

public agenda

November 27, 2012

3:00 p.m.

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

Regular Board Meeting

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			
5 mins.	2 Consideration/Approval of Agenda		GC-2	
10 mins.	3 Awards and Recognitions		GC-3.2	
	3.1 Lighthouse Award	M. Levy		
15 mins.	4 Results Focus			
	4.1 School Presentation – Alice Jamieson Girls' Academy	S. Church	R-2	
45 mins.	4.2 Results 2: Academic Success - English Language Arts – Monitoring	N. Johnson	B/CSR-5 & OE-8	Page 4-32
20 mins.	5 Operational Expectations			
	5.1 OE-4: Treatment of Employees – Annual Monitoring	N. Johnson	B/CSR-5 & OE-8	Page 4-1
20 mins.	5.2 OE-10: Instructional Program – Annual Monitoring	N. Johnson	B/CSR-5 & OE-8	Page 4-16
As Required	6 Public Comment [PDF] Requirements as outlined in Board Meeting Procedures		GC-3.2	
30 mins.	7 Matters Reserved for Board Action			
	7.1 Presentation and Consideration of Audited Financial Statements	L. Ferguson, Chair, Audit Committee	GC 3.7	Page 7-17
15 mins.	7.2 Proposed Board of Trustees' Committees	Board		Page 7-1
	7.2.1 Policy Committee		GC-5,GC-5E	Page 7-19
	7.2.2 Student Health and Wellness	Board	GC-5,GC-5E	Page 7-2



Time	Topic	Who	Policy Ref	Attachment
	7.3 Committee Terms of Reference			
	7.3.1 Board Evaluation Committee Report			Page 7-10
	7.3.2 Trustee Remuneration Committee			Page 7-14
	7.3.3 Audit Committee			Page 7-16
	8 Board Consent Agenda			
	8.1 Approval of Minutes - Regular Meeting held November 6, 2012 (<i>THAT the Board approves the minutes of the Regular Meeting held November 6, 2012.</i>)			
	8.2 Correspondence (<i>THAT the Board receives the correspondence for information and for the record.</i>)			Page 8-12
	8.3 EducationMatters Financial Report (<i>THAT the Board receives the financial report for EducationMatters for information and for the record.</i>)			Page 8-1
	8.4 ASBA Zone 5 Liaison Report (<i>THAT the Board receives the Zone 5 Meeting Minutes of October 5, 2012 for information; and THAT the Board supports that the Edwin Parr award eligibility be extended to certified teachers at the preschool level; and THAT ASBA Zone 5 be notified of this agreement.</i>)			Page 8-16
	9 Chief Superintendent Consent Agenda		GC-2.6	
	9.1 Chief Superintendent's Update (<i>THAT the Board receives the report for information.</i>)		OE-8	Page 9-1
	9.2 School Enrolment Report 2012-2013 (<i>THAT the 2012-2013 School Enrolment Report be received for information and for the record.</i>)			Page 9-4
6:00 p.m.	10 Adjournment			GC-2.3
	Debrief			
	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 .			

results monitoring report

Results 2: Academic Success English Language Arts Section

Monitoring report for the
school year 2011-2012

Report date:
November 27, 2012

CHIEF SUPERINTENDENT CERTIFICATION

With respect to Results 2: Academic Success – English Language Arts section, the Chief Superintendent certifies that the proceeding information is accurate and complete, and that the organization is:

- ☒ Making reasonable progress toward achieving the desired results in English Language Arts
- ☐ Making reasonable progress in English Language Arts with exception
- ☐ Not making reasonable progress in English Language Arts

Signed: Naomi E. Johnson
Naomi E. Johnson, Chief Superintendent

Date: Nov. 21/12

BOARD OF TRUSTEES ACTION

With respect to Results 2: Academic Success – English Language Arts section, the Board of Trustees:

- ☐ Finds the organization to be making reasonable progress toward achieving the desired results in English Language Arts
- ☐ Finds the organization to be making reasonable progress in English Language Arts with exception
- ☐ Finds the organization not to be making reasonable progress in English Language Arts

Summary statement/motion of the Board of Trustees:

Signed: _____
Chair, Board of Trustees

Date: _____



**results
monitoring
report****Results 2: Academic Success
English Language Arts Section**

Results 2: Each student will be literate and numerate, able to integrate and apply the knowledge, skills, attitudes and competencies acquired across all academic disciplines.

Introduction |

Results 2: Academic Success is a comprehensive document that establishes the Board of Trustees values and expectations for student learning within and across the subject areas of the programs of study. The Chief Superintendent's reasonable interpretation for the whole of Results 2: Academic Success was approved on May 15, 2012.

Indicators for Academic Success in the Chief Superintendent's Reasonable Interpretation were provided in relation to the Board of Trustees' policy provisions across the academic disciplines.

This current report provides the Board of Trustees with three types of information related to Results 2: Academic Success and specific to English Language Arts.

1. It provides monitoring information for indicators that have been part of ongoing consideration by the Board of Trustees. This information provides a look back on organizational performance since December 20, 2011, when the Board of Trustees last monitored Results 2: Academic Success.
2. It provides information on data sets that have been part of monitoring and ongoing consideration by the Board of Trustees but that currently do not provide information that can be reliably compared over time. This information provides a look back since December 20, 2011, when the Board of Trustees last monitored Results 2: Academic Success.
3. It provides initial information for indicators newly included in the Chief Superintendent's reasonable interpretation of Academic Success approved on May 15, 2012. This data is also from the 2011-2012 school year.



Monitoring Information |

Executive Summary |

Monitoring information within this report informs the Board of Trustees of the success of Calgary Board of Education (CBE) students in English Language Arts as measured by Alberta Provincial Achievement Tests (PAT) in Grades 3, 6 and 9, by high school Diploma Examinations and by two survey questions responded to by grade 12 students in the CBE.

