

public agenda

Regular Board Meeting

October 1, 2013
3:00 p.m.

Multipurpose Room,
Education Centre
1221 8 Street SW,
Calgary, AB

Mega Result Policy |

Each student, in keeping with his or her individual abilities and gifts, will complete high school with a foundation of learning necessary to thrive in life, work and continued learning.

Conflict of Interest reminder: Trustees must disclose any potential pecuniary interest in any matter before the Board of Trustees, as set forth in the agenda as well as any pecuniary interest in any contract before the Board requiring the Board's approval and/or ratification.

Time	Topic	Who	Policy Ref	Attachment
3:00 p.m.	1 Call to Order, National Anthem and Welcome			
	2 Consideration/Approval of Agenda		GC-2	
	3 Results Focus			
15 mins	3.1 School Presentation – Olympic Heights School	C. Davies	R-3	
	4 Awards and Recognitions		GC-3	
10 mins	4.1 Intranet Innovation Award	N. Johnson		
15 mins	4.2 Thank You 2010-2013 Trustees	Supt's Team		
	<i>Short recess for celebratory cake and coffee on the Link</i>			
	5 Operational Expectations			
	6 Public Comment [PDF]		GC-3.2	
Max 15 mins	Requirements as outlined in Board Meeting Procedures			
	7 Matters Reserved for Board Action	Board	GC-3.10	
15 mins	7.1 Establishment of Board Committee	P. King	GC-3,5,5E	Page 7-1



Time	Topic	Who	Policy Ref	Attachment
	8 Board Consent Agenda	Board	GC-2.6	
	8.1 Approval of Minutes <ul style="list-style-type: none"> ▪ Regular Meeting held September 17, 2013 (<i>THAT the Board approves the minutes of the Regular Meeting held September 17, 2013.</i>) 			
	8.2 Correspondence (<i>THAT the Board receives the correspondence for information and for the record.</i>)		OE-8	Page 8-28
	8.3 Trustee Liaison Report re: ASBA Zone 5 (<i>THAT the Board of Trustees receives the attached documents for information:</i>)		GC-3	Page 8-1
	8.4 Trustee Liaison Report re: ASBA Board of Directors (<i>THAT the liaison report containing the ASBA Board of Directors' Meeting Highlights of September 12-13, 2013 be received for information.</i>)		GC-3	Page 8-15
	8.5 EducationMatters Financial Statements as at July 31, 2013 (<i>THAT the financial report be received for information and for the record.</i>)		GC-3	Page 8-17
	9 Chief Superintendent Consent Agenda	Board	GC-2.6	
	9.1 Public Sector Accounting Standards (PSAS) Changes (<i>That the Board receives the report for information.</i>)		OE-6	Page 9-1
6:00 p.m.	10 Adjournment			
	Debrief	Trustees	GC-2.3	

Notice |

This public Board meeting will be recorded & posted online.
Media may also attend these meetings.
You may appear in media coverage.

Archives will be available for a period of two years.
Information is collected under the authority of the School Act and the Freedom of Information and Protection of Privacy Act section 33(c) for the purpose of informing the public.

For questions or concerns, please contact:
Office of the Corporate Secretary at corpsec@cbe.ab.ca.

report to Board of Trustees

Proposal for a Board of Trustees' Strategic Dialogue and Public Engagement Committee

Date	October 1, 2013
Meeting Type	Regular Meeting, Public Agenda
To	Board of Trustees
From	Trustee Pamela King
Purpose	Decision
Governance Policy Reference	Governance Culture GC-3: Board Job Description GC-5: Board Committees GC-5E: Board Committees

1 | Recommendation

It is recommended:

- THAT the Board of Trustees amends policy GC-5E Board Committees to add a Strategic Dialogue and Public Engagement Committee as described in this report; and
- THAT the Board of Trustees approves the Terms of Reference for the Strategic Dialogue and Public Engagement Committee as attached.

2 | Issue

Policy GC-3.3: Board Job Description states that the Board will initiate and maintain constructive two-way dialogue with students, employees, parents and the citizens as a means to engage all stakeholders in the work of the Board and the organization.



Policy GC-5: Board Committees states that the Board may create committees if they are deemed helpful to assist the Board in the performance of its responsibilities.

The issue is ensuring that Trustees remain focussed on continuing to engage the public in conversations as a Board. The Board of Trustees has accomplished some of this work throughout the past year which included meeting with business and community leaders, Area meetings with parents and the creation of the Council of School Councils. There is much more work that can be done in order to ensure that connections and conversations that have begun continue to grow and flourish.

3 | Background

During the summer months Trustees were contacted by representatives of the Student Voice Initiative regarding a request to have a student trustee sit on our Board as they do in Vancouver and in Ontario. As I began looking into the matter with the information that was provided regarding student trustees and, taking into consideration the opportunities within the CBE for students to have a voice such as the Chief Superintendent Advisory Councils, the Annual Results Symposium as well as opportunities that may be occurring at the school level, I realized that this is a much bigger conversation than whether or not having a student trustee representative on the Board is what will meet the needs or expectations of students. I think there is work that can be done to create opportunities to engage students in conversations with the Board of Trustees.

As I was working through the process of determining the most appropriate way to bring this topic to the Board's attention and to have a discussion I recognise that there is a great deal of information that individual Trustees have that they can contribute to the discussion. When you look through the policies that we have and what the Board's stated values are there is more work to be done regarding the community and public engagement piece than just student voice.

After taking into account the work that the Board has already accomplished with the establishment of the Council of School Councils, meeting with community and business leaders, hosting Area meetings for parents and recognizing that we have not met all of the groups identified in our policy I think that it is important to establish a committee to ensure that this work moves forward so that the Board is able to initiate and maintain constructive two-way dialogues. I believe that establishing a committee that is charged with building on the work that has already been initiated or accomplished, examining things that can be improved and researching best practice is important work for the upcoming Board.

As an example, one of the areas that Trustees and participants in the Trustee hosted Area meetings identified that we needed to improve upon was the skills and abilities of individuals charged with facilitating and note taking. The committee could discuss whether or not training for all Trustees is necessary in



order to achieve the desired results and provide recommendations for the Board to consider.

I feel that establishing this committee prior to the new Board coming in demonstrates that the Board of Trustees values the commitment of the individuals that took the time to participate in these conversations with us during this Board's term. I also believe that it is in the best interest of the new Board to be able to see that there is a committee in place at the organizational meeting in October so that planning work can begin on the upcoming Council of School Councils meeting in November.

In conclusion, I believe that establishing this committee at this time places the new Board in a good position to continue with this work and to improve in the area of community engagement with respect to policy GC-3.3.

ATTACHMENTS

Attachment I: Terms of Reference

GLOSSARY – Developed by the Board of Trustees

Board: Board of Trustees

Governance Culture: The Board defined its own work and how it will be carried out. These policies clearly state the expectations the Board has for individual and collective behaviour.

Board/Chief Superintendent Relationship: The Board defined in policy how authority is delegated to its only point of connection – the Chief Superintendent – and how the Chief Superintendent's performance will be evaluated.

Operational Expectations: These policies define both the nonnegotiable expectations and the clear boundaries within which the Chief Superintendent and staff must operate. They articulate the actions and decisions the Board would find either absolutely necessary or totally unacceptable.

Results: These are our statements of outcomes for each student in our district. The Results policies become the Chief Superintendent's and the organization's performance targets and form the basis for judging organization and Chief Superintendent performance.



GOVERNANCE CULTURE
GC-5E: Board Committees

Monitoring Method: Board Self-assessment
Monitoring Frequency: Annually

1. **Strategic Dialogue and Public Engagement Committee**

a. **Purpose/Charge:**

- To build on the work accomplished in connecting with community, business and thought leaders, parents and students
- To draft a schedule of dialogue meetings and topics
- To research recommended best practices for school boards in regard to student voice,
- Research current CBE practices at school and system levels in regard to student voice
- To recommend appropriate learning opportunities for the Board of Trustees in this area
- To provide recommendations to the Board of Trustees related to how we can increase and improve opportunities for public participation in governance of the Calgary Board of Education.

b. **Membership:**

Three trustees, one of whom will serve as the Chair of the Committee as determined by the Board of Trustees.

c. **Reporting Schedule:**

Following each meeting, and a full report and recommendations to Board of Trustees by June 30, 2014.

d. **Term:**

One year

e. **Authority Over District Resources:**

None.

