

public agenda

Regular Board Meeting

April 15, 2014

3:00 p.m.

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

PUBLIC AGENDA

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 Awards and Recognitions		GC-3	
10 mins	3.1 Lighthouse Award	C. Faber		
5:00 – 6:00 pm	3.2 Excellence in Teaching Awards – Semi-Finalists <i>Please join us for celebratory cake and refreshments on the Link following this recognition.</i>	Board		
	4 Results Focus			
15 mins	4.1 School Presentation – Chinook Park School	S. Smith	R-4	
4:00 – 5:00 pm	4.2 Board Development Session: Assessment and Reporting Update	D. Stevenson/ Board		
	5 Operational Expectations			
20 mins	5.1 OE-9: Communicating with the Public – Annual Monitoring	D. Stevenson	OE-9	Page 5-1



Time	Topic	Who	Policy Ref	Attachment
Max 15 mins	6 Public Comment [PDF]		GC-3.2	
	Requirements as outlined in Board Meeting Procedures			
	7 Matters Reserved for Board Action	Board	GC-3	
	7.1 Establishment of Board Procedures Committee	Trustee Hurdman	GC-5	Page 7-1
	7.2 Office of the Board of Trustees' 2014-2015 Operating Budget	B. Grundy	OE-5	Page 7-4
	8 Board Consent Agenda	Board	GC-2.6	
	8.1 Correspondence <i>(THAT the Board receives the correspondence for information and for the record.)</i>		OE-8	Page 8-15
	8.2 EducationMatters Financial Statements <i>(THAT the financial report be received for information and for the record.)</i>		GC-3	Page 8-1
	9 Chief Superintendent Consent Agenda	Board	GC-2.6	
	9.1 Chief Superintendent's Update <i>(THAT the Board receives the update for information.)</i>		OE-8	Page 9-19
	9.2 Locally Developed Courses <i>(THAT the Board approves the locally developed/ acquired and authorized courses as submitted in the report.)</i>		R-2	Page 9-1
	9.3 Second Quarter Budget Variance Report for the 2013-14 Operating and Capital Budgets <i>(THAT the Board receives the budget information as submitted in the report.)</i>		OE-5; OE-6	Page 9-8
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.

operational
expectations
monitoring report

OE-9: Communicating with the Public

Monitoring report for
the school year
2012-2013

April 15, 2014

CHIEF SUPERINTENDENT CERTIFICATION

With respect to Operational Expectations 9: Communicating with the Public, the Chief Superintendent certifies that the proceeding information is accurate and complete and is:

- In compliance
- In compliance with exceptions as noted in the evidence
- Not in compliance

Signed: D. Sturman
Chief Superintendent

Date: Apr 8/14

BOARD OF TRUSTEES ACTION

With respect to Operational Expectations 9: Communicating with the Public, the Board of Trustees:

- Finds the evidence to be fully compliant
- Finds the evidence to be compliant with noted exceptions
- Finds evidence to be noncompliant

Summary statement/motion of the Board of Trustees:

Signed: _____
Chair, Board of Trustees

Date: _____

OE-9: Communicating with the Public

The Chief Superintendent shall ensure that the public is adequately informed about the condition and direction of the organization.

Board approved Interpretation |

Broadly, the Chief Superintendent interprets this policy to underscore the importance of building confidence with the public by genuinely valuing their input and perspectives. This involves sharing system information with the public, but more importantly, listening to them and being responsive. To this end, administration will provide the public with a yearly touch-point in the form of a progress report, in addition to ongoing conversations with the public about the performance, vision, plans and challenges of the organization.

Specifically, the Chief Superintendent interprets:

- *public* to mean citizens of Calgary (who are among the CBE's owners), with particular consideration for CBE students, parents and employees;
- *adequately* to mean sufficiently but not exhaustively;
- *informed* to mean provided with information in writing and/or verbally;
- *condition* to mean the degree to which the organization is making progress toward its *Results*;
- *direction* to mean the vision, plans and challenges;
- *organization* to mean the CBE as a whole.

The Chief Superintendent will:

<p>9.1 Ensure the timely flow of information, appropriate input and strategic two-way dialogue between the organization and the citizens of Calgary that builds understanding and support for organizational efforts.</p>	<p>Compliant</p>
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Board-approved Interpretation |

The Chief Superintendent interprets:

- *timely* to mean promptly once administration becomes aware of and has validated information;
- *flow* to mean distribution and/or provision;
- *appropriate input* to mean advice, viewpoints, comment and opinion sought from public with clear expectations for how the input be used;
- *strategic* to mean in consideration of the vision, plans and challenges facing the organization as a whole;
- *two-way dialogue* to mean disseminating and listening;
- *understanding* to mean fact-based knowledge about the organization;
- *support* to mean agreement with the vision, values and work of the organization.

Board-approved Indicators and Evidence of Compliance |

1. 100 per cent of system-level communications will enable feedback or provide the public with the ability to ask questions.

The organization is compliant with this indicator.

During the reporting period, 100 per cent of system level communications included at least one of the following: CBE website address and/or contact information for the system, department, school or individual responsible for content. For example, the CBE website has a highly visible "contact us" link that contains a comprehensive list of all departments, area offices and other frequently used services by the public.

2. 90 per cent of public enquiries received at the system-level by voice mail and email will be acknowledged within two business days.

The organization is compliant with this indicator.

During the reporting period, the Chief Superintendent's office acknowledged 100 per cent of public enquires by voicemail and email within two business days. Similarly, all 8,065 enquiries, or 100 per cent of enquiries received by the public information line or CBE communications email inbox in 2012-13 were acknowledged within two business days.

3. The public's confidence that the organization is listening will improve, as measured by a baseline established during the fees review process, and reviewed annually through a public survey.

The organization is compliant with this indicator.

During the reporting period the baseline was established. During the fee review, respondents were asked, "How much confidence do you have that this discussion [about fees] will influence decision-making?" In total, 19 per cent of respondents were confident that feedback given to the CBE will make a difference. This result was supported as a baseline for improvement. During the spring of 2013, research was conducted to assess performance against the baseline. In total, 27 per cent of respondents were confident that feedback given to the CBE will make a difference, an eight-point improvement over the previous year.

Evidence demonstrates three of three indicators in sub-section 9.1 are in compliance.

<p>9.2 Prepare and publish, on behalf of the Board, an annual progress report to the public that includes the following items:</p> <ul style="list-style-type: none"> a. data indicating student progress toward accomplishing the Board's <i>Results</i> policies; b. information about strategies programs and operations intended to accomplish the Board's <i>Results</i> policies; and c. revenues, expenditures and a review of the organization's financial condition 	<p>Compliant</p>
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Board-approved Interpretation |

The Chief Superintendent interprets:

- *publish to mean make widely available for the public to access;*
- *annual progress report to mean the document generally known as the "CBE's Community Report";*
- *data to mean qualitative and quantitative information;*
- *strategies to mean the direction and plans the organization as a whole takes to accomplish the Board's Results policies;*
- *programs and operations to mean the work the organization undertakes to accomplish the strategies and consequently the Board's Results policies;*
- *revenues, expenditures and a review of the organization's financial condition to mean a high-level depiction of how funding from all sources is applied towards student learning with links to more detailed information on the organization's finances.*

Board-Approved Indicator and Evidence of Compliance |



Every year by the end of February, administration will publish a progress report on behalf of the Board of Trustees containing the items identified in the interpretation of OE-9.2.

The organization is compliant with this indicator.

The 2014 Community Report was published to the CBE website on Feb. 21, 2014 making it widely available to the public. The report contains:

- *information demonstrating that CBE students are making progress toward achieving success in the areas of academics, citizenship, personal development and character;*
- *information on how CBE students are making progress in achieving the Board of Trustees' Results policies; and*
- *a budget summary that indicates how we use funds to support student learning.*

In addition to the 2014 Community Report, other information is regularly prepared and published to provide the public with more in-depth information about the organization's direction and plans.

This includes:

- *Annual Education Results Report 2012-2013 and Three-Year Education Plan 2013-2016, posted in December 2013*
- *Frequent posting of information to our corporate website such as reports, stories, videos and photographs demonstrating how schools and students are achieving the Board of Trustees' Results policies*
- *Frequent RSS feeds, monthly Key Communiques, monthly Board of Trustees and Chief Superintendent's messages in school newsletters and daily web content that outlines the organization's direction and plans on a wide variety of topics*

Evidence demonstrates the indicator in sub-section 9.2 is in compliance.

GLOSSARY – Developed by the Board of Trustees

Board: The Board of Trustees

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.