A determination of reasonable progress is based on a number of factors:

- Calgary Board of Education levels of achievement on English Language Arts Provincial Achievement Tests and Diploma Exams;
- Calgary Board of Education five-year trends of achievement on Provincial Achievement Tests and Diploma Exams;
- Alberta Education's Accountability Pillar assessments of improvement in comparing Calgary Board of Education results on 2011-2012 provincial tests to the organization's previous three-year average;
- Improvement in a previous area of concern – English Language Arts 30-1;
- An early pattern of improvement in students' reporting on their use of reading and writing skills.

Reasonable progress is determined in the area of English Language Arts as one component of Results 2: Academic Success. It recognizes existing patterns of improvement on a number of individual data sets and the need to create additional improvement on others.

Overall progress in English Language Arts (ELA) in the Calgary Board of Education is led by strong levels of achievement across the grade levels and by patterns of improvement in:

- Grade 3 PAT acceptable standard and the standard of excellence
- Grade 6 PAT acceptable standard
- Grade 9 PAT standard of excellence
- ELA 30-1 diploma results acceptable standard and the standard of excellence
- ELA 30-2 diploma results acceptable standard and the standard of excellence
- Students' self-reporting on their use of reading and writing skills



Focus areas for improvement are student achievement in English Language Arts Grade 9 Knowledge and Employability (KAE) and at the standard of excellence in Grade 6 English Language Arts.

Targets are set for these areas for improvement.

Improvement actions are included in an attachment to this report.

Board-approved Indicator |

Percentage of students who achieve the acceptable standard and the standard of excellence on Provincial Achievement Tests and Diploma Examinations.

Evidence of Reasonable Progress |

Background

The achievement of Calgary Board of Education students, as measured by Provincial Achievement Tests and Diploma Examinations in English Language Arts is strong and improving and exceeds the level of achievement of students across the province in 8 of 12 measures.

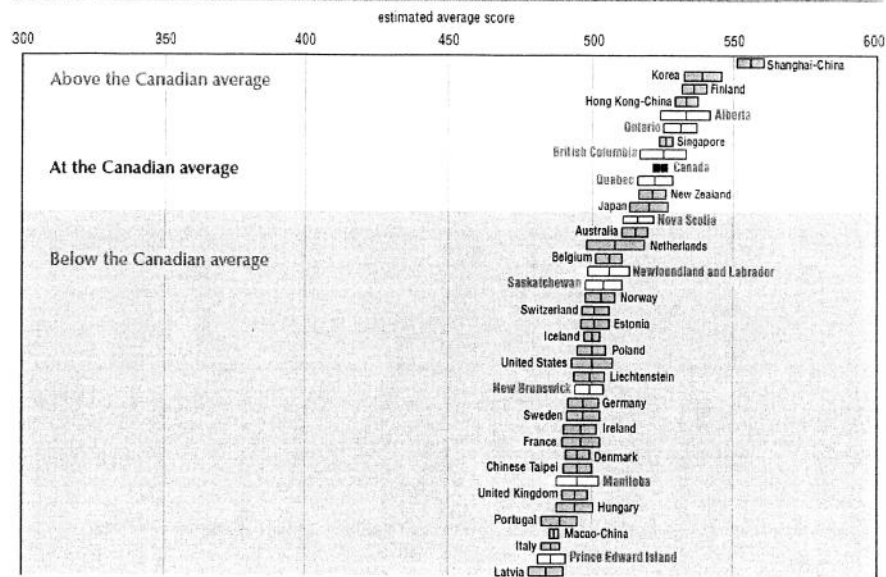
This is a significant accomplishment. Results from the Programme for International Student Assessment (PISA), which had a major focus on reading literacy in 2009, show that Canadian students excel. A breakdown of provincial achievement levels within the international results indicate that Alberta is an exceptionally high achieving province; arguably the highest achieving English speaking educational system in the world.

The following excerpt from a Statistics Canada report on the 2009 PISA results¹ provides a visual image that demonstrates Alberta's leading levels of achievement in this area.

¹ Knighton, Brochu & Glyzynski (2010). Measuring up: Canadian results on the OECD PISA study. Government of Canada, Minister of Industry.

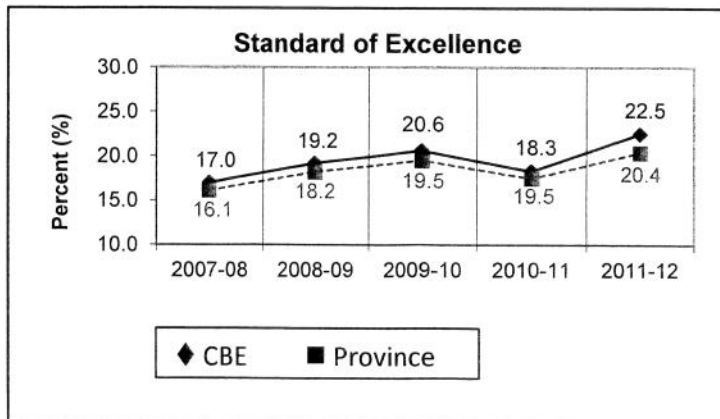
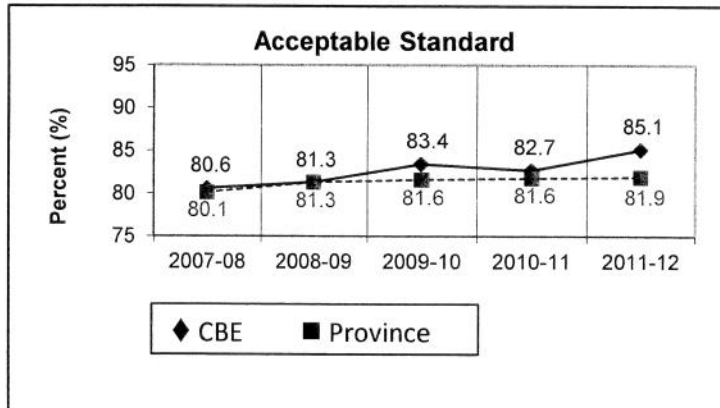


Average scores and confidence intervals for provinces and countries:
Combined reading



Strong levels of achievement, including those that surpass provincial levels of achievement in a world-leading province, is one indicator of the significant progress the Calgary Board of Education has made in ensuring that each student is literate and achieves success in English Language Arts.