Adopted: _____

report to Board of Trustees

Correspondence

Date	October 1, 2013
Meeting Type	Regular Meeting, Public Agenda
To	Board of Trustees
From	Janice R. Barkway Office of the Corporate Secretary
Purpose	Information
Governance Policy Reference	Operational Expectations OE-8: Communication With and Support for the Board

1 | Recommendation

THAT the Board of Trustees receives the following correspondence for information and for the record, in the form as submitted:

- Letter dated September 17, 2013 from Heather Rogers, Director of Finance, Alberta School Boards Association to Board Chairs, Superintendents and Secretary Treasurers regarding the Local Authorities Pension Plan Changes.

Attachments: Relevant Correspondence



Via Email

September 17, 2013

Dear School Board Chairs, Superintendents and Secretary Treasurers:

Re: Local Authorities Pension Plan Changes

You have probably heard about the changes to the Local Authorities Pension Plan (LAPP is the pension plan to which our support staff belong) that the government announced on September 16. Attached is the document circulated at yesterday's meeting with the Minister of Treasury Board and Finance Minister Doug Horner. The meeting was attended by representatives from the Boards of the Local Authorities Pension Plan and other Alberta public sector pension plans as well as representatives of selected stakeholders.

In summary, the government is planning amendments to the Public Sector Pension Plans Act by the spring of 2014 that will change certain plan benefits and allow the LAPP to become an independent pension plan governed by a Sponsors Board and an expert board of trustees as early as January 1, 2016. The plan sponsors (employers and employees) would agree on the plan benefits within constraints laid down by the Government which would also determine the make up of the sponsors board. The sponsors board would appoint the board of trustees to administer the plan. Government will also set a maximum cost and contribution rate and employees and employers will each contribute 50% (currently employers contribute 1% more than employees) starting January 1, 2016. There will be a moratorium on benefit improvements by sponsors until January 1, 2021.

The following benefit design changes were also announced to commence on January 1, 2016:

- The early retirement subsidies built into the plan will be eliminated for service after December 31 2015.
- The COLA benefit (currently 60% of Alberta inflation) will become conditional on adequate funding up to 50% for service after December 31, 2015.
- Vesting for service after December 31, 2015 will be immediate – it takes 2 years for vesting under current rules.
- The 35 year service maximum will be eliminated after December 31, 2015.


None of the above changes will affect current retirees or those who retire before January 1, 2016. Nor will the changes affect benefits earned up to December 31, 2015 for those who

retire on or after January 1, 2016. Government estimates the changes will reduce contribution rates by about 3% over the long term compared to where they would have been without these changes.

ASBA would like to receive your views on these changes to our support staff's pension plan. It would be appreciated if you could email Heather Rogers at hrogers@asba.ab.ca and advise whether your board supports these changes or not. It is also ASBA's long held position that if a sponsors board is established for LAPP, school boards should have a seat. It would also be appreciated if you could advise the Minister of Treasury Board and Finance of your support for that position.

If you have any questions, please call me at 1.780.451.7114.

Yours sincerely,

A handwritten signature in cursive script that reads "Heather Rogers". The signature is written in black ink and is positioned above the typed name and title.

Heather Rogers, B.Comm, CMA
Director of Finance

CHARTING a New Course

LOCAL AUTHORITIES PENSION PLAN

Sustainable Pension Plans

Pension plans around the world are facing challenges because people are retiring early and living longer, investment returns have been lower, and the ratio of pensioners to active members is increasing. Many plans are unsustainable in the long term if changes are not made. In Alberta, our public sector pension plans face the same challenges, which have resulted in funding shortfalls and dramatically rising contribution rates.

The Government of Alberta is proposing changes to improve the long-term financial health of the following public sector pension plans: Local Authorities Pension Plan (LAPP), Public Service Pension Plan (PSPP), Management Employees Pension Plan (MEPP) and Special Forces Pension Plan (SFPP).

The Government is planning amendments to the *Public Sector Pension Plans Act* in Spring 2014 as a first step towards sustainable plans. Changes would take effect in 2016.

The proposals will:

- Introduce plan design changes for benefits on service after 2015 to make the plans more affordable and adaptable.
- Allow the plans to be jointly sponsored by employers and employees in future.
- Close the Management Employees Pension Plan to new members at the end of 2015, with new managers participating in the Public Service Pension Plan.

The proposals do not change benefits earned up to the end of 2015.

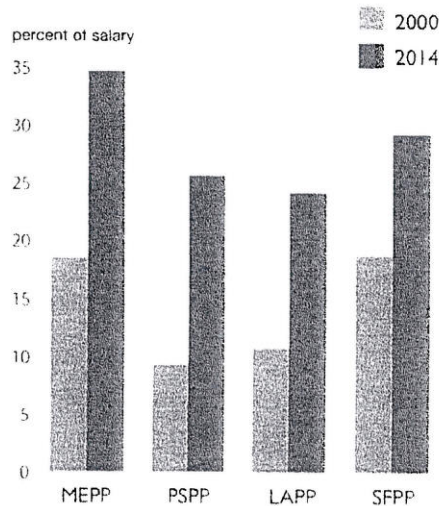
I am a pensioner. Will my pension be affected?

Because your pension is based on service before 2016, the proposed changes will not change your pension amount or the annual cost-of-living adjustment on your pension of 60% of inflation.

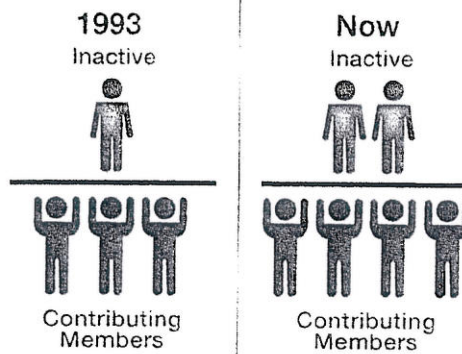
Should I terminate or retire now to get a better deal?

There is no advantage to terminating or retiring now. The proposed changes will not take away benefits that have already been earned.

TOTAL CONTRIBUTION RATES



CHANGING MATURITY OF LAPP



- The ratio of contributing members to inactive members (pensioners and deferred pensioners) was 3 to 1 – now it's 2 to 1.
- Many plan members are retiring well before age 65.
- Today's retirees will live on average 4 years longer than those who retired a generation ago. Many members will be retired for longer than they worked.

Plan Design Changes

Early Retirement Subsidy

Early retirement subsidies will be removed for benefits earned on service after 2015. Retirement as early as age 55 will still be permitted, but the pensions of early retirees will be reduced.

Currently, members of the plan may retire as early as age 55 without a reduction to their pension provided they have the "85 factor" (age + service at retirement equals 85 or more). If they do not have the 85 factor, their pension is reduced by 3% for each year they are short of the 85 factor, or for each year before age 65. This is less than the true cost to the pension plan of starting to pay the pension before age 65.

For service after 2015, the pension will be actuarially reduced for those who retire before age 65 to reflect the true cost of paying the pension longer.

How does this change help?

- The change improves fairness between members. Currently those who retire at age 65 or later pay an extra cost for those who retire earlier.
- There are currently retired members who will receive a pension for longer than they paid into the pension plan. Removing incentives to retire early and encouraging members to work longer will address that imbalance.
- The change will reduce costs. It is expected to reduce the total contribution rate by at least 3% of salaries, or a 1.5% reduction for both employees and employers.
- Reducing the number of early retirements is one way of addressing skilled labour shortages.

Cost-of-Living Adjustments (COLA)

Because of financial pressures, a number of public sector pension plans across Canada have made changes to their COLA arrangements.

The current fixed COLA of 60% of Alberta inflation for LAPP will be changed to a COLA arrangement that is targeted (but not guaranteed) to provide a yearly increase to pensions of 50% of Alberta inflation.

Under "target COLA", an annual COLA increase will be provided only if the plan's finances permit. Once the plan's finances improve, the plan will be able to provide catch-up COLAs.

The new target COLA arrangement will apply only for benefits earned on service after 2015. Fixed COLA at 60% of Alberta inflation will continue to apply to benefits earned to the end of 2015.

How does this change help?

This change will reduce the cost of the plan by a small amount, and it will reduce financial risk.

