

**CALGARY BOARD OF EDUCATION**

**REPORT TO THE REGULAR MEETING OF THE BOARD OF TRUSTEES**

**PUBLIC AGENDA**

**November 2, 2010**

**To:** BOARD OF TRUSTEES

**From:** Naomi E. Johnson, Chief Superintendent of Schools

**Re:** **Capital Budget and Reserves Status Report as at August 31, 2010**

**Purpose:** Approval, Monitoring Information and for the Record

**Governance Policy Reference:** EL-11: Financial Condition  
EL-12: Asset Protection

**Originator:** Deborah L. Meyers, Superintendent, Finance and Business Services and CFO

**Resource Persons:** Wayne T. Braun, Director, Corporate Financial Services  
Bob Coll, Capital Controller, Service Unit Financial Support Services  
Eugene Heeger, Director, Capital Planning and Development  
Robert Ashley, Manager, Architectural and Engineering Services  
Pauline Wong, Manager, Service Unit Financial Support Services

**I. RECOMMENDATIONS**

It is recommended:

1. THAT information regarding all budget revisions and transfers, as outlined in this report for the period June 1 to August 31, 2010 inclusive, be received for monitoring information and for the record.
2. THAT attachments I to IV, reflecting actual capital expenditures for the period June 1 to August 31, 2010 and actual expenditures for year ending August 31, 2010, be received for monitoring information and for the record.
3. THAT the net capital carry forward amounts of \$5,314,493 at August 31, 2010 and as identified in Attachment IV, be approved for the completion of the associated projects in 2010/2011.
4. THAT an amount of \$3,293,106 tied to completed projects as outlined in Attachment IV, be approved for withdrawal from the Capital Building Reserve Fund.

5. THAT an amount of \$19,879 in unused committed Capital Building Reserve Funds and tied to a completed project as outlined in Attachment IV, be approved for return to the fund.
6. THAT an amount of \$173,698 of net proceeds on the disposal of Maintenance Assets be approved for transfer to the Maintenance Asset Replacement Reserve Fund.

## **II. ISSUE**

In accordance with the Board of Trustees' Executive Limitation 11: Financial Condition, the Chief Superintendent shall not cause or allow the development of fiscal jeopardy or material deviation from budget policy. Accordingly, the Chief Superintendent shall not fail to inform the Board of Trustees in a timely manner of significant deviations in either the income or expenditure in the approved budget. Ongoing monitoring of actual requests against approved budgets is to occur on a quarterly and annual basis, including financial statements. This report compares actual capital expenditures incurred to August 31, 2010 to the approved 2009/10 Capital Budget, showing the use and recommended application of capital reserves, budget transfers and revisions made during this period.

## **III. BACKGROUND**

Each spring the Calgary Board of Education prepares its capital budget for the following school year. The capital budget is prepared in two components: Facility Related Assets (which are primarily new school buildings or school modernization projects funded by capital grants from Alberta Education since April 1, 2006, and managed by the Capital Planning and Development Department) and Non-Facility Related Assets (which are primarily larger technology acquisitions, vehicles and equipment, and capital allocations to schools funded by operating grants and reserves of the CBE).

This report is presented to the Board of Trustees to:

- provide an update on the status, to the end of the fourth fiscal quarter, of capital projects approved for the 2009/10 fiscal year;
- request for approval of year end carry forward amounts;
- provide year end status of capital reserves and designated funds; and
- to meet the quarterly monitoring requirements of EL-11: Financial Condition, as they relate to the capital budget.

## **IV. ANALYSIS**

Attachments to this report summarize the financial data for all approved 2009/10 capital projects, as follows:

### **Non-Facility Related Capital Budget Status Report (Attachment I)**

The revised Non-Facility Related Capital Budget, including current quarter revisions, amounts to \$23.94 million, with actual expenditures to August 31, 2010 totaling \$18.71

million. Service Units have requested carry forward amounts based on actual expenditures to August 31, 2010 to complete projects totaling \$5.23 million with no significant overall variance to approved budgets. If approved by the Board of Trustees, these funds will be appropriately placed in capital reserves with full disclosure in the financial statements.

All Budget revisions are identified in Attachment I. The current quarter budget revisions amount to a net decrease of \$1.25 million. The revisions include budget reductions/increases to various projects to reflect actual budget requirements and budget additions to allow for new emergent projects. The budget changes include:

- cancellations totaling: (\$137,105)
- reductions totaling: (\$1,236,263)
- increases totaling: \$118,930
- Total (\$1,254,438)

### **Facility Related Capital Budget Status Report (Attachment II)**

The total Facility Related Capital Budget amounts to \$367.60 million, with actual expenditures to August 31, 2010 totaling \$305.61 million, and a total favourable variance of \$0.45 million.