Monitoring Report: The Board wants to know that its values have driven organizational performance. The Chief Superintendent will present to the Board, for its evaluation, a report that summarized how either compliance has been achieved on Operational Expectations or how reasonable progress has been made in Results. Each monitoring report requires: a re-statement of the full policy, by section; a reasonable interpretation of each section; data sufficient to prove compliance or reasonable progress; and a signed certification from the Chief Superintendent of the status.

Reasonable Interpretation: Once the Board has stated its values in policy, the Chief Superintendent is required to "interpret" policy values, saying back to the Board, "here is what the Board's value means to me." The Board then judges whether this interpretation is reasonable. In other words, does the Chief Superintendent "get it?" This reasonable interpretation is the first step required in monitoring compliance on Operational Expectations and monitoring reasonable progress on Results.

Compliance: Evidence or data that allow the Board to judge whether the Chief Superintendent has met the standard set in the Operational Expectations values.

Non-compliance: In gathering evidence and data to prove to the Board that its Operational Expectations values have been adhered to, there may be areas where the standards were not met. The policy or subsection of the policy would be found to be "non-compliant." The Chief Superintendent would identify the capacity-building needed to come into compliance and the Board would schedule this section of policy for re-monitoring.



report to
Board of Trustees

Establishment of Board Procedures Committee

Date	April 15, 2014
Meeting Type	Regular Meeting, Public Agenda
To	Board of Trustees
From	Trustee Trina Hurdman
Purpose	Decision
Governance Policy Reference	Governance Culture 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 Board Procedures Committee as described in this report; and
- THAT the Board of Trustees approves the Terms of Reference for the Board Procedures Committee as attached.

2 | Issue

The *Board Meeting Procedures* of the Board of Trustees of the Calgary Board of Education outline the expectations and requirements for trustees to interact with each other, the employees of the Board and the public in a way that is supportive of the Board doing its work. The Board has the opportunity to support the smooth functioning of the Board by examining our current *Board Meeting Procedures* to determine if they meet the needs of the Board and are in keeping with the principles of openness and transparency.



3 | Background

Section 68 of the School Act provides that “The board may make rules governing its internal procedure and its meetings.” The *Board Meeting Procedures* are therefore adopted and enacted by the Board of Trustees in order that the duties vested in the Board by the School Act and other legislation can be accomplished in an orderly and efficient manner.

The Board Meeting Procedures was last reviewed and approved by the Board of Trustees on March 6, 2012. In accordance with the expectations of the public, the committee will work to ensure that the *Board Meeting Procedures* are in keeping with best practices, particularly with respect to openness and transparency.

At the Board of Trustees’ regular meeting on November 5, 2013, the following motion was passed:

THAT the Board of Trustees postpones consideration of the establishment of a Board Procedures Committee, to April 30, 2014.

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: Annually1. **Board Procedures Committee**a. **Purpose/Charge:**

- To review Board of Trustees' *Board Meeting Procedures* in light of best practices and the principles of openness and transparency. Areas to examine would include but not be limited to:
 - Board meeting times
 - Private meeting practices
 - Public comments
- To provide recommendations to the Board of Trustees related to how the *Board Meeting Procedures* can be improved.

b. **Membership:**

Three trustees; the Committee Chair shall be appointed by the Board of Trustees.

c. **Reporting Schedule:**

A full report and recommendations to the Board of Trustees by June 17, 2014. Prior to presentation, the Committee will work with the Corporate Secretary to ensure that the recommendations are in compliance with the *School Act* and Board Policies.

d. **Term:**

This is an ad hoc Committee, with an anticipated expiry date of June 17, 2014. The appointment of the Committee members will expire upon completion of the Committee's final report to the Board of Trustees, which is anticipated to be by June 17, 2014.

e. **Authority Over District Resources:**

None.

Adopted: _____

report to Board of Trustees

Office of the Board of Trustees 2014-15 Operating Budget

Date	April 15, 2014
Meeting Type	Regular Meeting, Public Agenda
To	Board of Trustees
From	David Stevenson, Chief Superintendent of Schools
Purpose	Decision
Originator	Brad Grundy Superintendent, Chief Financial Officer, Corporate Treasurer
Governance Policy Reference	Operational Expectations OE-5: Financial Planning
Resource Person(s)	Donna Rogers, Manager, Corporate Planning and Reporting Corporate Planning and Reporting staff

1 | Recommendation

It is recommended:

- THAT the Board of Trustees approves the 2014-15 budget for the Office of the Board of Trustees of \$1,515,403 to be reasonable to allow the Board to effectively and efficiently perform its governing responsibilities.

2 | Issue

The Chief Superintendent is required by Operational Expectation 5 subsection 5.7 to develop a budget that includes amounts determined by the Board to be necessary for the Board to effectively and efficiently perform its governing responsibilities.

3 | Background

The Office of the Board of Trustees' budget for 2013-14 was approved at \$1,549,027.

The Chief Superintendent will prepare a report regarding the 2014-15 budget for the Office of the Board of Trustees that incorporates the budget assumptions as they relate to the Office of the Board of Trustees' budget and reflects the outcome of any decisions related to the Board's consideration of Trustee Remuneration.

The Board of Trustees passed the following motions which have implications for the Office of the Board of Trustees Operating Expense Budget, for the 2014-15 fiscal year:

- On April 1, 2014 the Board approved that honoraria remain at the 2013-14 rates:

Trustees:	\$45,000
Chair:	An additional \$10,000
Vice-Chair:	An additional \$5,000

- GC-2E states that at the end of each Trustee's service, each Trustee shall be entitled to a retiring allowance based on the number of terms completed. As such, the annual retirement accrual will be calculated as follows, if service ends after:

First term:	\$1,731
Completion of two or more terms:	\$3,750

- The ASBA and Zone 5 Membership Dues & Fees are to be budgeted at the full rates. They are as follows:

Membership Dues & Fees:	\$239,079
Plus: Zone 5 ASBA Membership:	An additional \$1,100
Plus: GST:	An additional \$3,821

Note: This does not impact GC-2E policy provision B.1. Trustees are still required to pay for attendance at ASBA and CSBA conferences from their professional development allocation of \$4,000.

- The Professional and Technical General budget to be revised to include costs for the Aspen Consulting Services Contract. The annual costs of the contract which is to be renewed May 31st have been estimated below. The services provided and accordingly, the costs, will be shared between the Chief Superintendent's Office and the Board of Trustees. This will reflect that the service is partially for administrative support, and partially for the Board.

Contract Cost:	\$84,000 USD
Plus: Travel Expenses:	An additional \$16,000 USD
Plus: Foreign Exchange:	An additional \$13,000

- The Audit Fees budget to reflect a 3% increase from prior year.
- The Legal Fees budget of \$40,000 to be eliminated as historically these dollars have not been spent.
- The Trustee professional development budget to increase by \$5,000.

4 | Analysis

The following is a summary of all proposed changes to the 2014-15 Office of the Board of Trustees budget:

13-14 Approved Budget	\$1,549,027
Increases/(Decreases):	
Reduction of the Aspen Consulting contract budget by 50%	\$(43,500)
Elimination of the legal fees budget	\$(40,000)
Adjust staff compensation and maintain trustee remuneration to 2013-14 honoraria levels	\$(5,624)
The full amount of ASBA and Zone 5 Membership Dues & Fees	\$38,000
Increase audit fees by 3% of prior year audit costs	\$12,500
Increase trustee professional development budget	\$5,000
Total Anticipated Savings (2.2% on \$1,515,403)	\$(33,624)
14-15 Proposed Budget	\$1,515,403

Please refer to Attachment I for a year-over-year comparison between 2013-14 and 2014-15.

5 | Conclusion

This report meets the monitoring requirements of the OE 5: Financial Planning.