- LAPP is becoming a more mature pension plan. Mature plans depend heavily on investment earnings to pay pensions, and therefore are less able to handle investment losses. If shortfalls occur, employee and employer contributions must increase.
- Having a target COLA, rather than a fixed COLA, will mean that some of this financial risk can be shared with pensioners.
- The result is more stable contributions for plan members and employers.

Immediate Vesting

Effective January 1, 2016, benefits for active members will be vested immediately rather than after two years of plan membership. With this change, members who terminate before two years of plan membership will receive the full value of the benefit they have earned and will not have a lower benefit because they have been in the plan less than two years.

35-Year Service Cap

Currently members can only contribute and earn service in the pension plan for a maximum of 35 years.

The 35-year cap will be removed effective January 1, 2016. Those who already have 35 years of pensionable service when the change is made will be able to start contributing again, if they wish, and increase their service credit.

Those who reach 35 years after 2015 will continue to contribute and increase their service credit.

Example:

Jim retires at the end of 2020 at age 60, with 25 years of pensionable service, and therefore has the 85 factor. Highest average salary = \$75,000; average Canada Pension Plan yearly maximum pensionable earnings = \$55,000.

For this example, assume that a 30% early retirement reduction applies on benefits earned for service after 2015 to reflect the true cost of retiring five years before age 65.

The actual reduction for early retirement will vary depending upon economic and demographic assumptions.

Calculation of the pension:

The pension for each year of service, before any reduction is applied, is:

$$.014 \times \$55,000 + .02 \times (\$75,000 - \$55,000) = \$1,170 \text{ per year}$$

Pension on 20 years of pre-2016 service:
 $20 \times \$1,170 = \mathbf{\$23,400 \text{ per year}}$

As Jim has the 85 factor, no early retirement reduction applies to this part of the pension.

Pension on 5 years of post-2015 service:
 $5 \times \$1,170 \times 70\% = \mathbf{\$4,095 \text{ per year}}$

Total pension payable:
 $\mathbf{\$27,495 \text{ per year}}$

Fixed COLA at 60% of Alberta inflation will apply to \$23,400 of the annual pension.

Target COLA at 50% of Alberta inflation will apply to \$4,095 of the annual pension.

The Road to New Plan Governance

After plan design changes are in place, employee and employer sponsors will be empowered to come to an agreement in 2016 or later on LAPP becoming a jointly sponsored pension plan. The jointly sponsored LAPP would be subject to the pension standards law in Alberta. The sponsors' agreement will be subject to a number of constraints which will be set out in legislation. This will include a cap on total contribution rates to protect both members and public employers from excessive costs. This contribution rate cap could eventually affect benefits. The current governance structure will continue until a new arrangement is put in place.

How is the plan currently governed?

The LAPP is currently established in legislation. The Local Authorities Pension Plan Board of Trustees includes employee and employer representatives. The board has various responsibilities including setting contribution rates and investment policy and recommending changes to benefits. The board is supported by ALAPP Corporation which provides the Minister with strategic advice on the plan and carries out other duties delegated by the Minister.

The President of Treasury Board and Minister of Finance is Trustee of the plan. Alberta Pensions Services Corporation and AIMCo, owned by Government, perform the plan administration and the investment management.

LAPP Board Review

In July 2012, the Minister asked the Local Authorities Pension Plan Board of Trustees to make recommendations that would ensure that the plan would remain affordable, sustainable, and have secure benefits.

In March 2013, the board gave the Minister a report outlining the challenges facing the plan and reporting the results of consultations with stakeholders, including plan members. The board recommended that the plan's governance be reviewed and did not make recommendations to the Minister on plan design.

Further information is available at <http://pensionsustainability.alberta.ca> or the Local Authorities Pension Plan website, www.lapp.ca. Please check the websites regularly for updates.

Comments can be e-mailed to: pensionreform@gov.ab.ca.

report to
Board of Trustees

**Trustee Liaison Report - Alberta School Boards Association
Zone 5**

Date	October 1, 2013
Meeting Type	Regular Meeting, Public Agenda
To	Board of Trustees
From	Trustee Taylor Board Liaison, ASBA Zone 5
Purpose	Information
Governance Policy Reference	Governance Culture GC-3 Board Job Description

1 | Recommendation

THAT the Board of Trustees receives the Alberta School Boards Association (ASBA) Zone 5 meeting minutes dated April 5, 2013 and May 17, 2013, and the ASBA Zone 5 Financial Statements for the period ending August 31, 2013 and the proposed 2013-14 Budget for information.

2 | Background

As the CBE Board of Trustees representative for ASBA Zone 5, I am pleased to provide this report for information of the Board.

The Financial Statements include the proposed 2013-14 Budget to be voted on at the October 4, 2013 Annual General Meeting.

Attachment I: Minutes of April 5, 2013
Attachment II: Minutes of May 7, 2013
Attachment III: ASBA Zone 5 Financial Statements to August 31, 2013



**Alberta School Boards Association – Zone 5
Friday, April 5, 2013
Rocky View Schools
2651 Chinook Winds Drive
Airdrie, AB**

In Attendance:

Carol Bazinet (Chair)	Calgary Board of Education
Sylvia Eggerer (Vice-Chair)	Rocky View Schools
Helen Clease	Rocky View Schools
Bev LaPeare	Rocky View Schools
Jerry Muelaner	Foothills School Division
Doug Gardner	Foothills School Division
Ed Brinkman	Prairie Land
Sheila Taylor	Calgary Board of Education
Lynn Ferguson	Calgary Board of Education
Randy Clarke	Alberta Education
Mary Stengler	Christ the Redeemer Catholic
David Anderson	ASBA
Jacque Hansen	ASBA
Larry Tucker	Golden Hills School Division
Anne-Marie Boucher	Southern Francophone Public
Mary Martin	Calgary Catholic
Sheila Snowsell	Canadian Rockies
Diana Froc	Foothills School Division

Call to Order

Chair Carol Bazinet called the meeting to order at 9:33 a.m. Introductions.

Approval of Agenda

Moved by Jerry Muelaner that the agenda for April 5, 2013 be approved as submitted. **Carried**

Approval of Minutes

Moved by Sheila Taylor that the Minutes dated March 1, 2013, be approved as submitted. **Carried**

Business Arising from the Minutes:

- None

Correspondence

- Letter from Minister of Education in response to our letter outlining suggestions to enhance shared learning meetings.

Chair Report (*Carol Bazinet*)

- Helen Clease called for Bylaws and Resolutions for AGM. A resolution re *Public Funding of Private Schools* was submitted by Prairie Land. Ed Brinkman spoke to the proposed resolution. Helen indicated she believed that there are lots of questions that need to be asked to ensure that private schools are financially accountable. Discussion. Suggestions – perhaps ask for a reduction which could be a little more realistic. Remember bringing this to the government in the past. Discussion. Ed suggested this could go as a policy belief statement; does not necessarily call for any specific action. David provided background as to how private schools and special education private schools are funded. Jacquie advised that if an action is requested, a Directive for Action should be drafted. Helen encouraged reps to take this resolution to their boards for discussion and to provide Helen with the results of their conversations by May 1.

If any boards have an emergent resolution that needs to go to the Spring General Meeting, please get them in pronto to ASBA. Jacquie encouraged boards to read the cover letter of the SGM agenda material as it outlines some changes to procedures.

- Edwin Parr Nomination Papers are in and will pass them on to the committee.
- Claim for transportation – the expense claim form is available - submit them to Carol at the May meeting.

Vice-Chair Report

- Carol advised that the Zone Handbook is not quite available for approval so it will be placed on the May agenda.
- Sylvia reviewed the Financial Statement as at March 31, 2013. Discussion. Suggestion – any thought to waiving the membership fees for this year? In May/June will have a meeting with reps (executive) and will discuss the 2013-14 budget. Reps indicated they were in favour of having the executive meeting after the regular zone meeting on May 17 and eliminating the June meeting.