The current quarter budget revisions amount to a net increase of \$164.14 million:

- an increase of \$160.59 million to record the completed construction of the six new P3 Schools at Bridlewood, Cranston, Evergreen, Royal Oak, Saddle Ridge, and West Springs, with all capital assets therein transferred by the Province to the CBE;
- a net increase of \$7.00 million towards a total budget of \$9.00 million for the construction of the Career Technology Centre at Lord Shaughnessy School. Funding approved by the Board of Trustees and the Province to be provided by the following:
  - Surplus Funds from McKenzie Towne School project, \$3,000,000
  - Infrastructure Maintenance Renewal, \$3,600,000
  - Accrued Interest from advances on Capital projects, \$1,092,332 and
  - Funds from Restricted Capital Reserve, \$1,307,668;
- a net increase of \$952,050 for the purchase, funded by the Province, of the Modus Portables and subsequent setup by CBE at Samuel W. Shaw School, along with the use of surplus funds to fund the Robert Warren Portables setup;
- new funding of \$521,500 for the additional furniture requirements at the six completed P3 School Sites;
- an increase of \$4,663 to complete the Albert Park Demolition project. Approved funding of \$163,424 had been provided previously from the Capital Reserve;
- reductions of \$295,095 at Panorama School and \$33,696 at Taradale School tied to reduced budget requirement to complete the projects;
- a reduction of \$125,392 to the Administration Building Renovations project; and
- a reduction of \$383,486 to the New School Commissioning budget at Samuel W Shaw School.

The following carry forward requests totaling \$673,772 for Facility Related projects were identified as follows:

- \$5,000 to complete the administration renovation at Kingsland School;
- \$39,936 to complete the school commissioning costs at Samuel W Shaw School;
- \$55,360 to complete the school commissioning costs at McKenzie Towne, Panorama, and Taradale Schools; and
- \$573,476 for the VOIP requirements at the New Education Centre.

### **Capital Financing Summary (Attachment III)**

This attachment provides information pertaining to the various funding sources required to finance the 2009/10 Capital Budget and the status of their deployment to budgeted projects.

During this period, net savings of \$2.81 million have been identified from non-facility and facility related projects. These cost savings have reduced the funding shortfall from \$4.74 million reported in the third quarter, to \$1.93 million for the Technology Project component of the New Education Centre previously approved by the Board of Trustees. These remaining required funds of \$1.93 million will be identified and secured in 2010/2011 fiscal year.

### **Capital Reserves, Designated Capital Funds and Alberta Government Proceeds on Disposal of Capital Assets (Attachment IV)**

This attachment provides information pertaining to the various transfers in and out of specific Reserves for the year, and the commitments for approved capital projects.

During the quarter, the Board received approval from Alberta Education to use \$1,307,668 from the Alberta Government share of the Proceeds on the Disposal of Capital assets (Restricted Capital Reserves portion) as part of the funding of the construction of the Career Technology Centre at Lord Shaughnessy School.

During the quarter, the following previously approved draws were made against the Capital Reserve:

- \$163,424 for the Albert Park Demolition project;
- \$2,651,349 for the school commissioning costs at the (6) P3 schools;
- \$478,333 for the construction costs of the Connaught Modernization project; and
- (\$19,879) of unspent funds was returned to the reserve for the Willow Park Arts Centred Learning project.

As at August 31, 2010, there is \$19.69 million in Building Capital Reserves and Designated Funds. Of these funds, \$8.54 million is committed for approved projects, leaving \$11.15 million in uncommitted capital reserves.

## **V. FINANCIAL IMPACT**

To the extent that there are funding shortfalls on capital projects funded by Alberta Infrastructure or Alberta Education, these will be addressed through the use of savings in other capital projects, modernization or infrastructure maintenance renewal (IMR) block funding allotments, accrued interest earned on capital receipts previously received from Alberta Infrastructure, approved transfers from capital reserves or, as a final resort, from operating funds or interim financing pending approved disposition of surplus properties. There are sufficient funds available from these sources to address all anticipated shortfalls on existing approved capital projects.

The actual costs of the equipment purchases or project implementation projects identified in the 2009/10 Capital Budget will result in approximately \$6.1 million of new amortization expense for each of the next four fiscal years, beginning in 2010/11.

## **VI. CONCLUSION**

This report meets the quarterly monitoring requirements of the Executive Limitation 11: Financial Condition.