2012 Grade 3 English Language Arts Provincial Achievement Test



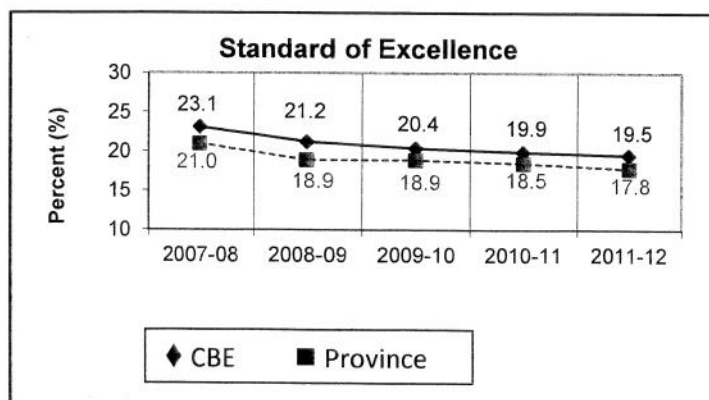
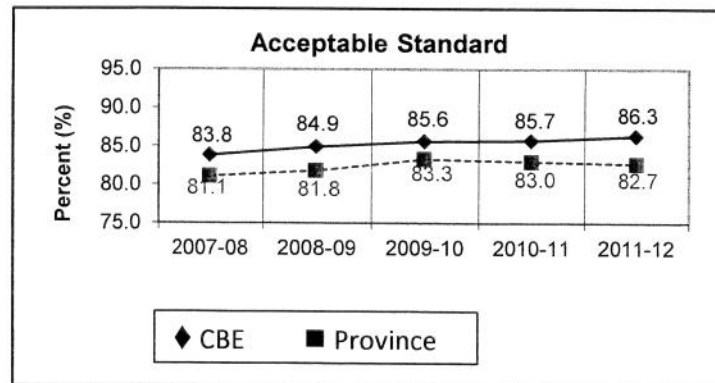
Achievement of CBE students on the 2012 Grade 3 English Language Arts Provincial Achievement Test exceed provincial results and show improvement in three ways:

- year-to-year improvement over the 2011 results
- Alberta Education's assessment of "improved significantly" over the jurisdiction's previous three-year average
- as part of a long term improvement trend.

These patterns of achievement and improvement are evident at both the acceptable standard and the standard of excellence.

		Calgary Board of Education		
		Achievement	Improvement	Overall
Course	Measure			
English Language Arts 3	Acceptable Standard	Intermediate	Improved Significantly	Good
	Standard of Excellence	Very High	Improved Significantly	Excellent

2012 Grade 6 English Language Arts Provincial Achievement Test



Achievement of CBE students at the acceptable standard on the 2012 Grade 6 English Language Arts Provincial Achievement Test exceed provincial results and show improvement in three ways:

- year-to-year improvement over the 2011 results;
- Alberta Education's assessment of "improved significantly" over the jurisdiction's previous three-year average; and
- as part of a long term improvement trend.

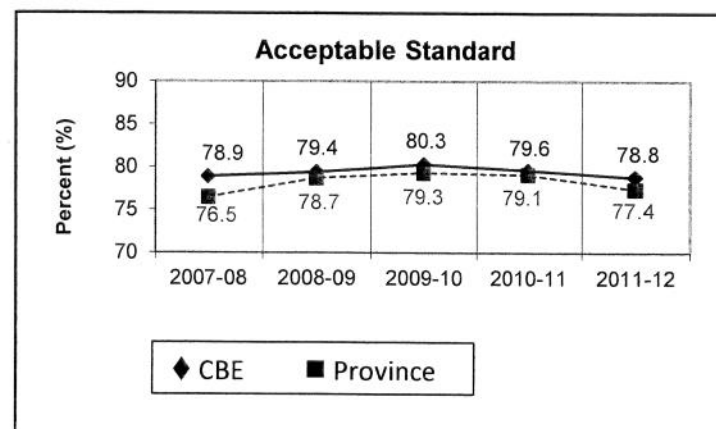
Achievement of CBE students at the standard of excellence on the 2012 Grade 6 English Language Arts Provincial Achievement Test exceed provincial results. Achievement at this standard mirrors the achievement patterns of the province, showing some decline over the past few years.