DAVID STEVENSON
CHIEF SUPERINTENDENT OF SCHOOLS

ATTACHMENTS

Attachment I: Board of Trustees 2014/2015 Operating Budget

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Board of Trustees - General Board of Trustees 2014/2015 Operating Budget			
Category	2013/14 Approved	2014/15 Proposed	Variance
Total Permanent Salaries & Benefits	\$ 657,227	\$ 651,603	\$ (5,624)
			\$ -
Total Temporary Salaries & Benefits	\$ 2,500	\$ 2,500	\$ -
			\$ -
Membership Dues and Fees			\$ -
MB Dues and Fees	\$ 206,000	\$ 244,000	\$ 38,000
PD Staff/Dec Training Fees	\$ 2,000	\$ 2,000	\$ -
Total Membership Dues and Fees	\$ 208,000	\$ 246,000	\$ 38,000
			\$ -
Total Equipment & Facility Rental	\$ 1,500	\$ 1,500	\$ -
			\$ -
Professional & Technical			\$ -
General	\$ 100,000	\$ 56,500	\$ (43,500)
Contracted Out Services	\$ 20,000	\$ 20,000	\$ -
Messenger Fees	\$ 1,000	\$ 1,000	\$ -
Legal Fees	\$ 40,000	\$ -	\$ (40,000)
Audit Fees	\$ 130,000	\$ 142,500	\$ 12,500
Advertising	\$ 10,000	\$ 10,000	\$ -
Elections	\$ 321,000	\$ 321,000	\$ -
Total Professional & Technical	\$ 622,000	\$ 551,000	\$ (71,000)
			\$ -
Total Telephone	\$ 1,000	\$ 1,000	\$ -
			\$ -
Travel & Subsistence Business			\$ -
Trustee PD & Travel	\$ 28,000	\$ 33,000	\$ 5,000
Staff travel	\$ 1,000	\$ 1,000	\$ -
Total Travel & Subsistence Business	\$ 29,000	\$ 34,000	\$ 5,000
			\$ -
Supplies			\$ -
General	\$ 6,500	\$ 6,500	\$ -
Café Food	\$ 5,000	\$ 5,000	\$ -
Printing & Binding	\$ 7,000	\$ 7,000	\$ -
Textbooks & Materials	\$ 1,500	\$ 1,500	\$ -
Total Supplies	\$ 20,000	\$ 20,000	\$ -
			\$ -
Contribution	\$ 7,800	\$ 7,800	\$ -
			\$ -
Total Expense Budget	\$ 1,549,027	\$ 1,515,403	\$ (33,624)

report to Board of Trustees

Correspondence

Date	April 15, 2014
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 April 3, 2014 to Board Chair, Sheila Taylor, from The Honourable Bal Gosal, Minister of State (Sport) regarding the Board's request for matching federal government funds to support the construction of the National Sport School.
- Letter dated March 24, 2014 to Board Chair, Sheila Taylor, from The Honourable Jeff Johnson, Minister of Education, and The Honourable Ric McIver, Minister of Infrastructure, regarding approval of capital projects for the Calgary Board of Education.

Attachment: Relevant Correspondence



Minister of State (Sport)



Ministre d'État (Sports)

Ottawa, Canada K1A 0M5

Ms. Sheila Taylor
Chair
Board of Trustees
Calgary Board of Education
1221 8 Street S.W.
Calgary, Alberta
T2R 0L4

APR 03 2014

Dear Ms. Taylor:

Thank you for your letter of March 5, 2014, requesting matching federal government funds to support the construction of a new facility at Canada Olympic Park in Calgary to house the National Sport School (NSS). I appreciate you taking the time to inform me of this initiative.

While I recognize the valuable contributions that the NSS has made to Canada's national team programs and commend its support of Canada's high performance athletes, Sport Canada's mandate does not include any provisions to assist individuals, groups or municipalities with their capital undertakings, including the construction of sport and recreational facilities. Sport Canada funding, as it relates to facilities, is restricted to projects where the Canada Games and major international multisport games, such as the Olympic and Paralympic Games, will be hosted.

Since infrastructure matters at the federal level fall under the purview of Infrastructure Canada, I have taken the liberty of forwarding a copy of our correspondence to the Honourable Denis Lebel, Minister of Infrastructure, Communities and Intergovernmental Affairs and Minister of the Economic Development Agency of Canada for the Regions of Quebec, for his consideration.

Please accept my best wishes.

Sincerely,

The Honourable Bal Gosal, P.C., M.P.

c.c.: The Honourable Tony Clement, P.C., M.P.
The Honourable Joe Oliver, P.C., M.P.
The Honourable Denis Lebel, P.C., M.P.
The Honourable Kevin Sorenson, P.C., M.P.
Mr. Rob Anders, M.P.

Canada



ALBERTA
EDUCATION

Office of the Minister
MLA, Athabasca-Sturgeon-Redwater

AR83802

MAR 24 2014

Mrs. Sheila Taylor
Board Chair
Calgary Board of Education
1221 - 8 Street SW
Calgary, AB T2R 0L4

Dear Mrs. Taylor:

We are pleased to advise you that as part of the recent announcement of school capital projects, approval has been granted for the following projects in Calgary:

- construction of an elementary school in Auburn Bay;
- construction of an elementary school in Panorama Hills;
- construction of an elementary school in Tuscany;
- construction of a middle school in Evergreen;
- construction of a middle school in McKenzie Towne; and
- construction of a middle school in New Brighton - Copperfield.

Honourable Dave Rodney, MLA for Calgary-Lougheed; Honourable Teresa Woo-Paw, MLA for Calgary-Northern Hills; Honourable Rick Fraser, MLA for Calgary-South East; and Honourable Sandra Jansen, MLA for Calgary-North West, have been strong supporters of these projects and have worked actively on behalf of your school jurisdiction.

Further information will be provided to your superintendent in the near future. A meeting will also be held with representatives of your jurisdiction and the ministries of Education and Infrastructure to discuss project scope, any partnerships that have been identified and your involvement in the process.

We are pleased to advise that for all of the newly announced projects, Infrastructure will co-ordinate the ordering and installation of site signage and will oversee sign unveiling, sod turning and any other events during the development of the project. After a project is completed, your school board will be responsible to co-ordinate and undertake official opening ceremonies in its usual manner.

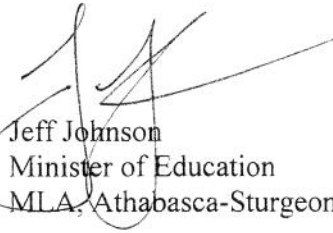
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Mrs. Sheila Taylor
Page Two

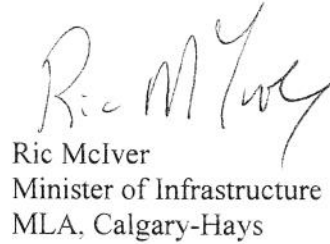
Should your jurisdiction staff have any questions prior to this meeting, please have them contact Avi Habinski, Director, Capital Planning South, at avi.habinski@gov.ab.ca or at 780-427-2272 (dial 310-0000 first for toll-free access).

Investment in school infrastructure remains a high priority for the Government of Alberta, and this project advances our promise to invest in Alberta's families and communities as part of our Building Alberta Plan. We are pleased to approve these projects for the benefit of Calgary students.

Sincerely,



Jeff Johnson
Minister of Education
MLA, Athabasca-Sturgeon-Redwater



Ric McIver
Minister of Infrastructure
MLA, Calgary-Hays

cc: Honourable Dave Rodney
MLA, Calgary-Lougheed

Honourable Teresa Woo-Paw
MLA, Calgary-Northern Hills

Honourable Rick Fraser
MLA, Calgary-South East

Honourable Sandra Jansen
MLA, Calgary-North West

Naomi Johnson
Superintendent of Schools
Calgary Board of Education

report to
Board of Trustees

EducationMatters Financial Statements December 31, 2013

Date	April 15, 2014
Meeting Type	Regular Meeting, Public Agenda
To	Board of Trustees
From	Janice R. Barkway Office of the Corporate Secretary
Purpose	Information
Originator	Monica Bryan, Director, Finance & Administration, 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 as 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.

JANICE R. BARKWAY
OFFICE OF THE CORPORATE SECRETARY

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





Financial Statements
December 31, 2013

Independent Auditors' Report

To the Board of Governors
EducationMatters, Calgary's Public Education Trust

We have audited the accompanying financial statements of EducationMatters, Calgary's Public Education Trust, which comprise the statement of financial position as at December 31, 2013, and the statements of operations, changes in fund balances and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of EducationMatters, Calgary's Public Education Trust as at December 31, 2013, and the results of its operations, changes in fund balances and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Collins Barron Calgary LLP

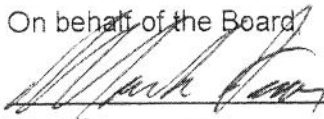
CHARTERED ACCOUNTANTS


Calgary, Canada
March 26, 2014

EducationMatters, Calgary's Public Education Trust
Statement of Financial Position
December 31, 2013

	2013	2012
Assets		
Current assets		
Cash and cash equivalents (notes 3 and 6)	\$ 1,977,556	\$ 1,895,793
Goods and Services Tax recoverable	548	1,632
Prepaid expenses	<u>5,000</u>	<u>5,000</u>
	1,983,104	1,902,425
Investments (notes 4 and 6)	2,996,467	2,103,142
Property and equipment (note 5)	<u>2,735</u>	<u>6,308</u>
	<u>\$ 4,982,306</u>	<u>\$ 4,011,875</u>
Liabilities		
Current liabilities		
Accounts payable and accrued liabilities	\$ 21,331	\$ 86,539
Deferred operating contributions (note 7)	<u>440,000</u>	<u>125,000</u>
	<u>461,331</u>	<u>211,539</u>
Funds		
Operating funds (including investment in capital assets)	614,842	532,149
Flow-through funds	844,975	934,683
Endowment funds (note 6)	<u>3,061,158</u>	<u>2,333,504</u>
	<u>4,520,975</u>	<u>3,800,336</u>
	<u>\$ 4,982,306</u>	<u>\$ 4,011,875</u>
Commitments (note 8)		