Naomi E. Johnson  
Chief Superintendent of Schools  
CALGARY BOARD OF EDUCATION

Attachment I:	Non-Facility Related Assets
Attachment II:	Facility Related Assets
Attachment III:	Capital Financing Summary
Attachment IV:	Capital Reserves, Designated Capital Funds, and Alberta Government Proceeds on Disposal of Capital Assets
Attachment V:	Status of Capital Reserves and Designated Capital Funds

**Calgary Board of Education**  
**Quarterly Capital Budget Status Report**  
**Non-Facility Related Assets**  
**as at August 31, 2010**

	Project Budget	Cumulative Project Expenditures	Budget 31-May-10	Current Quarter Revisions	Revised Budget 31-Aug-10	Expenditures to Date	Carry Forward Requests	Total Estimated Capital Expenditure	Forecast Project Variance	Estimate 2010/11	Estimate 2011/12
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Chief Superintendent</b>											
Multi Functional Print Photocopier	7,055	7,055	7,055		7,055	7,055	-	7,055	-	-	-
<b>sub-total</b>	<b>7,055</b>	<b>7,055</b>	<b>7,055</b>	<b>-</b>	<b>7,055</b>	<b>7,055</b>	<b>-</b>	<b>7,055</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Finance and Business Services</b>											
<b>Corporate Business Services</b>											
Integrated Media System (IMS) Upgrade	697,609	697,609	566,437	65,116	631,553	631,553	-	631,553	-	-	-
Medianet Vax Server Conversion to Windows Server	7,211	7,211	30,000	(22,789)	7,211	7,211	-	7,211	-	-	-
Confined Space Compliance	150,466	50,466	50,000	466	50,466	50,466	-	50,466	-	50,000	50,000
<b>sub-total</b>	<b>855,286</b>	<b>755,286</b>	<b>646,437</b>	<b>42,793</b>	<b>689,230</b>	<b>689,230</b>	<b>-</b>	<b>689,230</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>
<b>Corporate Financial Services</b>											
Budget and Reporting System Implementation	573,495	423,495	250,000	(16,886)	233,114	83,114	150,000	233,114	-	-	-
Budget System - Business Intelligence Tools & Web Server	1,771	1,771	36,789	(36,789)	-	-	-	-	-	-	-
Oracle Enhancement Phases Reporting Tools	125,193	125,193	31,038	6,511	37,549	37,549	-	37,549	-	-	-
Oracle Financials Upgrade	930,000	-	-	-	-	-	-	-	-	80,000	850,000
Quick Books Upgrade	60,000	-	-	-	-	-	-	-	-	60,000	-
<b>sub-total</b>	<b>1,690,459</b>	<b>550,459</b>	<b>317,827</b>	<b>(47,164)</b>	<b>270,663</b>	<b>120,663</b>	<b>150,000</b>	<b>270,663</b>	<b>-</b>	<b>140,000</b>	<b>850,000</b>
<b>Information Technology Services</b>											
Network Growth and Expansion	1,854,074	706,932	410,789	(94,661)	316,128	168,986	147,142	316,128	-	500,000	500,000
Production Server Capacity and Refresh	1,300,000	284,757	300,000	-	300,000	284,757	15,243	300,000	-	500,000	500,000
Storage Capacity and Refresh (Started 06/07)	2,663,513	1,458,049	692,856	(7,442)	685,414	679,950	5,464	685,414	-	700,000	500,000
Test Lab	898,225	259,580	262,859	(3,279)	259,580	259,580	-	259,580	-	302,550	336,095
<b>ITS Infrastructure Renewal and Growth Sub-total</b>	<b>6,715,812</b>	<b>2,709,318</b>	<b>1,666,504</b>	<b>(105,382)</b>	<b>1,561,122</b>	<b>1,393,273</b>	<b>167,849</b>	<b>1,561,122</b>	<b>-</b>	<b>2,002,550</b>	<b>1,836,095</b>
Class Payment & Registration System Upgrade	75,000	47,738	75,000	-	75,000	47,738	27,262	75,000	-	-	-
Content Filtering Consolidation	588,450	588,450	49,034	(881)	48,153	48,153	-	48,153	-	-	-
Development Lab	870,242	57,558	62,242	(4,684)	57,558	57,558	-	57,558	-	637,028	175,656
Enterprise Portal Deployment Expansion	12,007,229	4,612,059	3,652,713	-	3,652,713	2,502,543	1,150,170	3,652,713	-	3,970,000	2,275,000
Enterprise Project Management Solution	86,000	-	86,000	-	86,000	-	86,000	86,000	-	-	-
Exchange 2007	75,000	34,910	75,000	-	75,000	34,910	40,090	75,000	-	-	-
Historic Data Capture Tool	199,411	199,411	199,411	-	199,411	199,411	-	199,411	-	-	-
Microsoft Team Foundation Server	-	-	18,000	(18,000)	-	-	-	-	-	-	-
Office 2007	538,679	39,219	538,679	-	538,679	39,219	499,460	538,679	-	-	-
Print Strategy Cost Containment (Started 07/08)	1,803,281	327,226	1,008,481	-	1,008,481	57,148	951,333	1,008,481	-	524,722	-
Self Serve Password Reset	100,000	-	100,000	-	100,000	-	100,000	100,000	-	-	-
Snow Leopard Operating System ("OS")	80,330	80,330	80,330	-	80,330	80,330	-	80,330	-	-	-
SPORG Replacement (On-line Registration)	-	-	50,000	(50,000)	-	-	-	-	-	-	-
Streaming Media Server Upgrade	105,000	-	105,000	-	105,000	-	105,000	105,000	-	-	-
Student Demographic/Academic Achievement Data Mart	610,000	467,422	610,000	-	610,000	467,422	142,578	610,000	-	-	-
Voice Over Internet Protocol - School Demonstration	286,937	-	286,937	-	286,937	-	286,937	286,937	-	-	-
Windows 2008 OS	174,270	73,545	200,000	(25,730)	174,270	73,545	100,725	174,270	-	-	-
Windows 7 OS	467,673	-	-	-	-	-	-	-	-	467,673	-
Wireless Capacity and Enhancement	5,422,528	5,137,352	5,295,859	-	5,295,859	5,010,683	285,176	5,295,859	-	-	-
<b>sub-total</b>	<b>30,205,842</b>	<b>14,374,538</b>	<b>14,159,190</b>	<b>(204,677)</b>	<b>13,954,513</b>	<b>10,011,933</b>	<b>3,942,580</b>	<b>13,954,513</b>	<b>-</b>	<b>7,601,973</b>	<b>4,286,751</b>