		Calgary Board of Education		
		Achievement	Improvement	Overall
Course	Measure			
English Language Arts 6	Acceptable Standard	High	Improved	Good
	Standard of Excellence	High	Declined	Acceptable

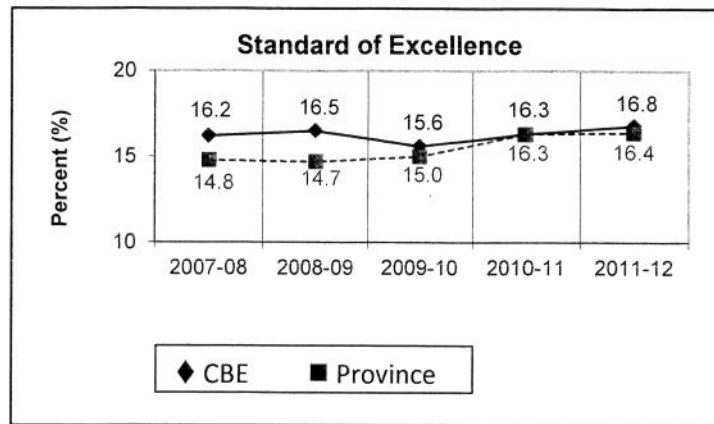
▫ Grade 6 Standard of Excellence Targets

- in 2013 – halt decline – achievement at this standard to be maintained (19.5%)
- by 2015 – improvement noted in relation to previous 3 year average

2012 Grade 9 English Language Arts Provincial Achievement Test



Achievement of CBE students at the acceptable standard on the 2012 Grade 9 English Language Arts Provincial Achievement Test exceed provincial results.



Achievement of CBE students mirrors the achievement patterns of the province and while showing some decline in relation to the three-year average, shows a fairly stable five-year trend.

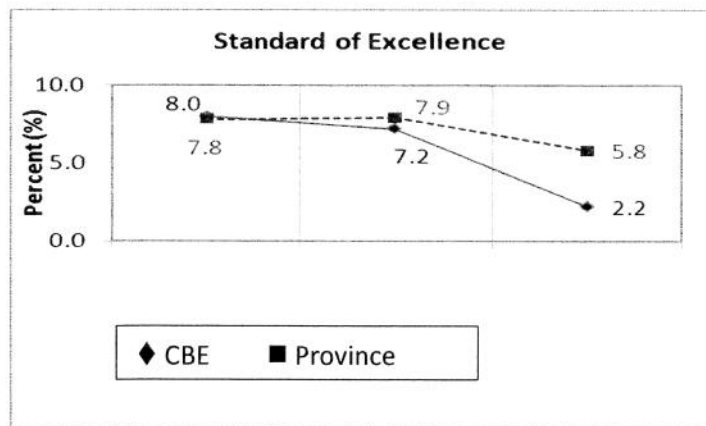
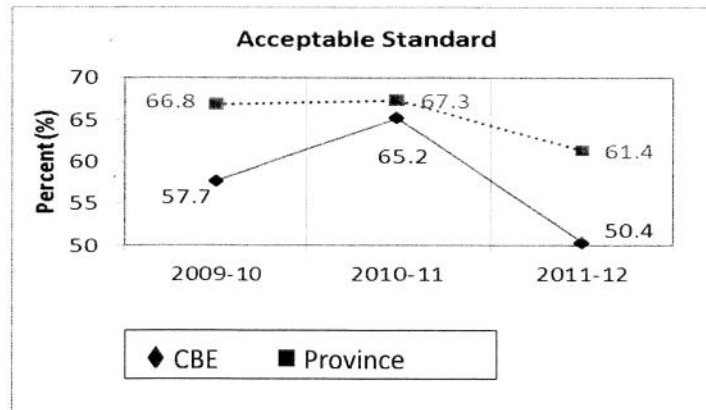
At the standard of excellence, CBE student results both exceed the achievement of students across the province and show improvement in comparison to 2011 results and the CBE's previous three-year average.

		Calgary Board of Education		
		Achievement	Improvement	Overall
Course	Measure			
English Language Arts 9	Acceptable Standard	Intermediate	Declined	Issue
	Standard of Excellence	High	Improved	Good

2012 Grade 9 English Language Arts Knowledge and Employability Provincial Achievement Test

The achievement of Calgary Board of Education students in Grade 9 Knowledge and Employability courses is an area for improvement.

Provincial Achievement Tests in Knowledge and Employability courses have been administered for three years and Alberta Education does not yet consider these tests to be stable. Test instability reduces the value of year-to-year and trend comparisons which is compounded by the relatively small number of students enrolled in the KAE course and the greater impact this creates year-to-year than in larger cohort groups.



		Calgary Board of Education		
		Achievement	Improvement	Overall
Course	Measure			
English Lang Arts 9 KAE	Acceptable Standard	n/a	Declined	n/a
	Standard of Excellence	n/a	Declined Significantly	n/a

Alberta Education has not fully included results for Knowledge and Employability courses within Accountability Pillar measures. Alberta Education's assessment of improvement for these tests is not yet based on a previous three-year average but considers the Calgary Board of Education's 2012 results in relation to its results on the past two years.

While Alberta Education standardizes the Grade 9 Knowledge and Employability Provincial Achievement Tests so that long term indicators of improvement become more valuable, an examination of current results points to needed improvements for students in the English Language Arts Knowledge and Employability course.

Alberta Education reports results based on all students registered in a course. Achievement of the Calgary Board of Education cohort (all students enrolled) was significantly impacted by CBE's participation rate.

CBE participation rates were negatively impacted in two ways. One is the number of students excused from writing the test; the second is the number of students who wrote only one part of the test and whose results are not included in either participation or achievement rates.