On behalf of the Board

 _____, Governor

 _____, Governor

EducationMatters, Calgary's Public Education Trust

Statement of Operations

Year Ended December 31, 2013

	2013				2012
	Operating Funds	Flow-Through Funds	Endowment Funds	Total	
Revenue					
Contributions (note 7)	\$ 763,075	\$ 858,608	\$ 342,602	\$ 1,964,285	\$ 2,778,555
Gains on investments	2,406	-	449,004	451,410	147,463
Interest, dividends and fee revenue	<u>50,628</u>	<u>-</u>	<u>55,076</u>	<u>105,704</u>	<u>113,102</u>
	<u>816,109</u>	<u>858,608</u>	<u>846,682</u>	<u>2,521,399</u>	<u>3,039,120</u>
Expenditures					
Grants (notes 7 and 10)	-	952,192	81,667	1,033,859	1,698,415
Salaries and benefits (note 10)	531,513	-	-	531,513	526,596
Communications	3,177	-	-	3,177	12,045
Fund expenses	-	-	36,045	36,045	30,716
Fund development (note 10)	20,878	-	-	20,878	16,771
Office	34,174	-	-	34,174	45,541
Professional fees	52,972	939	1,316	55,227	52,424
Special events (note 10)	3,952	-	-	3,952	33,658
Computer applications & support	35,964	-	-	35,964	32,156
Rent	42,398	-	-	42,398	48,496
Amortization (note 10)	<u>3,573</u>	<u>-</u>	<u>-</u>	<u>3,573</u>	<u>3,216</u>
	<u>728,601</u>	<u>953,131</u>	<u>119,028</u>	<u>1,800,760</u>	<u>2,500,034</u>
Excess (deficiency) of revenue over expenditures	<u>\$ 87,508</u>	<u>\$ (94,523)</u>	<u>\$ 727,654</u>	<u>\$ 720,639</u>	<u>\$ 539,086</u>

EducationMatters, Calgary's Public Education Trust
Statement of Changes in Fund Balances
Year Ended December 31, 2013

	Operating Funds	Flow- Through Funds	Endowment Funds	Total
Fund balances, December 31, 2011	\$ 448,226	\$ 698,310	\$ 2,114,714	\$ 3,261,250
Excess of revenue over expenditures	153,039	172,774	213,273	539,086
Interfund transfers	<u>(69,116)</u>	<u>63,599</u>	<u>5,517</u>	<u>-</u>
Fund balances, December 31, 2012	532,149	934,683	2,333,504	3,800,336
Excess (deficiency) of revenue over expenditures	87,508	(94,523)	727,654	720,639
Interfund transfers	<u>(4,815)</u>	<u>4,815</u>	<u>-</u>	<u>-</u>
Fund balances, December 31, 2013	<u>\$ 614,842</u>	<u>\$ 844,975</u>	<u>\$ 3,061,158</u>	<u>\$ 4,520,975</u>

EducationMatters, Calgary's Public Education Trust
Statement of Cash Flows
Year Ended December 31, 2013

	2013	2012
Cash provided by (used in):		
Operating activities		
Excess of revenue over expenditures	\$ 720,639	\$ 539,086
Add (deduct) items not affecting cash		
Amortization	3,573	3,216
Unrealized loss (gain) on investments	<u>650</u>	<u>(119,571)</u>
	<u>724,862</u>	<u>422,731</u>
Changes in non-cash working capital		
Goods and Services Tax recoverable	1,084	1,616
Prepaid expenses	-	(5,000)
Accounts payable and accrued liabilities	(65,208)	48,059
Deferred operating contribution	<u>315,000</u>	<u>-</u>
	<u>250,876</u>	<u>44,675</u>
	<u>975,738</u>	<u>467,406</u>
Investing activities		
Purchase of equipment	-	(3,565)
Purchase of investments, net	<u>(893,975)</u>	<u>(279,204)</u>
	<u>(893,975)</u>	<u>(282,769)</u>
Cash inflow	81,763	184,637
Cash and cash equivalents, beginning of year	<u>1,895,793</u>	<u>1,711,156</u>
Cash and cash equivalents, end of year	<u>\$ 1,977,556</u>	<u>\$ 1,895,793</u>
Cash and cash equivalents is comprised of:		
Cash	\$ 164,470	\$ 161,727
Term deposits (note 3)	<u>1,813,086</u>	<u>1,734,066</u>
	<u>\$ 1,977,556</u>	<u>\$ 1,895,793</u>

EducationMatters, Calgary's Public Education Trust
Notes to Financial Statements
December 31, 2013

1. Nature of Trust

EducationMatters, Calgary's Public Education Trust, (the "Trust") was formed by way of a trust indenture on January 20, 2003. The Trust is a registered charity and a public trust under the *Income Tax Act* (Canada) and, accordingly, is exempt from income taxes and can issue donation receipts for income tax purposes. The Trust's mandate is to promote citizen engagement with and inspire passion for public education and to mobilize resources for programs that enhance public education.

The Board of Trustees of the Calgary Board of Education (the "CBE Board") appoints all Trust governors. At least two, but not more than 50%, of the Trust governors must be members of the CBE Board.

2. Significant accounting policies

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

(a) Revenue

The Trust receives contributions in the form of donations to specified funds, operating grants and event funding.

The Trust recognizes contributions when the amounts can be reasonably estimated and collection is assured.

The Trust follows the deferral method of accounting for restricted contributions related to general operations of the Trust. These contributions are recognized as revenue in the operating fund in the period in which the related expenses are incurred.

The Trust recognizes interest, dividends and fee revenue when the amounts are earned.

(b) Trust funds

The Trust holds operating, flow-through and endowment funds. The Trust follows the deferral accounting method for the operating fund and the restricted fund accounting method for the flow-through and endowment funds.

The Trust restricts endowment fund grants in any fiscal period to a maximum of 4.5% of the market value of the endowment at the end of the prior fiscal year.

Operating funds

Operating fund contributions received that relate to a subsequent period are shown as deferred operating contributions on the statement of financial position.

EducationMatters, Calgary's Public Education Trust

Notes to Financial Statements

December 31, 2013

Flow-through funds

Flow-through funds are spent during the year in which they are received or the year following to support a wide range of programs and projects.

Endowment Funds

Endowment funds are created by donors to provide long-term support for discretionary spending, general fields of interest or designated specific programs or projects.

(c) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and short-term investments with a maturity date of three months or less.

(d) Property and equipment

The Trust capitalizes administrative assets, consisting of computer equipment and office equipment, at cost and amortizes them over their estimated useful lives of five years on a straight-line basis.

Property and equipment is evaluated for impairment when events or circumstances indicate its carrying value may not be recoverable. Any impairment is measured by comparing the carrying value of the assets to the fair value, based on the present value of future cash flows expected to be generated from the assets.

(e) Measurement uncertainty

The valuation of property and equipment is based on management's best estimates of the future recoverability of these assets and the determination of costs subject to classification as property and equipment. The amounts recorded for amortization of the property and equipment are based on management's best estimates of the remaining useful lives and period of future benefit of the related assets.

The valuation of accrued liabilities is based on management's best estimates of expenses incurred during the year that will be payable in future periods.

By their nature, these estimates are subject to measurement uncertainty and the effect on the financial statements of changes in such estimates in future periods could be significant.

EducationMatters, Calgary's Public Education Trust

Notes to Financial Statements

December 31, 2013

(f) Financial instruments

The Trust initially measures its financial assets and liabilities at fair value, except for certain non-arm's length transactions that are measured at the exchange amount.

The Trust subsequently measures all its financial assets and financial liabilities at amortized cost, except for investments in pooled investment funds that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in excess (deficiency) of revenue over expenditures.

Financial assets measured at amortized cost include cash and cash equivalents. The Trust's financial assets measured at fair value include the pooled investment funds.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

Financial assets measured at cost or amortized cost are tested for impairment, at the end of each year, to determine whether there are indicators that the asset may be impaired. The amount of the write-down, if any, is recognized in excess (deficiency) of revenue over expenditures. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account. The reversal may be recorded provided it is no greater than the amount that had been previously reported as a reduction in the asset and it does not exceed original cost. The amount of the reversal is recognized in excess (deficiency) of revenue over expenditures.

The Trust recognizes its transaction costs in excess (deficiency) of revenue over expenditures in the period incurred for its equity investments and for all other financial assets and liabilities that are subsequently measured at fair value. Financial instruments that are subsequently measured at cost or amortized cost are adjusted by the transaction costs and financing fees that are directly attributable to their origination, issuance or assumption.