**Calgary Board of Education**  
**Quarterly Capital Budget Status Report**  
**Non-Facility Related Assets**  
**as at August 31, 2010**

	Project Budget	Cumulative Project Expenditures	Budget 31-May-10	Current Quarter Revisions	Revised Budget 31-Aug-10	Expenditures to Date	Carry Forward Requests	Total Estimated Capital Expenditure	Forecast Project Variance	Estimate 2010/11	Estimate 2011/12
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Facility and Environmental Services</b>											
<b>Capital Planning and Development</b>											
Computerized Maintenance Management System	747,000	601,985	590,164	-	590,164	445,149	145,015	590,164	-	-	-
Project Management System	18,442	18,442	-	-	-	-	-	-	-	-	-
Facility Information Strategic IT Plan	1,012,000	-	-	-	-	-	-	-	-	586,000	426,000
Facility Management Information System	373,952	373,952	32,316	(32,316)	-	-	-	-	-	-	-
Mobile Computing	226,000	-	-	-	-	-	-	-	-	226,000	-
<b>sub-total</b>	<b>1,404,394</b>	<b>392,394</b>	<b>622,480</b>	<b>(32,316)</b>	<b>590,164</b>	<b>445,149</b>	<b>145,015</b>	<b>590,164</b>	<b>-</b>	<b>812,000</b>	<b>426,000</b>
<b>Community Engagement and Operational Planning</b>											
Spacial Data Warehouse	44,900	-	-	-	-	-	-	-	-	44,900	-
<b>sub-total</b>	<b>44,900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>44,900</b>	<b>-</b>
<b>Central Facility Services</b>											
Mail Truck, Stake Truck	262,014	68,014	68,014	-	68,014	68,014	-	68,014	-	107,500	86,500
3/4 Ton Trade Van	54,023	54,023	54,023	-	54,023	54,023	-	54,023	-	-	-
1 Ton Truck	37,981	37,981	37,981	-	37,981	37,981	-	37,981	-	-	-
1 Ton Truck - Grounds	62,519	62,519	60,212	2,307	62,519	62,519	-	62,519	-	-	-
Asphalt Breaker	12,000	-	-	-	-	-	-	-	-	12,000	-
Asphalt Roller	25,000	-	-	-	-	-	-	-	-	25,000	-
Automotive Parts Washer	10,000	-	-	-	-	-	-	-	-	10,000	-
Bobcat Trailers	52,939	22,939	22,939	-	22,939	22,939	-	22,939	-	30,000	-
Compact Tractors with Snow Blades/Brushes	118,658	60,658	60,658	-	60,658	60,658	-	60,658	-	58,000	-
Creative Playground Head Drop Testing Unit	13,506	13,506	13,506	-	13,506	13,506	-	13,506	-	-	-
Fall Protection Devices	1,623,822	868,822	441,363	(17,078)	424,285	424,285	-	424,285	-	380,000	375,000
Glass Lifter	5,099	5,099	5,099	-	5,099	5,099	-	5,099	-	-	-
Plow/Sander	13,571	13,571	17,500	(3,929)	13,571	13,571	-	13,571	-	-	-
Rehab Main Entrance/Parking - Highfield	232,995	232,995	28,350	-	28,350	28,350	-	28,350	-	-	-
Road Grader	150,000	-	-	-	-	-	-	-	-	150,000	-
Scan Tool Software	12,000	-	-	-	-	-	-	-	-	12,000	-
Steamer/Boiler with Trailer	33,952	33,952	33,952	-	33,952	33,952	-	33,952	-	-	-
Theatre Seating	24,550	24,550	35,000	(10,450)	24,550	24,550	-	24,550	-	-	-
Tire Changer	8,411	8,411	8,411	-	8,411	8,411	-	8,411	-	-	-
Trade Vans	1,022,472	415,472	415,472	-	415,472	415,472	-	415,472	-	390,000	217,000
Trim Mowers	100,000	-	-	-	-	-	-	-	-	100,000	-
Van - Preventative Maintenance	27,249	27,249	27,249	-	27,249	27,249	-	27,249	-	-	-
Wheel Balancer	7,561	7,561	7,561	-	7,561	7,561	-	7,561	-	-	-
Wide Area Mower	106,793	106,793	106,793	-	106,793	106,793	-	106,793	-	-	-
Electronic Door Access	2,323,769	1,458,187	798,795	-	798,795	572,995	225,800	798,795	-	639,782	-
Senior High School Security Cameras - Phase II	1,210,000	214,207	465,129	-	465,129	204,336	260,793	465,129	-	375,000	360,000
<b>sub-total</b>	<b>7,550,884</b>	<b>3,736,509</b>	<b>2,708,007</b>	<b>(29,150)</b>	<b>2,678,857</b>	<b>2,192,264</b>	<b>486,593</b>	<b>2,678,857</b>	<b>-</b>	<b>2,289,282</b>	<b>1,038,500</b>
<b>Education, Energy and Environment</b>											
Energy - Utility Metering	252,000	124,103	246,389	-	246,389	118,492	127,897	246,389	-	-	-
<b>sub-total</b>	<b>252,000</b>	<b>124,103</b>	<b>246,389</b>	<b>-</b>	<b>246,389</b>	<b>118,492</b>	<b>127,897</b>	<b>246,389</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Calgary Board of Education**  
**Quarterly Capital Budget Status Report**  
**Non-Facility Related Assets**  
as at August 31, 2010