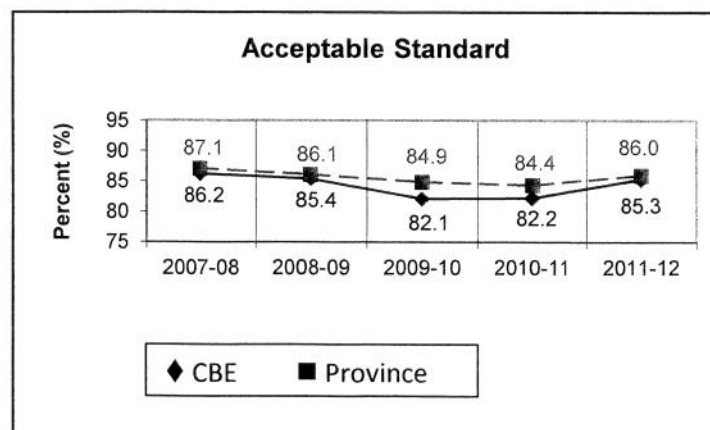
Student by student analysis indicates that of the 20 students who wrote only one part of the test, 9 wrote only the writing part and 11 wrote only the reading part). Together with the 14 excused students, this means that 34 CBE students did not write the test which equates to 25% of the 135 CBE students enrolled in the course. The participation rate of CBE students in the Grade 9 English Language Arts KAE test was 70.4%. The provincial participation rate was 80.1%.

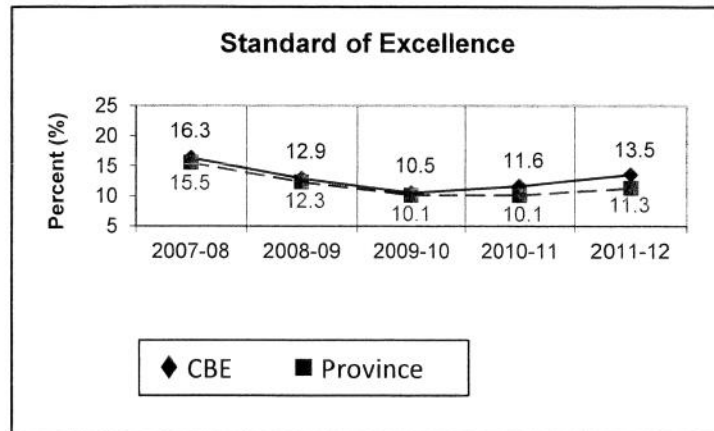
More specific information about Calgary Board of Education results can be gathered by examining the results of students who wrote both parts of the test.

2012 Provincial Achievement Test Results Grade 9 English Language Arts Knowledge and Employability				
	CBE		Alberta	
	Acceptable	Excellence	Acceptable	Excellence
All students	50.4	2.2	61.4	5.8
Writers	71.6	3.2	76.6	7.2

- Grade 9 Knowledge and Employability Targets
 - in 2013 – increase participation rate to 75%
 - by 2015 – participation rate to equal provincial participation rate; achievement of writers at the acceptable standard to be 75%

2012 English Language Arts 30-1 Diploma Exam

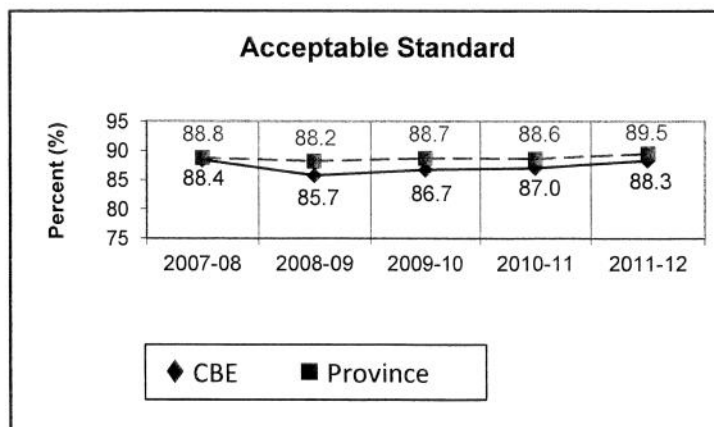


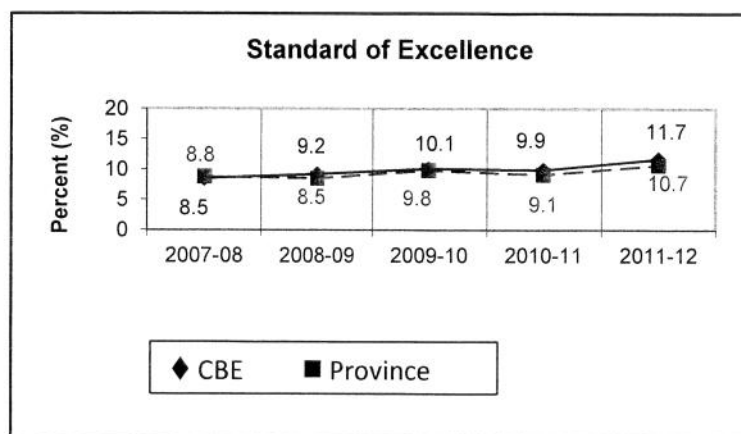


Achievement of CBE students at the acceptable standard on the ELA 30-1 Diploma Exam is slightly below provincial results while achievement for CBE students at the standard of excellence is above provincial results. The patterns of achievement for CBE students over the past five years are similar to those of the province and have shown improvement both in comparison to 2011 results and to the CBE's previous three-year average.

		Calgary Board of Education		
		Achievement	Improvement	Overall
Course	Measure			
English Lang Arts 30-1	Acceptable Standard	Low	Improved Significantly	Good
	Standard of Excellence	Intermediate	Improved Significantly	Good

2012 English Language Arts 30-2 Diploma Exam





Achievement of CBE students at the acceptable standard on the ELA 30-2 Diploma Exam is slightly below provincial results while achievement for CBE students at the standard of excellence is above provincial results. The patterns of achievement for CBE students over the past five years are similar to those of the province and have shown improvement both in comparison to 2011 results and to the CBE's previous three-year average. A five year pattern of improvement is also evident at the standard of excellence.