(g) Expenditures

Administrative expenses are charged to endowment funds in accordance with donor agreements. Interest income earned on flow-through funds is allocated to the operating fund in lieu of an administration fee. Expenses incurred for a specific fund are charged to that fund.

(h) Donated services

Donated services are not recognized in the financial statements as there is no objective basis available to measure the value of such services.

EducationMatters, Calgary's Public Education Trust

Notes to Financial Statements

December 31, 2013

3. Cash and cash equivalents

Cash and cash equivalents include short-term investments of \$1,813,086 (2012 - \$1,734,066) consisting entirely of investments in Canadian treasury bills with maturity dates of 90 days or less. Short-term investments yield an average interest rate of 0.87% (2012 - 0.98%).

4. Investments

Investments include pooled investment funds that have a market-based unit value. Investments are comprised of \$2,996,467 (2012 - \$2,103,142) in pooled investment funds measured at fair value. The Trust's policy is to liquidate gifted shares on the same day as they are received. There were no gifted shares held at December 31, 2013.

5. Property and equipment

	Cost	Accumulated Amortization	Net Book Value	
			2013	2012
Computer equipment	\$ 14,300	\$ 14,061	\$ 239	\$ 3,099
Office equipment	<u>3,566</u>	<u>1,070</u>	<u>2,496</u>	<u>3,209</u>
	<u>\$ 17,866</u>	<u>\$ 15,131</u>	<u>\$ 2,735</u>	<u>\$ 6,308</u>

6. Endowment funds

Endowment funds are invested to provide long-term support, and are comprised of the following:

	2013	2012
Cash and cash equivalents	\$ 66,007	\$ 230,362
Investments	<u>2,996,467</u>	<u>2,103,142</u>
	<u>\$ 3,062,474</u>	<u>\$ 2,333,504</u>

EducationMatters, Calgary's Public Education Trust

Notes to Financial Statements

December 31, 2013

7. Related party transactions

The Trust is economically dependent on contributions from the Calgary Board of Education ("CBE") and is committed to provide services to CBE in fund development, grants and student awards. During the year, the Trust received \$720,000 (2012 - \$750,000) from the CBE. \$125,000 of the funding for 2013 was received in October 2012, \$375,000 was received in January 2013 and a payment of \$660,000 was received in September 2013. \$440,000 of the contributions received was deferred to 2014, in accordance with spending of the funds over a twelve-month period and this amount is included in deferred operating contributions on the statement of financial position. The Trust rented office space and purchased services of \$42,397 (2012 - \$48,496) and \$6,726 (2012 - \$6,424), respectively, from the CBE. These transactions were recorded at the amounts established and agreed to by the parties.

Grants awarded to CBE schools by the Trust are distributed to recipients by way of the CBE. In 2013, this amount was \$788,208 (2012 - \$1,413,167), of which \$827 (2012 - \$69,612) is included in accounts payable and accrued liabilities.

8. Commitments

The Trust's office lease with the CBE was renewed in November 2013 for an additional one-year term to August 31, 2014 and requires monthly rental payments of \$3,249.

9. Financial instruments

The Trust is exposed to the following significant financial risks:

(a) Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The financial instrument that potentially subjects the Trust to significant concentration of credit risk consists primarily of cash and cash equivalents. The Trust mitigates its exposure to credit loss by placing its cash and cash equivalents with major financial institutions.

(b) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. The Trust's investments in pooled investment funds expose the company to price risks as equity investments are subject to price changes in the open market.

EducationMatters, Calgary's Public Education Trust
Notes to Financial Statements
December 31, 2013

10. Additional information on fund development

(a) Expenses incurred to raise funds

	2013	2012
Fundraising event	\$ -	\$ 33,658
Fund development expenses	20,878	16,771
Fund development salaries and benefits	<u>159,423</u>	<u>138,399</u>
	<u>\$ 180,301</u>	<u>\$ 188,828</u>

(b) Funds raised during 2013 were \$1,206,025 (2012 - \$1,970,696).

(c) Summary of disbursements

	2013	2012
Grants	\$ 788,208	\$ 1,450,288
Scholarships	<u>245,651</u>	<u>248,127</u>
	<u>\$ 1,033,859</u>	<u>\$ 1,698,415</u>

There was one disbursement greater than 10% of the funds raised in 2013, to support the CBE Energy Literacy in Action program to enable students and teachers to be energy literate citizens and stewards of Canada's natural resources. During the year, \$140,524 (2012 - \$239,960) was granted for this program.

(d) Allocation of total expenditures and disbursements

Total expenditures and disbursements after allocation of salaries and benefits to the cost centres consist of the following:

	2013	2012
Grant disbursements	\$ 1,033,859	\$ 1,698,415
Communication expenses	3,177	50,430
Fund development expenses, excluding events	180,301	155,170
Events	-	33,658
Program expenses	579,850	559,145
Amortization expense	<u>3,573</u>	<u>3,216</u>
	<u>\$ 1,800,760</u>	<u>\$ 2,500,034</u>

Salary and benefit costs are incurred to operate the Trust and its programs in a cost-effective manner while maximizing all opportunities to further the Trust's mission. The Trust allocates salary and benefits based on the actual time spent in each cost centre by each staff person.

**report to
Board of Trustees**

Chief Superintendent's Update

Date	April 15, 2014
Meeting Type	Regular Meeting, Public Agenda
To	Board of Trustees
From	David Stevenson, Chief Superintendent of Schools
Purpose	Information
Governance Policy Reference	Operational Expectations OE-8: Communication With and Support for the Board

1 | Recommendation

It is recommended:

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

2 | Issue

As the Board of Trustees' chief executive officer, the Chief Superintendent is accountable for meeting the expectations set by the Board. These expectations are stated in Results and Operational Expectations policies.

OE-8: Communication With and Support for the Board requires "the Board is supported in its work and is fully and adequately informed about matters relating to Board work and significant organizational concern." With other reports submitted to the Board of Trustees, this update meets the requirement of OE-8 for the provision of information in a timely, simple and concise form.



3 | Timely Information

Alternative Program Proposal Update

An alternative program proposal was received on December 6, 2013 called ReThink School, a special education program for students identified with learning disabilities. This proposal was carefully considered under the guidelines established by Alberta Education, within the *School Act* and those processes established by the Calgary Board of Education.

Administration has decided not to proceed with the establishment of ReThink School as an alternative program. This decision was reached for several reasons including the determination that the proposed program does not meet the definition of an alternative program provided in the *School Act* and is a duplication of programming currently offered to students within the Calgary Board of Education. This decision has been communicated in writing to the applicants.

Administrative Regulations

Administrative Regulation 6002 Student Health Services has been revised. The changes to this AR include the incorporation of specific health concerns into a protocol, practices and guidelines for all significant health concerns. This AR clearly outlines the responsibilities of schools, parents, and students as well as the guidelines for supervising the administration of medication during school activities. Accompanying forms have been updated and a companion resource has been developed. Administrative Regulation 6003 Severe Allergies has been deleted as the content has been incorporated into AR 6002.



DAVID STEVENSTON
CHIEF SUPERINTENDENT OF SCHOOLS

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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.

report to Board of Trustees

Locally Developed Courses

Date	April 15, 2014
Meeting Type	Regular Meeting, Public Agenda
To	Board of Trustees
From	David Stevenson, Chief Superintendent of Schools
Purpose	Decision
Originator	Dennis Parsons, Superintendent Learning Services
Governance Reference	Policy Locally Developed Courses R-2: Academic Success OE-11: Instructional Program
Resource Person(s)	Dianne Roulson, Director, Learning Services

1 | Recommendation

It is recommended:

1. THAT the Board of Trustees approves the following, **newly acquired** for the Calgary Board of Education, senior high locally developed courses and resources, as listed in the course outline submitted to Alberta Education, for use in Calgary Board of Education schools for **September 1, 2014:**

From Pembina Hills Regional Division No. 7:

Abnormal Psychology

Level: 35 Credits: 3 Expires: August 31, 2018

From St. Albert Public School District No 5565:

Calculus (AP)

Level: 35 Credits: 3 Expires: August 31, 2016



Alberta Education is currently reviewing these courses for significant overlap and adherence to Alberta Education Policy 1.2.1 – Locally Developed Course. Trustee approval of the above locally developed course is requested, provisional on confirmation of a successful review by Alberta Education.