	Project Budget	Cumulative Project Expenditures	Budget 31-May-10	Current Quarter Revisions	Revised Budget 31-Aug-10	Expenditures to Date	Carry Forward Requests	Total Estimated Capital Expenditure	Forecast Project Variance	Estimate 2010/11	Estimate 2011/12
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Facility and Environmental Services Continued:</b>											
<b>Facility Operations</b>											
Auto Scrubbers	351,132	171,132	155,000	16,132	171,132	171,132	-	171,132	-	105,000	75,000
Burnishers	110,062	35,062	49,000	(13,938)	35,062	35,062	-	35,062	-	75,000	-
JLG Lift (Scissor lift)	8,890	8,890	12,500	(3,610)	8,890	8,890	-	8,890	-	-	-
Ride-on Auto Scrubbers	209,453	76,453	79,000	(2,547)	76,453	76,453	-	76,453	-	85,500	47,500
Ride-on-Tractors	77,246	37,413	35,000	2,413	37,413	37,413	-	37,413	-	40,000	-
<b>sub-total</b>	<b>756,783</b>	<b>328,950.00</b>	<b>330,500</b>	<b>(1,550)</b>	<b>328,950</b>	<b>328,950</b>	<b>-</b>	<b>328,950</b>	<b>-</b>	<b>305,500</b>	<b>122,500</b>
<b>Learning Innovation</b>											
District Planning & Monitoring Solutions	480,000	419,957	480,000	-	480,000	419,957	60,043	480,000	-	-	-
School Soft	-	-	80,000	(80,000)	-	-	-	-	-	-	-
Assistive Technology	1,059,244	1,059,244	10,926	(744)	10,182	10,182	-	10,182	-	-	-
Inclusive Learning Technologies	1,800,000	474,688	600,000	-	600,000	474,688	125,312	600,000	-	600,000	600,000
Learning and Literacy Program	1,934,409	1,657,354	765,000	(277,055)	487,945	487,945	-	487,945	-	-	-
Learning Resources Strategy	200,000	200,000	43,736	-	43,736	43,736	-	43,736	-	-	-
Student Information Registration System 4 Conversion	479,336	479,336	461,351	17,985	479,336	479,336	-	479,336	-	-	-
<b>sub-total</b>	<b>5,952,989</b>	<b>4,290,579</b>	<b>2,441,013</b>	<b>(339,814)</b>	<b>2,101,199</b>	<b>1,915,844</b>	<b>185,355</b>	<b>2,101,199</b>	<b>-</b>	<b>600,000</b>	<b>600,000</b>
<b>Learning Support</b>											
Photocopier	21,233	-	-	-	-	-	-	-	-	-	21,233
Photocopier	14,967	14,967	14,967	-	14,967	14,967	-	14,967	-	-	-
<b>sub-total</b>	<b>36,200</b>	<b>14,967</b>	<b>14,967</b>	<b>-</b>	<b>14,967</b>	<b>14,967</b>	<b>-</b>	<b>14,967</b>	<b>-</b>	<b>-</b>	<b>21,233</b>
<b>Schools and Educational Programs</b>											
Drama Lighting Systems	2,258,271	1,943,612	515,400	8,000	523,400	508,741	14,659	523,400	-	300,000	-
Program Moves & Expansions Commissioning	2,517,999	836,580	1,046,920	(28,921)	1,017,999	836,580	181,419	1,017,999	-	750,000	750,000
School Purchased Assets (current + 2 yrs)	2,410,341	836,682	1,453,691	(617,009)	836,682	836,682	-	836,682	-	987,659	586,000
<b>sub-total</b>	<b>7,186,611</b>	<b>3,616,874</b>	<b>3,016,011</b>	<b>(637,930)</b>	<b>2,378,081</b>	<b>2,182,003</b>	<b>196,078</b>	<b>2,378,081</b>	<b>-</b>	<b>2,037,659</b>	<b>1,336,000</b>
<b>Unsupported Debt Principal Payments</b>	<b>4,843,000</b>	<b>961,975</b>	<b>689,424</b>	<b>(4,630)</b>	<b>684,794</b>	<b>684,794</b>	<b>-</b>	<b>684,794</b>	<b>-</b>	<b>2,205,896</b>	<b>2,222,968</b>
<b>Total Non-Facility Capital Assets</b>	<b>60,786,403</b>	<b>29,153,689</b>	<b>25,199,300</b>	<b>(1,254,438)</b>	<b>23,944,862</b>	<b>18,711,344</b>	<b>5,233,518</b>	<b>23,944,862</b>	<b>-</b>	<b>16,087,210</b>	<b>10,953,952</b>