		Calgary Board of Education		
		Achievement	Improvement	Overall
Course	Measure			
English Lang Arts 30-2	Acceptable Standard	Intermediate	Improved	Good
	Standard of Excellence	Very High	Improved Significantly	Excellent

Board-approved Indicator |

Percentage of grade 12 students who report they can use their reading skills in a variety of contexts, both in and out of school; as measured by the Calgary Board of Education student survey

Evidence of Reasonable Progress |

The Calgary Board of Education Student Survey asks students in grade 12 to self-report on aspects of their learning. In 2010 and 2011 students were asked to indicate the extent to which they agreed with the following statement: "I have confidence in my reading skills both in and outside of school." In 2012 this statement was modified to be "I am able to use my reading skills in a variety of

contexts, both in and out of school". These statements are similar enough to be used together to present a three-year data set. In 2012, 4245 grade 12 students responded to this question.

Able to use my reading skills in a variety of contexts, both in and out of school			
Student Survey	2010	2011	2012
Strongly Agree	56.9%	56.1%	57.3%
Agree	37.3%	37.5%	38.4%
Disagree	3.7%	4.8%	2.4%
Strongly Disagree	1.6%	1.5%	1.9%
Overall Agreement	94.2%	93.6%	95.7%

Board-approved Indicator |

Percentage of grade 12 students who report they can use their writing skills in a variety of contexts, both in and out of school; as measured by the Calgary Board of Education student survey

Evidence of Reasonable Progress |

The Calgary Board of Education Student Survey asks students in grade 12 to self-report on aspects of their learning. In 2010 and 2011 students were asked to indicate the extent to which they agreed with the following statement: "I have confidence in my writing skills both in and outside of school." In 2012 this statement was modified to be "I am able to use my writing skills in a variety of contexts, both in and out of school". These statements are similar enough to be used together to present a three-year data set. In 2012, 4240 grade 12 students responded to this question.

Able to use my writing skills in a variety of contexts, both in and out of school			
Student Survey	2010	2011	2012
Strongly Agree	34.4%	33.6%	44.4%
Agree	53.1%	53.9%	47.9%
Disagree	9.7%	10.5%	5.7%
Strongly Disagree	2.1%	1.9%	2.0%
Overall Agreement	87.5%	87.5%	92.3%

Initial Data Sets |

The Chief Superintendent's Reasonable Interpretation for Results 2: Academic Success, as approved by the Board of Trustees, introduced a number of data sets from student report cards across the Calgary Board of Education.

Many of these assessment measures were part of 2011-2012 student report cards and initial data is available. Other measures are included on 2012-2013 student report cards and will be provided as initial data in 2013. Measures to be gathered from middle/junior high school report cards will be available as data in 2014.

Initial data from student report cards add to the evidence of strong student achievement in English Language Arts in the Calgary Board of Education. Patterns of achievement will be established as multiple years of data are collected and analyzed, and report card information will be combined with information from provincial achievement testing.

Board-approved Indicator |

Percentage of students demonstrating satisfactory, very good or excellent achievement in reading skills; as measured by elementary school report cards

2012 Initial Data |

Acquires and applies strategies for reading – all elementary	
Satisfactory	31.7%
Very good	30.3%
Excellent	20.8%
Total	82.8%

Acquires and applies strategies for reading						
	Gr. 1	Gr. 2	Gr. 3	Gr. 4	Gr. 5	Gr. 6
Total	74.7%	83.4%	84.8%	85.2%	85.6%	85.6%



Board-approved Indicator |

Percentage of students demonstrating satisfactory, very good or excellent achievement in communication skills; as measured by elementary school report cards

2012 Initial Data |

Communicates ideas and information through representing – all elementary	
Satisfactory	47.0%
Very good	34.7%
Excellent	10.3%
Total	92.0%

Communicates ideas and information through representing						
	Gr. 1	Gr. 2	Gr. 3	Gr. 4	Gr. 5	Gr. 6
Total	89.4%	93.0%	92.8%	93.0%	92.5%	90.9%

Communicates ideas and information through speaking – all elementary	
Satisfactory	42.9%
Very good	35.1%
Excellent	11.6%
Total	89.6%

Communicates ideas and information through speaking						
	Gr. 1	Gr. 2	Gr. 3	Gr. 4	Gr. 5	Gr. 6
Total	86.6%	90.7%	92.0%	91.6%	92.1%	90.9%

Board-approved Indicator |

Percentage of students who achieve 50% or above or 80% or above in culminating high school courses not included in provincial achievement testing

2012 Initial Data |

English Language Arts 30-4	
50% or above	88.0%
80% or above	11.0%



Board-approved Indicator |

Percentage of students meeting or demonstrating strong development in meeting expectations with complex learning outcomes in English Language Arts; as measured by kindergarten report cards

2012 Initial Data |

Uses language competently to communicate with others	
Meeting expectations	56.7%
Strongly meeting expectations	28.3%
Total	85.0%

Board-approved Indicator |

Percentage of students demonstrating satisfactory, very good or excellent achievement with complex learning outcomes within each discipline; as measured by elementary school report cards

2012 Initial Data |

Comprehends different kinds of text – all elementary	
Satisfactory	33.4%
Very good	29.5%
Excellent	17.3%
Total	80.2%

Comprehends different kinds of text						
	Gr. 1	Gr. 2	Gr. 3	Gr. 4	Gr. 5	Gr. 6
Total	76.3%	82.1%	80.3%	81.8%	80.9%	78.9%

Writes to develop, organize and express information and ideas – all elementary	
Satisfactory	41.2%
Very good	27.8%
Excellent	8.9%
Total	77.9%

Writes to develop, organize and express information and ideas						
	Gr. 1	Gr. 2	Gr. 3	Gr. 4	Gr. 5	Gr. 6
Total	74.8%	77.9%	78.4%	78.5%	79.6%	79.5%



ATTACHMENT I: Capacity Building Information

ATTACHMENT II: Results 2 Reasonable Interpretation

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.