Call for Directive for Action

- None

REPORTS

ASBA Executive/Staff, Jacquie Hansen/David Anderson

- Condolences to Sylvia on the recent death of her husband.
- Rural Symposium – Minister plus 15 Alberta Education staff were able to come despite the colossal snowstorm. Very successful symposium.
- *Lighting Hearts on Fire* – theme of SGM. Budget will be presented at the meeting and also to each zone before the SGM.
- *Becoming a School Trustee* – great interest and discussion. Will also be offering a *Candidate's School*. David indicated he was hoping to see a continuation of a drop in the number of acclamations.
- Reminded trustees about the legal workshops – there are various methods of participating or becoming more knowledgeable.
- Many boards are still undecided about the deal that the ATA and Government have come up with. ASBA was not involved in this so there are still a lot of unknowns with this proposed agreement. Don't know what will happen if 62 boards are not in agreement with this proposal by May 13. Jacquie has expressed to the Minister, ASBA's disappointment in how this 'agreement' was reached.
- Question re provincial budget: is ASBA planning to communicate to the public the fact that the budget is a minus budget (not zero)? It is a cost to boards. Jacquie responded that Alberta Ed needs to report the budget the same way as school boards have to.

Recessed at 10:37 a.m.

Reconvened at 10:56 a.m.

ASBA Zone Director, Helen Clease

- The Rural Symposium was excellent!
- March 14-15 Board of Directors Meeting with a budget presentation on the 15th. Highlights of the budget were reviewed. Get any comments in to ASBA re SGM bylaws proposals before May.
- Strategic Plan changes were discussed.
- Board surveys – perhaps a little tweaking in order.
- Canada-wide Science Fair – May 11-18. Keep watching for details.
- Thanked Jacquie and staff for how much work they do. Also thanked David and staff for voluntarily taking a zero in salaries.
- Public speaking – anything out there to involve students?
- David updated on the Northland School District situation. There has been a legal hitch which may prevent the transition for this November.
- Jacquie presented Anne-Marie Boucher and Mary Martin with plaques in appreciation for their service on the ASBA Board of Directors.

Alberta Education, Randy Clarke

- Reviewed important upcoming dates.
- Inclusive Education – Goals 2 & 4 were reviewed.
- IPP – Alberta Education has initiated a review of IPP components and stakeholders are currently engaged in an online IPP Component Review. The survey is online until April 19.
- Creating Inclusive High Schools through Peer Mentoring – On May 29 & 30, workshops with Dr. Erik Carter, North American leader in peer mentoring from Vanderbilt University, will provide high school teachers with assistance to create and sustain peer mentoring programs in their schools.
- Regional Collaborative Service Delivery Development Process – is underway and all regional planning teams have identified interim leads. Regional teams will hold workshops in March and April 2013. Chris Farquharson, Education Manager, Cross-Ministry Services Branch is the key lead Chris.Farquharson@gov.ab.ca
- Alberta's Early Childhood Development Priority Initiative – 5 key action statements to take place.
- 2014-17 Capital Plan Submission – submission deadline is May 1, 2013. Michael Ediger, Director, North Region, Capital Planning Michael.Ediger@gov.ab.ca is the key lead on this.
- Diploma Examination Accommodation Requests – A ministry-led focus group met on February 28, to examine current Diploma Examination accommodation request processes to determine if they can be streamlined to better meet the needs of students, families and teachers.
- Learning Resources Credit Allocation – the grant has been eliminated from Education's funding in the 2013 budget, effective September 1, 2013.
- Reviewed Alberta Education's 2013-16 Business Plan. Jacquie indicated that this Business Plan is quite a departure in terms of direction from what it has been in the past. Appears to be quite a bit more focussed on operational/business than on students.
- Question re ARPDC – Anne-Marie still waiting for an answer to her question. Would appreciate follow-up communication when participating on an Alberta Ed committee.
- Carol – would appreciate being advised how Alberta Education is planning to manage the budget 'cuts'.

Second Language Caucus, Joanne Van Donzel *(absent)*

Networking Group: Cathie Williams, Doug Gardner/Diana Froc *(absent)*

Coalition for Healthy Schools, Marv Martin

- Brought on 2 new members – Ron Heinrichs and Sheila Taylor.
- April 10 – meeting with Task Force and will be putting together the agenda for the Regional Team meeting scheduled for May 3.

Edwin Parr, Anne-Marie Boucher, Sheila Snowsell, Sheila Taylor, Sylvie Roth (alt)

- Getting organized.

Field Experience, Sheila Snowsell

- No report.

Labour Relations, Jerry Muelaner

- No report.

Regional Consortium, Joanne van Donzel (absent)

Moved by Doug Gardner to go in-camera at 11:51 a.m.

Carried

Moved by Bev LaPeare to come out of in-camera at 11:52 a.m.

Carried

Policy Review

- Association Partnerships – David advised that there could be a recommendation come forward to change the length of terms throughout the policy handbook once the major change to trustee terms has been revised.

BOARD SHARING

Rocky View, Bev LaPeare

- Have created a document and powerpoint re what the division is doing as far community engagement is concerned. Request feedback when this is shared with school councils. All school councils will come together in April so we can hear how the Board can do better. Will then turn the focus on them so they can apply it to how they communicate with their parents.

Calgary Catholic, Marv Martin

- Had a forum full of parents with Dr. Hammond leading the discussion on ‘resiliency’. This shows that you can get parents out if it is relevant to them.
- Moving towards results-based governance with Jim Gibbons leading the review. This is a bit of a departure from policy-based governance. This is just the beginning.

Southern Francophone Public, Anne-Marie Boucher

- Their boys won the provincial basketball championship. First time that a Francophone school has won a provincial championship.

Golden Hills, Larry Tucker

- Have gone from 99% opposition to 90% approval of building a new school and closing 4 schools.

Christ the Redeemer Catholic, Mary STengler

- Their superintendent has decided to retire and they are now in the process of searching for a replacement.

ADJOURNMENT

Moved by Larry Tucker that the meeting be adjourned at 12:08 p.m. **Carried**

**Alberta School Boards Association – Zone 5
Friday, May 17, 2013
Rocky View Schools
2651 Chinook Winds Drive
Airdrie, AB**

In Attendance:

Carol Bazinet (Chair)	Calgary Board of Education
Sylvia Eggerer (Vice-Chair)	Rocky View Schools
Helen Clease	Rocky View Schools
Jerry Muelaner	Foothills School Division
Ed Brinkman	Prairie Land
Sheila Taylor	Calgary Board of Education
Doug Gardner	Foothills School Division
Donna Engel	ASBA
Cheryl Smith	ASBA
David Anderson	ASBA
Heather Rogers	ASBA
Cathie Williams	Calgary Catholic
Lynn Ferguson	Calgary Board of Education
Randy Clarke	Alberta Education
Rosemarie Goerlitz	Calgary Catholic
Anne-Marie Boucher	Southern Francophone Public
Larry Tucker	Golden Hills School Division
Bev LaPeare	Rocky View Schools
Colleen Munro	Rocky View Schools
Joy Bowen-Eyre	Calgary Board of Education
Sheila Snowsell	Canadian Rockies
Pat Cochrane	Calgary Board of Education

Call to Order

Chair Carol Bazinet called the meeting to order at 9:36 a.m. Introductions.

Approval of Agenda

Moved by Jerry Muelaner that the agenda for May 17, 2013 be approved as submitted. **Carried**

Approval of Minutes

Moved by Ed Brinkman that the Minutes dated April 5, 2013, be approved as submitted. **Carried**

Business Arising from the Minutes:

- None

Correspondence

- None

Chair Report (*Carol Bazinet*)

- All Board Chairs meeting was held recently. Zone 2/3 has done an excellent job in their advocacy work. ASBA has an electronic copy of their Advocacy Manual and will send it out to all zone reps.
- Shared some of the highlights of the NSBA conference. There was a feeling of optimism in the room in the direction that education is going in the U.S.A. Helen also shared some of the highlights for her.
- Financial Statements were reviewed. Carol invited comments on the first expense item (Chair & Vice-Chair to Leadership Academy). In light of the increased fee for this conference, is it still important for both people to go?
- Thanked the Edwin Parr Committee (Anne-Marie Boucher, Sheila Taylor, Sheila Taylor, Sylvie Roth) for organizing such a great banquet.

Moved by Anne-Marie Boucher to increase the Leadership Academy budget by \$500 for both the Chair and Vice-Chair to attend. Carried

Vice-Chair Report

- Sylvia Eggerer commented on the work that has been done on the Zone 5 Handbook. All the changes have been made and reps were asked to discuss it with their respective school boards. Discussion. CBE indicated they had a number of comments and suggestions from their trustees. Can vote on the document as is or defer it to another meeting. Anne-Marie suggested going ahead with approving and then incorporate any changes that need to be done in the future especially if the changes are minor in nature. Remove #5 & 6 on the structure of the executive (page 9) and include them elsewhere in the document. Helen thanked the committee who worked on the document – they put in a lot of work to make sure this is a working, living document.