2. THAT the Board of Trustees approves the following **re-acquired** Calgary Board of Education senior high locally developed courses and the resources, as listed in the course outline, submitted to Alberta Education, for use in Calgary Board of Education schools from **September 1, 2014 to August 31, 2018**:

From Edmonton Public School District No. 7:

American Sign Language and Deaf Culture 15-3Y

Level: 15, 25, 35 Credits: 5

Drawing (Advanced Techniques)

Level: 15, 25, 35 Credits: 5

Forensic Science Studies

Level: 25, 35 Credits: 3

From Calgary Roman Catholic Separate School District No. 1:

Learning Strategies

Level: 15, 25, 35 Credits: 3 and 5

Alberta Education is currently reviewing these courses for significant overlap and adherence to Alberta Education Policy 1.2.1 – Locally Developed Course. Trustee approval of the above locally developed course is requested, provisional on confirmation of a successful review by Alberta Education.

3. THAT the Board of Trustees approves the following **re-newed** Calgary Board of Education **senior** high locally developed courses and the resources, submitted to Alberta Education, as listed in the course outline for use in Calgary Board of Education schools from **September 1, 2014 to August 31, 2018**

Arabic Language and Culture 3Y

Level: 15, 25, 35 Credits: 5

Astronomy

Level: 15 Credits: 3

Drill & Parade

Level: 15, 25, 35 Credits: 3; 35-5

ESL Introduction to Canadian Studies

Level: 15, 25 Credits: 3



Intercultural Studies

Level: 35

Credits: 3

Pre-Engineering

Level: 15, 25, 35

Credits: 5

Professional Development in the Arts

Level: 35

Credits: 5

Sculpting (Advanced Techniques)

Level: 15, 25, 35

Credits: 5

Technical Theatre

Level: 15, 25, 35

Credits: 3, 5

Alberta Education is currently reviewing these courses for significant overlap and adherence to Alberta Education Policy 1.2.1 – Locally Developed Course. Trustee approval of the above locally developed course is requested, provisional on confirmation of a successful review by Alberta Education.

4. THAT the Board of Trustees approves the following **re-newed** Calgary Board of Education **junior** high locally developed courses and the resources, as listed in the course outline for use in Calgary Board of Education schools from **September 1, 2014 to August 31, 2018:**

Accelerated English

Grade: 7, 8, 9

American Sign Language and Deaf Culture - Introduction

Grade: 7, 8, 9

American Sign Language and Deaf Culture – 9Y

Grade: 4, 5, 6, 7, 8, 9

Basic School Yard Astronomy

Grade: 7, 8, 9

Creative Problem Solving

Grade: 7, 8, 9

ESL Introduction to Science

Grade: 7, 8, 9

ESL Introduction to Social Studies

Grade: 7, 8, 9

Guitar

Grade: 7, 8, 9

Performing Arts

Grade: 8, 9



2 | Issue

Alberta Education Policy 1.2.1 – *Locally Developed/Acquired and Authorized Junior and Senior High Complementary Courses* (4) requires that, “Approval of a locally developed/acquired and authorized course (junior and/or senior high) shall be by Board motion and shall be for a maximum duration of three years.”

3 | Analysis

In November 2013, Principals requested the Locally Developed Courses for use within the Calgary Board of Education schools. Courses were then reviewed and resources obtained to meet the current needs of our students and the requirements of Alberta Education Policy 1.2.1.

We are now seeking board approval to renew existing courses and approve new courses as listed in the recommendation section of this report.

New Senior High Courses:

Abnormal Psychology

Abnormal Psychology allows students who are interested in the field of psychology, to build upon the foundations built in Personal or General Psychology 20. They will acquire the knowledge of the major concepts in abnormal psychology as well as assessment, prevention and treatment of major psychological disorders.

Abnormal Psychology and Forensics 35 for 5 credits is a student interest. Many of the young people we work with have suffered significant issues in their lives, abandonment, abuse, addictions etc. It is their need and desire to understand what has happened to them in their lives. Both of these courses offer a very relevant and personal experience for those students who wish to take them.

Calculus (AP)

Alberta Education has advised that Mathematics (AP) acquired from Red Deer Catholic Regional Schools had significant overlap with existing provincial curriculum. CBE high schools using Mathematics (AP) indicated they would want to continue to offer Advance Placement courses. St. Albert Public School's Calculus (AP) was reviewed and deemed a suitable replacement for use in CBE high schools. The course outline was requested and approved for use from St. Albert Public School District. Alberta Education has reviewed for possible overlap with existing provincial authorized curriculum.



4 | Implementation Consequences

Calgary Board of Education Operational Expectations OE-11: Instructional Program states,

“The Chief Superintendent shall maintain a program of instruction that offers challenging and relevant opportunities for all students to achieve at levels defined in the Board’s Results policies.

10.6 Is inclusive of new and innovative programs to meet students’ interests and passions and accommodates different learning styles and needs.

10.7 Is regularly evaluated and modified as necessary to assure its continuing effectiveness.”

Alberta Education Policy 1.2.1 – *Locally Developed/Acquired and Authorized Junior and Senior High Complementary Courses* states,

“Alberta Learning supports the local development and authorization of junior high school and senior high school complementary courses, which do not duplicate provincially authorized courses, to further develop and cultivate the unique interests and abilities of students, to foster educational improvement and excellence through innovation at the local level to meet the unique needs of a local community.”

Alberta Education Policy 1.2.1 further states,

“...in the interest of increasing local flexibility to meet the needs of students, local school authorities will authorize senior high locally developed/acquired and authorized courses and provide Alberta Learning with information regarding these authorizations.”

Alberta Education requires a copy of the Board of Trustee motion showing specific information about the Board authorization of senior high locally developed courses. In order to meet provincial requirements, the motion must be available upon request from Alberta Education on or before May 31 of a given year for course implementation in the first semester of the next school year.

Locally developed courses (LDC) are approved and authorized for a maximum period of three years. When a course is expiring, it must be reviewed in the context of local student need and a decision made by the originating district about whether to go forward with the renewal process.

All locally developed and acquired courses are approved by the Director responsible for Locally Developed Courses and the Superintendent, Learning Services.

The intention of the Calgary Board of Education process is to facilitate seamless access for students by authorizing new acquired courses for September 1, 2014. Notice of authorization of the recommendations in this report will be provided to Alberta Education's Curriculum Branch and appropriate Calgary Board of Education staff. Copies of the new course outlines will be made available to all schools through the web site in the Portal – "*staff insite*".

5 | Conclusion

Board of Trustee's approval of the listed locally developed acquired courses will ensure that the Calgary Board of Education is compliant with Alberta Education Policy 1.2.1. Approval of the renewed courses will enable the Calgary Board of Education to be innovative and responsive in personalizing learning to address the individual needs of our students.

Notice of approval of the recommendations in this report will be provided to the appropriate Alberta Education and Calgary Board of Education staff. Copies of the new course outlines will be made available to all junior and senior high schools through the Calgary Board of Education web page.



DAVID STEVENSON
CHIEF SUPERINTENDENT OF SCHOOLS

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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.



report to Board of Trustees

Second Quarter Budget Variance Report for the 2013-14 Operating and Capital Budgets

Date	April 15, 2014
Meeting Type	Regular Meeting, Public Agenda
To	Board of Trustees
From	David Stevenson Chief Superintendent of Schools
Purpose	Information
Originator	Brad Grundy Superintendent, Chief Financial Officer and Corporate Treasurer
Governance Policy Reference	Operational Expectations OE-5: Financial Planning OE-6: Financial Administration
Resource Persons	Donna Rogers, Manager, Corporate Planning and Reporting Ping Zhao, Lead, External Reporting

1 | Recommendations

It is recommended:

- THAT the Board of Trustees receives the 2013-14 second quarter operating budget variance analysis (Attachment I) for information and record.
- THAT the Board of Trustees receives the amended planned 2013-14 use of operating reserves and designated funds (Attachment II) for a total of \$13.5 million.
- THAT the Board of Trustees receives the 2013-14 second quarter capital budget variance reports (Attachments III and IV) for information and record.



2 | Issue

Operational Expectations 6 – Financial Administration requires that quarterly variance reports are prepared and provide explanations for variances in excess of 1 per cent. This report serves as the second quarter report for the 2013-14 fiscal year.

3 | Background

Quarterly and annual reports are presented to the Board of Trustees to provide updates on the status of the results of operations. These results are compared to the approved Operating Budget to meet the Operational Expectations 5: Financial Planning and Operational Expectations 6: Financial Administration.

Included in this report is the second quarter operating budget variance analysis in Attachment I and capital budget variance analysis in Attachment III and Attachment IV.

4 | Analysis

The first quarter variance reports primarily reports the budget impacts of changes in student enrolment from what was estimated during the budget preparation in the previous spring.

This second quarter variance report further refines those variances based on current year spending trends.

Attachment I summarizes the forecasted changes to the budgeted revenues and expenses, reserve transfers and capital transactions.

REVENUE

- An increase in Alberta Education revenue of \$13.0 million. This is comprised of:
 - \$9.0 million increase in Government of Alberta due to enrolment growth and a change in the formula for CEU (credit enrolment units) funding.
 - \$0.6 million increase of capital allocations revenue due to higher amounts capitalized in 2012-13 for provincially supported assets than what was estimated in the approved budget.