CAPACITY BUILDING INFORMATION

attachment

Indicator

Percentage of students who achieve the acceptable standard and the standard of excellence on Provincial Achievement Tests and Diploma Examinations

Factors contributing to success in the number of students achieving the acceptable standard and the standard of excellence on English Language Arts Provincial Achievement Tests and Diploma Examinations include:

- a focus on language arts and literacy goals within school development plans
- a data orientation informing the work of schools and professional learning communities
- a focus on formative assessment, responsive instructional practices and rigorous and relevant task design as part of personalized learning strategies
- school learning teams, area learning teams and learning specialists as support systems for teachers and principals
- dedicated attention to increasing the sophistication of texts used in classrooms following Alberta Education identifying this need in English Language Arts 30-1 across the province
- dedicated attention to strengthening teacher understanding of student learning outcomes in English Language Arts 30-1

Areas for improvement within this indicator |

- achievement at the standard of excellence in Grade 6 English Language Arts
- achievement in Grade 9 English Language Arts Knowledge and Employability

Forward Looking Actions |

Standard of excellence Grade 6

- school-by-school focus on improving results through school development plans and professional learning communities
- system-wide and school-by-school focus on developing learning tasks for higher order thinking skills

Grade 9 Knowledge and Employability

- continued system-wide and school-specific support to ensure students are enrolled in courses best matched to their learning needs and goals
- new focus on professional learning for principals and teachers to increase understanding of Knowledge and Employability courses, learning outcomes and optimal instructional tasks
- school-by-school focus on improving results through school development plans and professional learning communities



attachment

Results 2: Academic Success
REASONABLE INTERPRETATION REPORT

Each student will be literate and numerate, able to integrate and apply the knowledge, skills, attitudes and competencies acquired across all academic disciplines.

Approved May 15, 2012

Interpretation |

The Chief Superintendent interprets the Board of Trustees' values in this statement to mean that all students in the Calgary Board of Education (CBE) will experience success with the subject matter of their learning program and will be able to use language, images, symbols and text in a variety of contexts.

- The Chief Superintendent interprets *each student* to mean every individual learner registered in Calgary Board of Education schools, inclusive of the full spectrum of student strengths, needs, values, interests, backgrounds and circumstances.
- As a specific term, the Chief Superintendent interprets *literate* to mean the ability to acquire, create, connect and communicate meaning through language, images and written text.
- As a broad term, the Chief Superintendent interprets *literate* to mean the ability to use the vocabulary of a particular field of knowledge, to read and understand the texts of that field and to communicate within its ways of thinking.
- The Chief Superintendent interprets *numerate* to mean the ability to acquire, create, connect and communicate meaning through mathematical terms, symbols and ways of thinking.
- The Chief Superintendent interprets *integrate and apply* to mean that students can use their understandings within and across their studies to solve problems and achieve their goals.
- The Chief Superintendent interprets *knowledge, skills and attitudes* to mean the learning outcomes within Alberta Education's authorized programs of study.



attachment

Results 2: Academic Success REASONABLE INTERPRETATION REPORT

- The Chief Superintendent interprets *competencies* to mean the set of attitudes, skills and knowledge identified by Alberta Education² as crossing specific subject areas and being key to students' personal fulfilment, active citizenship and employability.
 - critical thinking, problem solving and decision-making
 - creativity and innovation
 - social, cultural, global and environmental responsibility
 - communication
 - digital and technological fluency
 - lifelong learning, personal management and well-being; and
 - collaboration and leadership.
- The Chief Superintendent interprets *academic disciplines* to mean the fields of knowledge authorized as subjects of study by Alberta Education and included in section 2.1 below, as well as Career and Technology Studies.
- The Chief Superintendent interprets *Arts* to mean the Fine Arts programs of study, including Art, Music and Drama.
- The Chief Superintendent interprets *Languages* to mean those programs of study taught in the Calgary Board of Education as both second language/language and culture courses and as immersion/bilingual alternative programs: French, Chinese (Mandarin), German and Spanish.

Indicators |

1. Percentage of elementary students demonstrating satisfactory, very good or excellent achievement in reading skills; as measured by elementary school report cards.
2. Percentage of middle/junior high school students experiencing success with reading skills; as measured by middle/junior high school report cards.³
3. Percentage of elementary students demonstrating satisfactory, very good or excellent achievement in understanding mathematical concepts, skills and procedures; as measured by elementary school report cards.

² Alberta Education. (2011). *Framework for student learning: competencies for engaged thinkers and ethical citizens with an entrepreneurial spirit*.

³ Following a review of Calgary Board of Education middle/junior high school report cards, data for this measure are expected to be available at the end of the 2013-2014 school year.



attachment

Results 2: Academic Success REASONABLE INTERPRETATION REPORT

4. Percentage of middle/junior high school students experiencing success with mathematical concepts, skills and procedures; as measured by middle/junior high school report cards.⁴
5. Percentage of kindergarten students meeting or demonstrating strong development in meeting expectations for communication; as measured by kindergarten report cards.
6. Percentage of elementary students demonstrating satisfactory, very good or excellent achievement with communication learning outcomes; as measured by elementary school report cards.
 - a. Communicates information and ideas through speaking
 - b. Communicates information and ideas through representing
 - c. Communicates understanding of mathematics through writing or speaking, using manipulatives, pictures
 - d. Communicates understanding of science through writing, speaking, models, pictures or demonstration
 - e. Communicates understanding of social studies through writing, speaking, models, or pictures, etc.
7. Percentage of middle/junior high school students experiencing success with communication learning outcomes; as measured by middle/junior high school report cards.⁵
8. Percentage of grade 12 students who report they can use their reading skills in a variety of contexts, both in and out of school; as measured by the Calgary Board of Education student survey.
9. Percentage of grade 12 students who report they can use their writing skills in a variety of contexts, both in and out of school; as measured by the Calgary Board of Education student survey.
10. Percentage of grade 12 students who report they can use their math skills in a variety of contexts, both in and out of school; as measured by the Calgary Board of Education student survey.