Attachment I



**Calgary Board of Education**  
**Quarterly Capital Budget Status Report**  
**Facility Related Assets**  
**as at August 31, 2010**

	<b>Budget</b>	<b>Current</b>	<b>Revised</b>	<b>Expenditures</b>	<b>Estimated</b>	<b>Total</b>	
	<b>May. 31, 2010</b>	<b>Quarter</b>	<b>Budget</b>	<b>To</b>	<b>Costs</b>	<b>Estimated</b>	<b>Forecast</b>
	<b>\$</b>	<b>Revisions</b>	<b>Aug. 31, 2010</b>	<b>Date</b>	<b>to</b>	<b>Capital</b>	<b>Variance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>Completion</b>	<b>Expenditure</b>	<b>\$</b>
<b>2005/2006 Capital Projects</b>							
Samuel W Shaw School	20,153,408	(109,543)	20,043,865	19,881,182	162,683	20,043,865	-
Samuel W Shaw School - 12 new portables	1,145,041	1,061,593	2,206,634	2,206,634	-	2,206,634	-
<b>sub-total</b>	<b>21,298,449</b>	<b>952,050</b>	<b>22,250,499</b>	<b>22,087,816</b>	<b>162,683</b>	<b>22,250,499</b>	<b>-</b>
<b>2006/2007 Capital Projects</b>							
McKenzie Towne (K-4) School	16,035,796	(3,000,000)	13,035,796	12,565,717	470,079	13,035,796	-
Panorama (K-4) School (with 8 new portables)	13,606,982	(295,095)	13,311,887	12,995,853	316,034	13,311,887	-
Taradale (K-4) School (with 10 new portables)	14,980,188	(33,696)	14,946,492	14,384,018	116,840	14,500,858	445,634
<b>sub-total</b>	<b>44,622,966</b>	<b>(3,328,791)</b>	<b>41,294,175</b>	<b>39,945,588</b>	<b>902,953</b>	<b>40,848,541</b>	<b>445,634</b>
<b>2007/2008 Major Modernization</b>							
Western Canada High Modernization	35,000,000	-	35,000,000	15,092,234	19,907,766	35,000,000	-
<b>sub-total</b>	<b>35,000,000</b>	<b>-</b>	<b>35,000,000</b>	<b>15,092,234</b>	<b>19,907,766</b>	<b>35,000,000</b>	<b>-</b>
<b>2008/2009 Capital Projects</b>							
Robert Warren School Portables - Setup	187,083	-	187,083	158,559	28,524	187,083	-
Branton School Portables	971,427	-	971,427	971,427	-	971,427	-
P3 Schools (6) Furniture & Equipment (Bridlewood,Cranston, Evergreen,Royal Oak,Saddle Ridge,West Springs)	5,450,000	521,500	5,971,500	2,842,315	3,129,185	5,971,500	-
<b>sub-total</b>	<b>6,608,510</b>	<b>521,500</b>	<b>7,130,010</b>	<b>3,972,301</b>	<b>3,157,709</b>	<b>7,130,010</b>	<b>-</b>
<b>2009/2010 Capital Projects</b>							
2009/2010 Portable Moves - (Chief Justice Milvain (2), Olympic Heights (2), and Simon Fraser (2))	182,880	-	182,880	182,880	-	182,880	-
Child Care Modular Initiative (Battalion Park, Chaparral & Taradale)	2,137,426	-	2,137,426	1,604,382	533,044	2,137,426	-
P3 Schools (Bridlewood,Cranston,Evergreen,RoyalOak,SaddleRidge,West Springs)	-	160,589,065	160,589,065	160,589,065	-	160,589,065	-
<b>sub-total</b>	<b>2,320,306</b>	<b>160,589,065</b>	<b>162,909,371</b>	<b>162,376,327</b>	<b>533,044</b>	<b>162,909,371</b>	<b>-</b>