Moved by Anne-Marie Boucher to adopt the Zone 5 Handbook as amended.

Carried

Call for Directives for Action

- None

Policy Motions

- Helen Clease referred to the resolution submitted by Prairie Land re “public dollars going to public schools – not private schools”. Ed Brinkman spoke to the resolution. This was intended as a belief statement.

Moved by Ed Brinkman that Zone 5 submit to ASBA Prairie Land’s resolution supporting the belief statement that public dollars should be going to public schools.

Carried

REPORTS

ASBA Zone Director, Helen Clease

- Board of Directors meeting on May 9-10 which included an all Board Chairs meeting. Very enlightening.
- Received a presentation on relationships with other organizations.
- Reviewed strategic plan and discussed status and proceed.
- Appointed facilitator, Terry Gunderson, for Board and Director evaluations.
- Reviewed a letter from CBE indicating some concerns as to the fall general meeting business portion. The board reviewed concerns and felt that some of them had already been addressed.
- Discussed the responsibility of all trustees to set tone of meeting by respecting process and speakers as we all have a hand in reputation management.
- Received a Directive for Action from Elk Island School Division to ask the government to reinstate fuel contingency.
- AISI committee has been officially disbanded. There will be one more meeting as a wrap up.
- Approved terms of reference for the Health and Wellness committee.
- Feedback for strategic plan was discussed. It was agreed that ASBA will look at the timing (December) to see if request could come as early as FGM.
- Discussed FNMI strategies. It was felt that these relationships might be more successful if pursued at the local level.
- Board also held a May 13 conference to discuss M.O. and Framework agreement update.
- Helen thanked the Zone for the honor of serving on the Board of Directors. Some great work being done despite the distractions. Staff is hard-working and committed. This has been a challenging time for ASBA but it has stood fast in its belief that it is member driven.

ASBA Executive/Staff, Cheryl Smith/David Anderson

- Jacquie Hansen sends her regrets in not being able to attend the Edwin Parr Banquet or this meeting.
- The SGM information is on the web – *Lighting Hearts on Fire*.

- Amendments to the Bylaws Bulletin can be brought to the floor, however, would appreciate some advance notice, if possible, of any changes that may be brought forward.
- PDAC reviewed the *Rules of Procedure* and ASBA will be following them much more closely at the general meeting. Want good healthy debate but still want structure to it. Cheryl requested that individual boards have a discussion about proper respectful deportment at the meeting.
- The sessions for prospective trustees have been going well.
- Greg Bass has been appointed as Deputy Minister.
- The Leadership Academy registration is on the web (August 22-23 in Banff). Sign up early because there are only 100 spots available.

Alberta Education, Randy Clarke

- Thanked Zone 5 for the wonderful Edwin Parr banquet last evening. There is tremendous potential in our teaching staff.
- 125 high schools have submitted proposals for curriculum redesign.
- Student learning assessments – will replace provincial achievement tests. Still a work in progress.
- There is a new curriculum redesign update on the web. All kind of evidence that by 2015/16 almost all the targets identified in the curriculum redesign will be implemented.
- Dual credits – applications will be made and community partnerships will be entertained by July 31, 2013. There is \$5 million allocated to this initiative.
- Ministerial order for Student Learning (Inspiring Education) is in the works.
- Excellence in Teaching Awards in Edmonton – May 25.
- Learning Coaches in Alberta – new set of videos available.
- Working Together: Collaborative Practices and Partnership Toolkit – recommending taking a closer look at it.
- National Mentoring Symposium – November 5-7, 2013 in Banff.
- Flexible Pathways to Success: Technology to Design for Diversity – This is an Alberta Education research project involving five school authorities, the U of A and School Technology Branch. These partners are exploring how technology can support and strengthen engaging, inclusive learning environments in junior high classes whose students have a distinctly wide range of skills, abilities and challenges.
- Learning and Technology Policy Framework Update – Alberta Education has been consulting with education stakeholders to develop an updated Learning and Technology Policy Framework.
- Questions from the Field reviewed.

Second Language Caucus, Joanne Van Donzel (*absent*)

No report.

Networking Group: Cathie Williams, Doug Gardner/Diana Froc

No report.

Coalition for Healthy Schools, Sheila Taylor

- Regional team meeting held last week. The *Terms of Reference* were passed at that meeting.

Edwin Parr, Anne-Marie Boucher, Sheila Snowsell, Sheila Taylor, Sylvie Roth (alt)

- All done until next year.
- Donna Engel commented that in Zone 6, all the nominees played a video that engages the audience and really shows what's happening in the classroom. Sheila Snowsell commented that in the interviews it was evident that these teachers are very involved in their students' lives, not just teaching them.
- Congratulations to Hannah Coskey of Foothills School Division for winning the Zone 5 award.

Field Experience, Sheila Snowsell

- Attended a meeting on May 15. Things have really evolved at the U of C. Very impressed with how connected they are with what is going on in the education field. Have set up a partner research project with various school boards.

Labour Relations, Jerry Muelaner

No report.

Regional Consortium, Joanne van Donzel (absent)

Recessed at 10:55 a.m.

Reconvened at 11:11 a.m.

ASBA Budget Presentation

Cathie Williams and Heather Rogers presented ASBA's proposed budget. This budget will be approved at the SGM. Discussion.

Policy Review

- **5.1 Disposition of Reports** – *deferred to next meeting.*

BOARD SHARING

Rocky View, Bev LaPeare

- Superintendent Greg Bass is retiring from Rocky View and has been appointed as Deputy Minister, Education.

Moved by Sheila Snowsell to go in-camera at 11:46 a.m.

Carried

Moved by Sheila Taylor to come out of in-camera at 12:10 p.m.

Carried

ADJOURNMENT

Moved by Jerry Muelaner that the meeting be adjourned at 12:11 p.m.

Carried

**ASBA ZONE 5
FINANCIAL STATEMENTS
For the period ending August 31, 2013**
with proposed budget for 2013/14

	as of		COMPARISON		PROPOSED
	2012/13	Sept 3/13	to BUDGET	over (under)	2013/14
Revenue	BUDGET	31-Aug-13	10 BUDGET		BUDGET
Interest Income	\$ 300.00	\$289.56		\$(10)	\$ 300.00
Edwin Parr	\$ 2,000.00	\$1,530.00		\$(470)	\$ 1,500.00
Membership Fees	\$ 9,900.00	\$9,900.00		\$0	\$ 9,000.00
Total Revenue	\$ 12,200.00	\$11,719.56			\$ 10,800.00
Expenses					
Zone Chair Leadership Academy	\$ 2,500.00	\$1,835.11		\$(665)	\$ 1,200.00
Networking	\$ 2,000.00	\$0.00		\$(2,000)	\$ 1,000.00
Executive Meeting				\$0	
Regular Meetings	\$ 2,500.00	\$2,114.79		\$(385)	\$ 2,500.00
Edwin Parr Dinner	\$ 5,000.00	\$5,254.07		\$254	\$ 5,000.00
CSBA/NSBA	\$ 1,500.00	\$704.20		\$(796)	\$ 1,500.00
Honoraria	\$ 1,000.00	\$1,000.00		\$0	\$ 1,000.00
Professional Development - mileage speakers	\$ 500.00	\$0.00		\$(500)	\$ 500.00
Zone 5 Secretary	\$ 3,000.00	\$2,700.00		\$(300)	\$ 3,500.00
Mileage	\$ 700.00	\$969.13		\$269	\$ 1,000.00
Other - incidentals not budgeted	\$ 1,000.00	\$0.00		\$(1,000)	\$ 500.00
Total Expenses	\$ 19,700.00	\$14,577.30			\$ 17,700.00
Net Surplus (Deficit)	\$(7,500.00)	\$(2,857.74)			\$(6,900.00)
Reserves Balance CSBA					
Unrestricted Reserves	\$ -	\$23,207.12			
Reserves Ending Balance	-\$ 7,500.00	\$20,349.38			

report to
Board of Trustees

Trustee Liaison Report - Alberta School Boards Association
(ASBA) Board of Directors

Date	October 1, 2013
Meeting Type	Regular Meeting, Public Agenda
To	Board of Trustees
From	Trustee Lynn Ferguson
Purpose	Information
Governance Policy Reference	Governance Culture GC-3 Board Job Description

1 | Recommendation

THAT the Alberta School Boards Association (ASBA) liaison report containing the ASBA Board of Directors' Meeting Highlights dated September 12-13, 2013 be received for information.