- \$3.4 million for project revenues that were deferred at August 31, 2013 and will be recognized in 2013-14 in relation to expended project costs.
- An increase in fees revenue of \$0.5 million is due to a further refinement of anticipated transportation fees collections.
- An increase in other sales and services and other revenue of \$0.5 million and \$0.3 million respectively for projects that were not complete at August 31, 2013. Those amounts were deferred at August 31, 2013 and will be recognized in 2013-14 in relation to expended project costs.

EXPENSES BY PROGRAM

- An increase of \$5.0 million in Instruction expenses. This is comprised of:
 - additional funding deployed to schools through the RAM process resulting in changes to staffing and supplies;
 - recognition of unbudgeted costs for long term projects where completion was delayed from 2012-13;
 - \$4.2 million decrease of technology replacement costs that were budgeted as an operating expense but will be recorded as a capital asset acquisition following new accounting treatment; and,
 - \$2.9 million decrease in Service Unit spending related to the Instruction block.
- An increase of \$3.5 million for plant, operations and maintenance. This is comprised of:
 - higher amortization costs due to higher capitalized amounts in 2012-13;
 - recognition of unbudgeted costs for long term projects where completion was delayed from 2012-13; and,
 - \$1.3 million increase to insurance premiums plus \$0.5 million increased utility expenses due to higher consumption than anticipated.
- A decrease of \$0.2 million in transportation expenses due to a revised projection of the number of students that will apply for Calgary Transit rebates.
- In addition to reductions in schools, primarily High Schools, all Service Units were required to reduce expenditures that are defined as 'Administration'. Those administrative reductions were expected to have an impact on certain CBE processes and programs as set out in the budget report. In implementing the proposed reductions it was determined that certain of the reductions within the administration expenditure block would have impacts that would be contrary to our values and would have an impact on

student success. As a result, other reductions of an equivalent scope were implemented to preserve those critical functions. The equivalent reductions were in the instruction block. These were difficult choices as they were between need and need rather than need and want. CBE Administration believes the choice, although difficult, had the least impact on student success.

The above results in a projected expense increase of \$2.9 million coded to the Administration block. This increase is fully offset by a projected decrease in the Instruction block.

EXPENSES BY OBJECT

- An increase of \$5.8 million for certificated salaries, wages and benefits due to a higher amount allocated through the RAM related to increased enrolment.
- An increase of \$3.0 million for services, contracts and supplies expense. This is due to higher amounts allocated through the RAM related to increased enrolment and recognition of unbudgeted costs for long term projects where completion was delayed from 2012-13 net of:
 - \$4.2 million decrease of technology replacement costs, as described above.
 - \$1.3 million increase to insurance premiums
 - \$0.5 million increased utility expenses
- \$1.4 million higher amortization costs due to higher capitalized amounts in 2013-14.
- A \$1.0 million increase in all other expenses. This is related to a revised estimate of unpaid and waived transportation fees.

OPERATING DEFICIENCY

The forecasted deficit is \$12.2 million which is \$3.1 million lower than in the approved budget. This is due to forecasted expenditures having increased by the same amount as revenues with the following exceptions:

- \$0.9 million increase in amortization for board-funded capital assets. This is a non-cash expense item and therefore does not require reserve or other funding to balance;
- \$0.9 million for projects in progress at the end of 2012-13, which will be funded by designated funds as approved by the Board on November 5, 2013. This is the amount by which the forecasted use of reserves has increased (Attachment II);

- \$4.2 million technology replacement costs that were budgeted as operating expenses but will be recorded as capital expenditures following new accounting treatment; and,
- \$0.7 million savings from budgeted Transportation services (both an increase in fee revenues and a reduction in expenses).

CAPITAL ACTIVITIES

Capital assets acquired has increased by \$11.1 million, which is comprised of the following

- \$4.7 million carried forward from 2012-13 to fund projects budgeted in 2012-13 that were not complete by August 31, 2013;
- \$2.2 million increase due to increased scope in relation to Budget, Forecasting and Reporting System implementation and increased cost from initial project forecasts relating to disk encryption; and
- \$4.2 million technology replacement costs that are recorded as capital assets following new accounting treatment.

Amortization for board-funded assets has increased by \$0.9 million as noted above.

Further details on the second quarter variance analysis for capital spending are included in Attachments III and IV.

The entire funding increase from Alberta Education has been directed to resource school activities and will be spent on staffing or supplies. The following table provides additional information as to the planned spending between schools and service units.

Service Units & Schools 2013-14 2 nd Quarter Forecasted Expenses													
	Schools ⁶	Office of the Chief Supt ¹	Legal Services	Communications	Learning Innovation	Learning Services ²	Human Resource ¹	Finance & Supply Chain Serv	Facilities & Environ Serv	Board of Trustees' Office	Total Forecast Q2 2013-14	Total Approved 2013-14	Variance Favorable (Unfavorable)
FTES													
Superintendents	-	2	1	1	1	1	1	1	1	-	9	9	-
Staff (incl ATA, Staff Assn, CUPE, trades)	7,711	-	3	11	136	164	43	43	788	-	8,899	8,899	-
Union exempt staff	5	3	8	11	29	21	40	23	57	2	199	199	-
	7,761	5	12	23	166	186	84	67	846	2	9,107	9,107	-
(all figures in \$ thousands)													
Expenses by object													
salaries, wages & benefits	790,236	998	1,771	2,592	21,029	27,725	9,918	7,218	62,640	661	924,788	919,430	(5,358)
contracted services, supplies and other expenses ²	68,461	144	115	145	3,353	5,007	4,519	1,285	2,621	849	86,499	81,999	(4,500)
amortization	10		8	4	7,024	287	14	10,092	34,712		52,151	50,705	(1,446)
corporate responsibility ³		929			4,073	2,269	5,236	2,414	5,411		20,332	18,712	(1,620)
transportation ⁴									40,146		40,146	40,360	214
utilities					3,953				20,453		24,406	23,886	(520)
infrastructure, maintenance & renewal									14,946		14,946	14,946	()
education centre lease and op costs									12,764		12,764	12,764	
insurance									4,167		4,167	2,867	(1,300)
maintenance and repair	143	2	2	5	19	222	10	9	2,653		3,066	3,066	
minor equipment	2,155	4	17	11	1,061	307	30	50	161		3,796	7,154	3,358
legal fees			936							40	976	976	
Total	861,005	2,077	2,849	2,757	40,512	35,817	19,728	21,068	200,674	1,550	1,188,037	1,176,865	(11,172)
% of total	72.5%	0.2%	0.2%	0.2%	3.4%	3.0%	1.7%	1.8%	16.9%	0.1%	100.0%		
Approved budget 2013-14	854,602	2,077	2,854	2,757	40,991	34,912	20,141	18,607	198,374	1,550	1,176,865		
Variances 2 nd Quarter forecast vs. Approved budget ⁵	(6,403)	-	5	()	479	(905)	413	(2,461)	(2,300)	()	(11,172)		

¹ Human Resources FTE count is net of 52.9 FTEs budgeted for professional improvement leaves and secondments.

² These include all other expenses such as rentals, supplies, textbooks, school generated funds, interests etc.

³ These expenses are held within the Service Units but are for the benefit of the entire organization. Examples include interest and bad debt expenses, costs for staff seconded or on professional leaves, software licenses

⁴ Transportation costs shown here include charter, calgary transit and special education transportation costs

⁵ Forecasted unfavorable variances \$6.4 million of Schools is a result of increased enrolment;

Forecasted unfavorable variance \$2.5 million of Finance & Supply Chain Services includes higher anticipated amortization and anticipated use of 2012-13 carry forward; and Forecasted unfavorable variance of \$2.3 million of Facilities & Environmental Services mainly includes \$1.8 million increased costs in insurance premium and utility cost and use of 2012-13 carry forwards.



5 | Financial Impact

The forecast maintains a balanced position and there are changes to anticipated draws on reserves from what was initially planned. They are:

- The use of \$0.9 million designated funds and \$4.7 million capital carryforwards to resource projects carried forward into 2013-14.
- The use of the Administrative Systems Renewal reserve to support the Budgeting, Reporting and Forecasting system implementation projection.
- An increased use of the transportation reserve to fund the transportation block deficit in 2013-14. The remaining balance in this reserve will be applied to reduce transportation fees in 2014-15.

6 | Conclusion

This report represents information to the Board of Trustees in connection with Operational Expectations 5: Financial Planning and Operational Expectations 6: Financial Administration.