Attachment II

**Calgary Board of Education**  
**Quarterly Capital Budget Status Report**  
**Facility Related Assets**  
as at August 31, 2010

	<b>Budget</b>	<b>Current</b>	<b>Revised</b>	<b>Expenditures</b>	<b>Estimated</b>	<b>Total</b>	
	<b>May. 31, 2010</b>	<b>Quarter</b>	<b>Budget</b>	<b>To</b>	<b>Costs</b>	<b>Estimated</b>	<b>Forecast</b>
	<b>\$</b>	<b>Revisions</b>	<b>Aug. 31, 2010</b>	<b>Date</b>	<b>to</b>	<b>Capital</b>	<b>Variance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>Completion</b>	<b>Expenditure</b>	<b>\$</b>
<b>Other Capital Projects</b>							
Administration Building Renovations	174,525	(125,392)	49,133	44,133.00	5,000	49,133	-
New School Commissioning (Samuel W. Shaw)	903,741	(383,486)	520,255	480,319	39,936	520,255	-
New School Commissioning (2007/08 capital projects)	1,000,000	-	1,000,000	944,640	55,360	1,000,000	-
New School Commissioning P3 (Bridlewood, Cranston, Evergreen, Royal Oak, Saddleridge, and West Springs)	3,000,000	-	3,000,000	2,651,349	348,651	3,000,000	-
Career Technology Strategy	2,000,000	7,000,000	9,000,000	552,212	8,447,788	9,000,000	-
Dr. Carl Safran/Conference Centre, Connaught Modernization and Addition	50,220,506	-	50,220,506	39,197,251	11,023,255	50,220,506	-
New Education Centre - Voice Over Internet Protocol	573,476	-	573,476	-	573,476	573,476	-
New Education Centre - Technology Requirements	6,000,000	-	6,000,000	94,592	5,905,408	6,000,000	-
Albert Park Demolition	163,424	4,663	168,087	168,087	-	168,087	-
West High School - Ernest Manning Replacement	28,000,000	-	28,000,000	18,000,000	10,000,000	28,000,000	-
Reallocation of capital interest earned	1,581,336	(1,092,332)	489,004	-	489,004	489,004	-
<b>sub-total</b>	<b>93,617,008</b>	<b>5,403,453</b>	<b>99,020,461</b>	<b>62,132,583</b>	<b>36,887,878</b>	<b>99,020,461</b>	<b>-</b>
	<b>203,467,239</b>	<b>164,137,277</b>	<b>367,604,516</b>	<b>305,606,849</b>	<b>61,552,033</b>	<b>367,158,882</b>	<b>445,634</b>

**Calgary Board of Education  
2009/10 Capital Budget  
Capital Financing Summary  
As at Aug 31, 2010**

	<b>Non-Facility Related Assets Budget</b>	<b>Facility Related Assets Budget</b>	<b>Total Budget</b>
Total Budgeted Expenditures (per Attachments I and II)	<u>\$ 24,221,917</u>	<u>\$ 367,604,516</u>	<u>\$ 391,826,433</u>
<b>Financed by the Following:</b>			
Alberta Infrastructure Funded Approvals	\$ -	\$ 298,612,628	\$ 298,612,628
Alberta Government Proceeds on Disposal of Capital Assets	-	1,307,668	1,307,668
Funded from Current Operations - Amortization	11,382,823	3,825,606	15,208,429
Funded from prior year operations and Capital Building Reserves	-	21,991,606	21,991,606
Accrued Interest Earned on Capital Grants	-	1,581,336	1,581,336
Funded from School or Departmental Resources	836,682	-	836,682
Designated Capital Funds - 2008/09 Approved Carryforward	5,547,817	1,526,636	7,074,453
Capital Building Reserves	-	3,227,961	3,227,961
Interim Financing from CBE/RBC Funds	-	30,000,000	30,000,000
Provincial One-time Technology Funding	6,454,595	-	6,454,595
Infrastructure Maintenance Renewal Program	-	3,600,000	3,600,000
Reallocation of completed capital project surpluses	-	1,931,075	1,931,075
<b>Total Capital Financing</b>	<u><u>\$ 24,221,917</u></u>	<u><u>\$ 367,604,516</u></u>	<u><u>\$ 391,826,433</u></u>