2 | Issue

The attached is a report provided by the Alberta School Boards Association (ASBA) with respect to their work. As the Board of Trustees' representative on the ASBA Board of Directors, I am providing this report for your information.

Attachment I: ASBA Highlights September 12-13, 2013



ASBA Board of Directors Meeting

*Board Highlights are circulated to the Board of Directors and ASBA staff after each meeting. Directors are asked to circulate these highlights to their respective constituencies. Meeting agendas, draft and ratified minutes are available on the ASBA website at www.asba.ab.ca. For more information contact **Marian Johnson** at 1.780.451.7101.*

Board of directors seeks more school board advice re strat plan

Last year, 22 school boards gave input to the board of directors about the ASBA strategic plan. The board of directors wants more input before it meets in January to develop the next plan. The board is taking these steps to get more school board input:

- asking school boards to complete a simplified online survey
- encouraging Zone discussions about the strategic plan
- incoming president will promote school boards providing input

Progress report: ASBA Strategic Plan 2012-13

http://www.asba.ab.ca/files/pdf/strategic-plan/strat_plan_final_12_15.pdf

Board appoints reps to committees

- **Cathie Williams**, Calgary Catholic's representative to the ASBA Board of Directors, will serve on the Policy Development Advisory Committee.
- **Helen Cleese**, Zone 5 Director, will be the ASBA representative on the Excellence in Teaching Awards selection committee.

A list of ASBA committees and representatives on same is posted here:

<http://www.asba.ab.ca/job-listing.asp>

ASBA input into Education Act regulatory review

The ASBA will provide a written submission to provincial task force charged with revising education regulations. An ASBA team will attend each of the government's public consultation events. The draft ASBA response will be presented to the board of directors during a special October video-conference call.

Other news of note

Earlier start time for ASBA Board of Directors face-to-face meetings

As part of its austerity measures, the ASBA Board of Directors moved to some videoconference meetings. To get more work done at their face-to-face board meetings, starting with the November meeting, the board will begin its meeting on Thursday meeting at 2 p.m.

report to
Board of Trustees

EducationMatters Financial Statements July 31, 2013

Date	October 1, 2013
Meeting Type	Regular Meeting, Public Agenda
To	Board of Trustees
From	Janice R. Barkway Office of the Corporate Secretary
Purpose	Information
Originator	Barbara Burggraf, Executive Director, EducationMatters
Governance Policy Reference	Governance Culture GC-3: Board Job Description

1 | Recommendation

It is recommended:

- THAT the Board of Trustees receives the financial report for EducationMatters for information and for the record, in the form as submitted.

2 | Background

The Board of Trustees has requested quarterly reporting from EducationMatters. The attached report is provided in response to this request.

Appendix I: Education Matters Financial Statements as at July 31, 2013



Sept 24, 2013

To the Calgary Board of Education Trustees

EducationMatters is pleased to share its July 31, 2013 unaudited internal financial report (the “Report”) with you.

EducationMatters’ management (“Management”) has prepared the Report to the Trustees based on its internal reports and accounting records. While Management has used its best estimates in preparing the Report, please be advised that the Report has not been audited or reviewed nor have notes to the statements been prepared. Other readers may require additional information in order to rely on the Report for their own purposes.

The Report contains the following special purpose financial statements and other information:

- Unaudited Statement of Financial Position as at July 31, 2013 and audited December 31, 2012
- Unaudited Statement of Operations for the period ended July 31, 2013 and comparative for the year ended December 31, 2012
- Unaudited Operating Budget Comparison to July 31, 2013
- Statement of EducationMatters Funds Established as at July 31, 2013
- Statement of Grants Awarded for the year to date July 31, 2013
- A discussion of some of the amounts and transactions summarized in the statements

Respectfully submitted,

Monica Bryan - Director, Finance & Administration, EducationMatters
Mark Saar - Treasurer, EducationMatters

EducationMatters
Statement of Financial Position

As at July 31, 2013

\$'000

(unaudited)

	As At July 31/13	As At Dec 31/12
ASSETS	<u>(unaudited)</u>	<u>(audited)</u>
Cash and cash equivalents	191	162
Investments	4,171	3,837
Accounts receivable	1	2
Prepaid expenses	1	5
Capital assets	4	6
Total assets	<u>4,368</u>	<u>4,012</u>
LIABILITIES		
Accounts payable	14	87
Deferred Contributions	-	125
Total liabilities	<u>14</u>	<u>212</u>
FUND BALANCES		
Endowment funds	2,547	2,333
Flow through funds	1,168	935
Operating funds	639	532
Total fund balances	<u>4,354</u>	<u>3,800</u>
Total liabilities and fund balances	<u>4,368</u>	<u>4,012</u>

EducationMatters
Statement of Operations

Year to Date to July 31, 2013

\$'000

(unaudited)

(audited)

	<u>Endowment</u>	<u>Flow-Thru</u>	<u>Operating</u>	<u>Total</u>	<u>Dec 31/12</u>
	\$	\$	\$	\$	\$
REVENUES					
Contributions	75	420	22	517	2,279
CBE grants			500	500	500
Gains/losses on investments	169	(1)	8	176	230
Interest & fees			20	20	31
Total revenue	244	419	550	1,213	3,040
 GRANTS					
Grants issued	12	183		195	1,699
 EXPENSES					
Salaries & benefits			322	322	527
Consulting & professional fees			15	15	31
Administrative expenses	20		94	114	231
Advertising & communications			13	13	13
Total expenses	20		444	464	802
 FUND BALANCES					
Change during the period	212	236	106	554	539
Beginning balance	2,333	935	532	3,800	3,261
Balance, end of period	2,545	1,171	638	4,354	3,800

Total contributions since inception:

2013 YTD	517
2012	2,279
2011	1,288
2010	862
2009	733
2008	1,197
2007	641
2006	865
2005	786
2004	612
2003	356
	10,136

EducationMatters
Operating Budget Comparison
Year-to-Date July 31, 2013
(\$'000)

	2013 BUDGET	31 July Actual <small>(unaudited)</small>
	\$	\$
Operating Expenses by function:		
Salaries and Employee Benefits	568	322
Events	79	4
Fund Development & Communications	68	18
Organizational Administration	216	100
 Total Expenses	<u>931</u>	<u>444</u>

EducationMatters
Funds Established
as at July 31, 2013

	Fund Balance \$
Flow Thru Funds (Grants):	
Allan Markin Healthy Learners Fund	157,706
Athletics Flow Thru Fund, Helping Students in Need	225
Benjamin (Ben) Albert Legacy Fund	-
Beverley Hubert Global Citizenship Fund	-
Bowness High School Enhancement Flow Thru Fund	-
Bridlewood School Enhancement Fund	-
Calgary Flames Ambassadors Supports for Kids with the Gift of Dyslexia Fund	-
Campus Calgary Programs Flow Thru Fund	-
Career Pathways Flow Thru Projects Fund	16,635
Christine Meikle School Flow Thru Fund	-
Civil Society & Citizenship Flow Thru Fund	141
Cornerstone Fund, Enhancing Education for Economically Disadvantaged Students	345
Distinguished Alumni Fund	-
Dr. Brendan Croskery Aboriginal Culture Fund	523
Ernest Manning HS Enhancement Flow Thru Fund	-
Family Literacy Program Flow Thru Fund	279
For the Love of Learning Fund	2,075
French for the Future Program Fund	-
Fuel for School Program Flow Thru Fund	4,414
Future Leaders Flow Thru Fund	15,582
Heather and N. Murray Edwards Literacy Fund	59,362
High School Transition Program	-
Integro Legacy Fund	15,641
James Fowler HS Art Program Equipment Enhancement Fund	-
Lord Shaughnessy High School Enhancement Flow Thru Fund	4
Louise Dean School Fund	3,418
McGill University Faculty of Agricultural and Environmental Sciences Fund	4,750
Mawer Investment Management Literacy Flow Thru Fund	30,029
Public Education Enhancement Flow Thru Fund (Designated)	222,285
Public Education Enhancement Flow Thru Fund	7,672
Schools Helping Schools Fund	1,368
SPIRIT Program Fund	-
Stampede Foundation Fund	-
Students with Special Needs Flow Thru Fund	-
Supports for Students with Fetal Alcohol Spectrum Disorder Flow Thru	48
TEAM Leadership Flow Thru Fund	-
Tyler Zeer Flow Thru Fund	1,178
West Springs School Enhancement Fund	3,396
Willow Park School Program Enhancement Flow Thru Fund	33
Youth Mentorship Flow Thru Fund	-
Total Flow Thru Funds (Grants)	\$547,109
Endowment Funds (Grants):	
Athletics Endowment Fund, Helping Students in Need	27,978
Bob Bannerman Memorial Fund	12,001
Beverley Hubert Global Citizenship Fund	17,824
Career Pathways Field of Interest Endowment Fund	63,627
Civil Society & Citizenship Education Endowment Fund	16,651