DAVID STEVENSON
CHIEF SUPERINTENDENT OF SCHOOLS

Attachments

Attachment I: 2013-14 second quarter operating budget variance analysis

Attachment II: Use of operating reserves and designated fund

Attachment III: 2013-14 second quarter capital budget status report summary of board funded capital investment – non facility

Attachment IV: 2013-14 second quarter capital budget status report – multi-year facility projects

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.

Attachment I: 2013-14 2nd quarter operating budget variance analysis

Description	2013-2014 Approved Budget ^(A)	Forecast for the year ended Aug 31, 2014	Variance Favourable/ (Unfavourable)	Variance Favourable/ (Unfavourable)
REVENUE	(\$000's)	(\$000's)	(\$000's)	%
Alberta Education	1,071,673	1,084,707	13,034	1.2%
Other - Government of Alberta	1,434	1,434	-	0.0%
Federal Government and First Nations	2,381	2,381	-	0.0%
Fees	37,795	38,282	487	1.3%
Other sales and services	20,538	21,003	465	2.3%
Investment income	3,002	3,002	-	0.0%
All other revenue	24,725	25,078	353	1.4%
Total revenue	1,161,548	1,175,887	14,339	1.2%
EXPENSE BY PROGRAM				
Instruction	933,602	938,591	(4,989)	(0.5)%
Plant operations and maintenance	140,271	143,781	(3,510)	(2.5)%
Transportation	43,099	42,885	214	0.5%
Administration	33,348	36,235	(2,887)	(8.7)%
External services	26,545	26,545	-	0.0%
Total expense	1,176,865	1,188,037	(11,172)	(0.9)%
EXPENSE BY OBJECT				
Certificated salaries, wages and benefits expense	684,171	690,281	(6,110)	(0.9)%
Non-certificated salaries, wages and benefits expense	239,722	239,291	431	0.2%
Services, contracts and supplies expense	199,611	202,618	(3,007)	(1.5)%
Amortization expense	50,705	52,151	(1,446)	(2.9)%
Interest expenses	1,589	1,589	-	0.0%
All other expenses	1,067	2,107	(1,040)	(97.5)%
Total expense	1,176,865	1,188,037	(11,172)	(0.9)%
Operating excess/(Deficiency) for the year	(15,317)	(12,150)	3,167	(20.7)%
Transfer from/(to) operating reserves/designated funds				
Transfer from/(to) operating reserves	11,817	12,580	763	6.5%
Transfer from/(to) designated funds - schools	-	118	118	100.0%
Transfer from/(to) designated funds - service units	-	779	779	100.0%
	11,817	13,477	1,660	14.0%
Add/(deduct) capital items paid by operating funds				
Capital assets acquired	(16,535)	(27,630)	(11,095)	(67.1)%
Transfer from school purchased assets	2,500	2,500	-	0.0%
Capital asset amortization	20,643	21,504	861	4.2%
Debt repayments	(3,108)	(2,371)	737	23.7%
Transfer from (to) capital carry forwards	-	4,670	4,670	100.0%
	3,500	(1,327)	(4,827)	(137.9)%
Net operating (deficit)/surplus	-	-	-	0.0%

^(A) Approved by the Board of Trustees on May 28, 2013. Some numbers have been reclassified for comparative purposes.

Attachment II: Use of operating reserves and designated funds

CALGARY BOARD OF EDUCATION 2013-14 FORECASTED USE OF OPERATING RESERVES

Description	Reserve Balance Aug 31, 2013 (\$000)	Budgeted 2013-14 (use of) reserves ⁽¹⁾ (\$000)	Forecasted 2013- 14 (use of) reserves (\$000)	Forecasted reserve balance, Aug 31, 2014 (\$000)
ACCUMULATED OPERATING RESERVES				
<i>Available for use reserves</i>				
System Transformation	2,000	(500)	(500)	1,500
Utility Expense Stabilization Reserve	5,007	(1,637)	(1,637)	3,370
Snow Removal Budget Stabilization	200	-	-	200
Administrative Systems Renewal	2,248	(2,248)	(2,248)	-
Continuing Education Fee Stabilization	1,593	(1,593)	(1,593)	-
General Instruction	1,000	(1,000)	(1,000)	-
Fiscal Stabilization Reserve	4,017	(1,660)	(2,346)	1,671
Operating Lease Reserve	14,577	(1,000)	(1,000)	13,577
<i>Restricted reserves</i>				
Transportation Fee Stabilization Reserve	3,681	(2,179)	(2,256)	1,425
Unrealized Investment Gains and Losses	9,371	-	-	9,371
Changes in Accounting Policy Reserve	(10,164)	-	-	(10,164)
Total Operating Reserves	33,531	(11,817)	(12,580)	20,950
DESIGNATED OPERATING FUNDS				
Instructional and Service Unit initiatives	779	-	(779)	-
School Decentralized Budgets	118	-	(118)	-
EducationMatters ⁽²⁾	1,839	-	-	1,839
Total Designated Funds	2,736	-	(897)	1,839
ENDOWMENT FUND ⁽²⁾	2,744	-	-	2,744
UNRESTRICTED OPERATING SURPLUS	-	-	-	-
TOTAL OPERATING RESERVES AND DESIGNATED FUNDS	39,011	(11,817)	(13,477)	25,533

(1) Approved by the Board of Trustees on May 28, 2013

(2) Both Reserves were the results of consolidating EducationMatters into the CBE's financial statements upon transition to new accounting standards and are not available for CBE use.

Attachment III: 2013-14 2nd quarter capital budget status report, summary of board funded capital investments – non facility

	Budget Sept 1, 2013	Approved Carry Forwards	Total Approved Budget and Carry Forwards	Total Forecast	Variance		Variance >1% Note	Estimate 2014-15 (\$000's)	Estimate 2015-16 (\$000's)
					Favorable / (Unfavorable) (\$000s)	%			
Capital Lease Payments (Contracts)									
Performance Contracts	3,108	-	3,108	2,371	737	23.7%	(1)	2,747	5,059
Total Capital Lease Payments (Contracts)	\$ 3,108	-	3,108	2,371	737	23.7%		2,747	5,059
Non-Facility Related Projects									
Strategic	1,542	557	2,099	2,491	(392)	(18.7)%	(2)	498	493
Enhancement	5,797	1,328	7,125	8,901	(1,776)	(24.9)%	(3)	5,151	4,443
Maintenance	10,749	1,383	12,132	12,165	(33)	(0.3)%		11,773	10,582
Total Non-Facility Related Projects	\$ 18,088	3,268	21,356	23,557	(2,201)	(10.3)%		17,422	15,518
Funding Held for Projects to be Identified									
	147	-	147	147	-	0.0%		8,173	8,350
Total Non-Facility Capital Expenditures	\$ 21,343	3,268	24,611	26,075	(1,464)	(5.9)%		28,342	28,927
Financed by the Following:									
Amortization Reserve	18,843	-	18,843	18,058				25,842	26,427
Designated Capital Funds	-	3,268	3,268	3,268				-	-
School Purchased Assets	2,500	-	2,500	2,500				2,500	2,500
Admin Reserve	-	-	-	2,248				-	-
Total Non-Facility Capital Financing	\$ 21,343	3,267.970	24,611	26,075				28,342	28,927

Definitions:

Strategic - Projects that open up new horizons, learning methods, organization models, and value propositions that cut across the organization or physical facility.

Enhancement - Projects that improve or extend the functionality of existing systems, technologies, and processes.

Maintenance - Projects that are required to maintain current systems and keep them in good working condition.

(1) Lower debt repayments on performance contracts as a result of contract settlement.

(2) Unfavorable variance due to increased cost from initial project forecasts relating to disk encryption.

(3) Increased scope in relation to Budget, Forecasting and Reporting System implementation.

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Attachment IV: 2013-14 2nd quarter capital budget status report – multi-year facility project

	Budget	Approved Carry Forwards	Total Approved Budget and Carry Forwards	Estimated Capital Expenditure	Forecast Variance
(\$000s)					
Ongoing Capital Projects - Funded by Alberta Education					
Chinook Learning Centre Modernization	10,500	-	10,500	10,500	-
P3 Middle School Equipment (P3 4 Middle Schools)	8,632	-	8,632	8,632	-
P3 Senior High Equipment (Robert Thirsk senior high)	4,488	-	4,488	4,488	-
McKenzie Towne Portables (Setup/Installation of 4 Portables)	448	-	448	448	-
sub-total	24,068	-	24,068	24,068	-
Other Capital Projects - Funded by Calgary Board of Education					
Secondary Data Centre	2,044	399	2,443	2,309	134
New School Commissioning (P3 4 Middle Schools)	2,436	-	2,436	2,436	-
New School Commissioning (P3 Robert Thirsk Senior High)	1,047	1,003	2,050	2,050	-
sub-total	5,527	1,402	6,929	6,795	134
	29,595	1,402	30,997	30,863	134

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