Attachment III

**Calgary Board of Education**  
**Capital Reserves, Designated Capital Funds, and**  
**Alberta Government Proceeds on Disposal of Capital Assets**  
Balances as at August 31, 2010

	Plant						Designated		Alberta Government Proceeds on Disposal of Capital Assets
	Operations & Maintenance Asset	Leased School Buildings Reserve	School Facility Modernization Reserve	Chinook Learning Services Relocation	Capital Reserves Total	Capital Funds	Total	Total	
	Building Reserve	Replacement	Reserve	Reserve	Reserves Total	Capital Funds	Total	Total	
	Note 1							Note 2	
<b>Balances as at May 31, 2010</b>	<b>11,522,996</b>	<b>375,876</b>	<b>2,000,000</b>	<b>2,270,772</b>	<b>1,400,000</b>	<b>17,569,644</b>	<b>7,074,453</b>	<b>24,644,097</b>	<b>1,307,668</b>
Transfers out									
Albert Park Demolition (Board meeting June 23, 2009)	(163,424)	-	-	-	-	(163,424)	-	(163,424)	-
P3 Commissioning (2009/10 Approved Capital Budget)	(2,651,349)	-	-	-	-	(2,651,349)	-	(2,651,349)	-
Connaught Modernization (Board meeting February 19, 2008)	(478,333)	-	-	-	-	(478,333)	-	(478,333)	-
School & Department Carry Forward 0809 reversal (Board meeting January 19, 2010)	-	-	-	-	-	-	(7,074,453)	(7,074,453)	-
Total Transfers out	(3,293,106)	-	-	-	-	(3,293,106)	(7,074,453)	(10,367,559)	-
Transfers in									
Willow Park - Arts Centred learning - unspent amount returned to reserve	19,879	-	-	-	-	19,879	-	19,879	-
School & Department Carry Forward 09/10	-	-	-	-	-	-	5,314,493	5,314,493	-
Equipment and Vehicle Disposal Proceeds	-	75,749	-	-	-	75,749	-	75,749	-
Total Transfers in	19,879	75,749	-	-	-	95,628	5,314,493	5,410,121	-
<b>Balances as at August 31, 2010</b>	<b>8,249,769</b>	<b>451,625</b>	<b>2,000,000</b>	<b>2,270,772</b>	<b>1,400,000</b>	<b>14,372,166</b>	<b>5,314,493</b>	<b>19,686,659</b>	<b>1,307,668</b>
<b>Commitments:</b>									
<b>Represented by:</b>									
Dr. C Safran/Conf. Ctr & Connaught (Board Meeting February 19, 2008)	2,879,310	-	-	-	-	2,879,310	-	2,879,310	-
2009/10 Capital Budget 4th Quarter Report - carry forward projects	-	-	-	-	-	-	5,314,493	5,314,493	-
P3 School Commissioning (Bridlewood, Cranston, Evergreen, RoyalOak, Saddleridge, and West Springs, (2009/10 Approved Capital Budget)	348,651	-	-	-	-	348,651	-	348,651	-
Career Technology Centre (Board meeting April 27, 2010)	-	-	-	-	-	-	-	-	(1,307,668)
<b>Total Committed Amounts</b>	<b>3,227,961</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,227,961</b>	<b>5,314,493</b>	<b>8,542,454</b>	<b>(1,307,668)</b>
<b>Total Uncommitted Amounts</b>	<b>5,021,808</b>	<b>451,625</b>	<b>2,000,000</b>	<b>2,270,772</b>	<b>1,400,000</b>	<b>11,144,205</b>	<b>-</b>	<b>11,144,205</b>	<b>1,307,668</b>
<b>Balances as at August 31, 2010</b>	<b>8,249,769</b>	<b>451,625</b>	<b>2,000,000</b>	<b>2,270,772</b>	<b>1,400,000</b>	<b>14,372,166</b>	<b>5,314,493</b>	<b>19,686,659</b>	<b>-</b>

Notes:

1 Designated Capital Funds - capital funds carryforward for capital projects, which were in progress at fiscal year end.

Service Unit Requests	\$ 5,233,518
Facility Related Requests	\$ 673,772
less covered by one time technology funds in 2010/11	\$ (592,797)
<b>Net capital carry forward request into 2010/11</b>	<b>\$ 5,314,493</b>

2 Alberta Government portion of proceeds on disposal of capital assets.

Ministerial approval was received in July, 2010 to use these funds in support of the Career and Technology Centre Project as requested.