	Fund Balance \$
ConocoPhillips World Schools Debate Development Endowment Fund	40,131
Cornerstone Fund, Enhancing Education for Economically Disadvantaged Students	57,029
Creagh Family Fund	21,132
Dr. Brendan Croskery Aboriginal Culture Fund	29,835
EducationMatters Admin Endowment Fund	31,496
Enhancing Education for Students with Special Needs Endowment Fund	28,281
Enhancing ESL Education Endowment Fund	42,893
Future Leaders Endowment Fund	34,227
Georgie C Higgins Junior High Memorial School Fund	9,908
Georgie C Higgins Investment Fund for Lester B Pearson High School	9,692
Governors' Endowment Fund	6,230
Jason and Jane Louie Memorial Fund	5,919
Lehew-Wyman Family Endowment Fund	31,187
M.P. Hess Fund	7,070
Margaret and Bill Whelan Endowment Fund	53,826
Mary Nelson Memorial Fund	50,476
Mawer Investment Management Literacy Fund	21,670
McGill University Faculty of Agricultural and Environmental Sciences Fund	6,206
Public Education Enhancement Endowment Fund	257,924
Public Education Enhancement Endowment Fund (Designated)	46
Schools Helping Schools Fund	26,676
Southland Transportation Career Pathways Endowment Fund	5,979
Sunnyside Community School Endowment Fund	23,019
Supports for Students Born with Fetal Alcohol Spectrum Disorder Fund	29,086
TEAM Leadership Lord Beaverbrook HS Endowment Fund	5,839
Terry Wright Endowment Fund	6,664
Tiberious Publishing Program Fund	12,215
Tyler Zeer Endowment Fund	27,698
William Reid School Endowment Fund	17,023
Youth Mentorship Endowment Fund	7,751
Total Endowment Funds (grant availability capped @ 4.5%)	\$1,045,209

**EducationMatters
Funds Established
as at July 31, 2013**

	Fund Balance \$
Flow Thru Funds (Scholarships):	
Aaron Family Scholarship Fund	-
Aberhart Alumni Scholarship Fund	900
Aboriginal Students Award Fund	9,614
Accomplished Angels Student Award Fund	50,098
Arrata Family Award for New Canadians	1,791
Ataturk Peace Scholarship	-
Benjamin (Ben) Albert Legacy Fund	-
Bennett Jones Scholarship Fund	-
Calgary Bridge Foundation for Youth Student Awards Fund	5,500
Calgary Chamber of Commerce Play with the Presidents Scholarship Fund	1,000
City of Calgary Degree Granting Scholarship Fund	27,203
City of Calgary Post Secondary Scholarships	13,600
ConocoPhillips Canada Awards	16,695
CTS Scholarship Flow Thru Fund	663
David James Anderson Memorial Award Fund	533
EducationMatters Scholarship Flow Thru Fund	26,295
EllisDon Student Award Fund	6,634
ENMAX Scholarship Fund	21,969
Future Leaders Scholarship Flow Thru Fund	2,004
Gary Weimann Award for Community Service	237
Green & Gold Flow Thru Scholarship Fund	10,462
Hal Winlaw Health & Nutrition Legacy Award	-
Haworth & Heritage Bus Interiors Architecture/Interior Design Scholarship Fund	6,000
Henry Wise Wood Warriors Legacy Flow Thru Fund	6,845
Henry Wise Wood Class of 1970 Scholarship Fund	6,295
Hopewell Scholarship Fund	22,629
Integro Legacy Scholarship Fund	24,985
Ivy & Len Freeston Student Award Flow Thru Fund	238
Jennifer Ellen Shepherd Memorial Award Fund	15,156
Jim Hoepfner Award	1,520
Kermet Archibald & Jacoba Van Den Brink Memorial Scholarship at The Cgy Found	109,367
The Marguerite Patricia P. Bannister Scholarship Fund at The Calgary Foundation	204,609
Marofke Family Aberhart Music Scholarship	116
Queen Eliz Deaf and Hard of Hearing Scholarship and Program Enhancement Fund	13,859
Richard D. Tingle Student Award Flow Thru Fund	750
Southland Transportation Scholarship Flow Thru Fund	3,744
Tom Inkster Memorial Scholarship Fund	5,458
Verna Hart Toole Legacy Award Fund	2,203
William & Toshimi Sembo Badminton Scholarship Fund	2,238
Total Flow Thru Funds (Scholarships)	\$621,210

**Fund
Balance
\$**

Endowment Funds (Scholarships):

Aaron Family Scholarship Fund	10,603
Aberhart Alumni Scholarship Fund	59,419
Accomplished Angels Student Award Fund	10,370
Archie McKillop Student Award Endowment Fund	27,868
Arrata Family Award for New Canadians	38,216
Benjamin (Ben) Albert Legacy Fund	187,965
Bennett Jones Scholarship Fund	6,717
Bruce Leidl Composition Award Fund	10,951
Carolyn Baxter Memorial Award Fund	6,206
CTS Scholarship Endowment Fund	63,342
David James Anderson Memorial Award Fund	12,460
Dr. Gordon Higgins Student Award Fund	16,969
Dustin Peers Memorial Visual Arts Award	49,842
Edith Berger Memorial Scholarship Fund	14,860
EducationMatters Endowed Scholarship Fund	1,117
Future Leaders Scholarship Endowment Fund	22,563
Gary Weimann Award for Community Service	18,357
George Morley Memorial Scholarship	8,238
Green & Gold Endowment Scholarship Fund	151,278
Hal Winlaw Health & Nutrition Legacy Award Fund	3,568
Haworth & Heritage Business Interiors Architecture/Interior Design Scholarship Fund	26,721
Henry Wise Wood Warriors Legacy Endowment Scholarship Fund	25,523
Hugh Robertson Science Award Fund	11,993
Ivy & Len Freeston Student Award Endowment Fund	15,456
James Fowler School Award Fund	12,261
Joan Ethier Women in Science Scholarship	325,971
Keith Yu Memorial Scholarship Fund	22,831
Lester B. Pearson Work Experience/RAPP Scholarship Fund	5,238
Marjorie Taylor Memorial Scholarship Fund	52,343
Marofke Family Aberhart Music Scholarship	25,531
Mary Belkin Memorial Scholarship Fund	19,960
MW & JR Tebo Memorial Journalism Fund	15,371
Queen Elizabeth Deaf and Hard of Hearing Scholarship and Prog Enhancement Fund	46,404
Richard D. Tingle Student Award Fund	23,380
Rick Theriault Outstanding Athletic Contribution Award Fund	13,901
Ruth Ursula Leipziger Scholarship Fund	26,068
Shawn Whitney Memorial Award Fund	9,972
Southland Transportation Scholarship Endowment Fund	6,236
Steven Irving Memorial Music Scholarship	29,998
Susy Devlin Memorial Award Fund	23,487
Thomas Moore Memorial Bursary Fund	14,065
Viscount Bennett Band Parents Association Award Fund	7,882
William Keir MacGougan Memorial Bursary	19,832

Total Endowment Funds (scholarship availability capped @ 4.5%)

\$1,501,333

EducationMatters
Statement of Grants & Scholarships Awarded
Year-to-Date July 31, 2013

	\$
Alex Munro School - Naturalization Project	450
Campus Calgary - Open Minds Program	93,109
CBE - Cinderella Project	2,375
Children's Village School - Digital Library	7,126
Forest Lawn High School - Skills Competition	1,300
Henry Wise Wood High School - Skills Competition	130
Lord Beaverbrook High School - Skills Competition	750
Sir John A MacDonald School - Grounds Refurbishment	450
Western Canada High School - Three Day Band Workshop	4,000
Total Program Grants	\$109,690
Total Scholarships	85,174
Total Grants and Scholarships	<u><u>\$194,864</u></u>
Total Grants since Inception	\$4,769,348
Total Scholarships since Inception	\$1,119,523

EducationMatters
Discussion of Financial Position and Results of Operations

Statement of Financial Position

As a result of CBE and EducationMatters having different fiscal years, a portion of our operating grant contributions are deferred each year end to reflect the fiscal year for which we have received operating funds.

At December 31, 2012 we deferred \$125,000 of CBE operating contributions received in 2012 that relate to our fiscal year 2013. In February, 2013, we received \$375,000, the second half of our operating funds for the period September 1, 2012 to August 31, 2013.

Capital assets consist primarily of office equipment.

Statement of Operations

Based on July 31, 2013 financial information and “budget to actual” fund development comparisons, we are confident that we will achieve the fund development targets set for 2013.

As is common with most not for profit or charitable organizations, donations are recognized only when they are received and not accrued as promises receivable.

Operating Budget Comparison

Expenditures reported include only cash expenses for budget comparison purposes.

Funds Established and Grants Awarded

Our report on Funds Established and their balances to July 31, 2013 reflect both realized and unrealized gains on funds. For the long term EducationMatters expects steady growth of their investments.

The majority of granting and scholarship activities occur in the fall of each year. Grants and scholarships, of which \$1.7 million were issued in 2012, continue to provide a significant contribution back to public school students and systems at the CBE.

report to Board of Trustees

Summary of changes resulting from the adoption of Public Sector Accounting Standards

Date	October 1, 2013
Meeting Type	Regular Meeting, Public Agenda
To	Board of Trustees
From	Naomi E. Johnson, Chief Superintendent of Schools
Purpose	Information
Originator	Anil Jain, Acting Superintendent, Finance & Supply Chain Services
Governance Policy Reference	OE-6: Financial Administration
Resource Person(s)	Brad Grundy, Director, Corporate Finance Donna Rogers, Manager, Corporate Planning & Reporting

1 | Recommendation

It is recommended:

- THAT the Board of Trustees receives the following report for information.

2 | Issue

Effective January 1, 2012, the Calgary Board of Education is required to report under new accounting standards. The adoption of Public Sector Accounting Standards ("PSAS") will be retroactive to September 1, 2011, meaning that both the 2012-13 fiscal year and comparative figures for 2011-12 will be reported under the new standards.

There are several changes to the CBE's financial statements as a result of the adoption of PSAS.



3 | Background

The Public Sector Accounting Board ("PSAB") was established two decades ago to standardize public sector accounting in Canada which led to the development of PSA Standards.

In Alberta, all Government controlled not-for-profit entities were required to adopt PSAS effective for fiscal years starting after January 1, 2012. This meant that the CBE was required to adopt PSAS for the fiscal year ended August 31, 2013. Up to this point, the CBE has been appropriately accounting for and reporting its financial results under CICA Part V pre-changeover standards.

CBE Administration has been reviewing and revising its accounting practices to ensure alignment with PSAS and has developed a new financial reporting template to report the organization's year-end results in accordance with PSAS.

The financial statements for the year ended August 31, 2013 will feature changed financial statement formats, financial results reported under the new standards and the comparative figures for the year ended August 31, 2012 will be restated in order to be reported in accordance with the new standards.

4 | Analysis

The following is a summary of the significant changes resulting from the adoption of PSAS.

Financial Statement presentation

Statement of Financial Position

Under the old standards, the Balance Sheet was classified as current assets, current liabilities, long-term investments, capital assets, long-term liabilities and net assets. Assets equaled liabilities plus net assets.

On the Statement of Financial Position under PSAS, assets are separated into financial assets and non-financial assets (primarily tangible capital assets). Financial assets less liabilities is called net debt.

For the 2012-13 report, there will also be an additional column included to disclose the balances at September 1, 2011, the transition date.

Statement of Operations

Under the old standards, the Statement of Revenue and Expenses disclosed expenses by object and included capital transactions paid for by operating funds. In prior years, the CBE compared actual financial results to the modified Fall Budget.

Under PSAS, expenses are reported by block (e.g. Instruction, Administration, etc.) Expenses by object will be disclosed in a schedule. Unrealized gains or losses relating to changes in the fair value of investments is reported in a separate statement. Actual financial results must be compared against the approved budget.

Statement of Remeasurement Gains and Losses

This statement did not exist under the previous standards

As noted above, changes in the fair value of investment will be reported as unrealized gains or losses in this statement.

Statement of Changes in Net Debt

Previously, the CBE had a Statement of Changes in Net Assets which summarized the changes in Reserves, Investment in Capital Assets and Unrestricted Net Assets.

Under PSAS, there is a Statement of Changes in Net Debt. This statement shows the changes in net debt due to the operating surplus/deficit and the changes in capital assets, such as acquisitions, disposals, etc. The figures previously reported in the Statement of Changes in Net Assets will be provided in a supplemental schedule, for information purposes.

Statement of Cash Flows

There are some minor reclassification changes between the old and new standards.

Accounting treatment

Employee future benefits (i.e. post-retirement and post-employment benefit plans)

There are two major changes with how these plans are valued by the CBE's actuaries and with how the accounting must be processed.

1. Actuarial gains or losses assessed prior to September 1, 2011 must be recorded directly into accumulated surplus. This amount was previously recorded as a liability.
2. The discount rate used to value the accrued liability must be the organization's cost of borrowing. Under the old standards, the discount rate was the market rate of "high-quality" debt. The CBE has consulted with Alberta Education to determine the applicable cost of borrowing rate.

Both of these changes will result in a restatement of the August 31, 2012 reported figures. The net effect will be a reduction to net assets of approximately \$10 million.

Impairment of tangible capital assets

Under the old standards, the write-down of an asset was based on the fair market value of the asset being lower than the net book value.

Under PSAS, write-downs must be considered based on the future economic benefits and service potential of the asset.

These criteria have been applied and CBE Administration has concluded that there are no write-downs required as a result of the new accounting standards.

Consolidation principles

PSAS provides different guidance regarding the treatment of controlled organizations and partnerships.

Under PSAS, it has been determined that the CBE has the ability to exert control over EducationMatters and is required to consolidate its financial statements for financial reporting purposes.

CBE Administration, in conjunction with the external auditors, is currently finalizing a decision as to whether the Urban School Insurance Consortium ("USIC") qualifies as a government partnership under PSAS. If so, the CBE is required to consolidate its proportion of USIC's financial results.

Administration will include additional information in the year-end report to disclose the CBE's financial results without this consolidation.

5 | Implementation Consequences

Besides the changes to the presentation of the financial statements and the consolidation of EducationMatters and USIC, the most significant impact of the PSAS adoption is with the changes affecting employee future benefits accounts.

As noted above, the year ended August 31, 2012 will be restated and will reflect a reduction of \$10 million to net assets.

CBE Administration, in consultation with Alberta Education, will be recommending the creation of a new reserve to contain the impacts of the accounting conversion. It will be recommended that the CBE reduce this negative reserve evenly over ten years, which is consistent with the service period of the employee future benefits, to which the amount relates. This recommendation will be brought forth in the annual Financial Status of Operating Reserves report in November 2013.

6 | Conclusion

The adoption of Public Sector Accounting Standards will result in significant changes to both the accounting for and presentation of the CBE's financial activity. CBE Administration will ensure that all information necessary to the comprehension of the CBE's financial results will be presented, even if not required under the new reporting standards.


NAOMI E. JOHNSON
CHIEF SUPERINTENDENT OF SCHOOLS

GLOSSARY – Developed by the Board of Trustees

Board: Board of Trustees

Governance Culture: The Board defined its own work and how it will be carried out. These policies clearly state the expectations the Board has for individual and collective behaviour.

Board/Chief Superintendent Relationship: The Board defined in policy how authority is delegated to its only point of connection – the Chief Superintendent – and how the Chief Superintendent's performance will be evaluated.

Operational Expectations: These policies define both the nonnegotiable expectations and the clear boundaries within which the Chief Superintendent and staff must operate. They articulate the actions and decisions the Board would find either absolutely necessary or totally unacceptable.

Results: These are our statements of outcomes for each student in our district. The Results policies become the Chief Superintendent's and the organization's performance targets and form the basis for judging organization and Chief Superintendent performance.