⁴ Following a review of Calgary Board of Education middle/junior high school report cards, data for this measure are expected to be available at the end of the 2013-2014 school year.

⁵ Following a review of Calgary Board of Education middle/junior high school report cards, data for these measures are expected to be first available at the end of the 2013-2014 school year.



attachment

**Results 2: Academic Success
REASONABLE INTERPRETATION REPORT**

11. Percentage of grade 12 students who report they can make connections between new ideas and prior learning; as measured by the Calgary Board of Education student survey.
12. Percentage of grade 12 students who report they can critically evaluate complex information and ideas; as measured by the Calgary Board of Education student survey.
13. Percentage of grade 12 students who report they can gather information, make connections and use reason to solve problems; as measured by the Calgary Board of Education student survey.
14. Percentage of grade 12 students who report they use creative thinking to build understanding and represent their learning; as measured by the Calgary Board of Education student survey.
15. Percentage of grade 12 students who report they can select and combine ideas in a meaningful way; as measured by the Calgary Board of Education student survey.

Students will:

2.1 Achieve at individually and appropriately challenging levels of complexity, demonstrating the higher order thinking skills of knowledge, comprehension, application, analysis, synthesis, evaluation and creativity, based on the following disciplines:

- English Language Arts
- Mathematics
- Science
- Social Studies
- Physical Education
- Arts
- Languages



attachment

Results 2: Academic Success REASONABLE INTERPRETATION REPORT

Interpretation |

- The Chief Superintendent interprets *achieve at individually and appropriately challenging levels of complexity* to mean that student learning is directed toward high standards and to the greatest level of achievement possible for each student.
- The Chief Superintendent interprets *knowledge, comprehension, application, analysis, synthesis, evaluation and creativity* to mean the multiple forms of thought required for students to achieve their learning objectives.
- The Chief Superintendent interprets *higher order thinking skills* to emphasize the most complex forms of thought within each subject area.

Indicators |

1. Percentage of students who achieve the acceptable standard and the standard of excellence on Provincial Achievement Tests and Diploma Examinations.
2. Percentage of students who achieve 50% or above and 80% or above in culminating high school courses not included in provincial achievement testing.
 - a. English Language Arts 30-4
 - b. Spanish Language Arts 30
 - c. Mathematics 20-4, Mathematics 31
 - d. Science 24, Science 20-4
 - e. Social Studies 20-4
 - f. Physical Education 10 – 3 credit and 5 credit, Physical Education 30
 - g. Art 30, Choral Music 30, General Music 30, Instrumental Music 30, Drama 30
 - h. French as a Second Language 30, Chinese (Mandarin) Language and Culture 30, German Language and Culture 30, Spanish, Language and Culture 30
 - i. Career and Technology Studies advanced-level courses in Business, Administration, Finance & Information Technology (BIT), Health, Recreation & Human Services (HRH), Media, Design & Communication Arts (MDC), Natural Resources (NAT), and Trades, Manufacturing & Transportation (TMT).



attachment

Results 2: Academic Success REASONABLE INTERPRETATION REPORT

3. Percentage of students meeting or demonstrating strong development in meeting expectations complex learning outcomes in English Language Arts and Mathematics; as measured by kindergarten report cards.
 - a. English Language Arts
 - i. Comprehends different kinds of text
 - b. Mathematics
 - i. Applies mathematical skills and strategies to solve problems
4. Percentage of students demonstrating satisfactory, very good or excellent achievement with complex learning outcomes within each discipline; as measured by elementary school report cards.
 - a. English Language Arts
 - i. Comprehends different kinds of text
 - ii. Writes to develop, organize and express information and ideas
 - b. Mathematics
 - i. Applies mathematical skills and strategies to solve problems
 - c. Science
 - i. Applies scientific processes and skills while creating/solving problems
 - d. Social Studies
 - i. Gathers, analyzes and evaluates information
 - e. Physical Education
 - i. Acquires and applies basic skills
 - f. Art, Music, Drama
 - i. Applies skills and knowledge
 - g. Languages
 - i. Responds to other's ideas and viewpoints
5. Percentage of students experiencing success with complex learning outcomes within each discipline; as measured by middle/junior high school report cards.⁶
6. Percentage of academic learning objectives met by students whose achievement is reported through their Individual Program Plans.

⁶ Following a review of Calgary Board of Education middle/junior high school report cards, data for these measures are expected to be available at the end of the 2013-2014 school year.

attachment

Results 2: Academic Success REASONABLE INTERPRETATION REPORT

7. Percentage of students in specialized programs and unique settings who are reported to meet academic learning objectives through program-specific report cards.⁷
8. Percentage of students participating in 4 or more Diploma Exams within three years of starting high school.
9. Percentage of students eligible for the Rutherford Scholarship.
10. Mean grade level on Advanced Placement exams.
11. Mean grade level on International Baccalaureate exams.

2.2 Be technologically fluent, able to use digital tools critically, ethically and safely.

Interpretation |

- The Chief Superintendent interprets *technologically fluent* to mean Alberta Education's learning competency "digital and technological fluency" in which students "competently use information and communication technologies as tools in a variety of digital environments and media".⁸
- The Chief Superintendent interprets *critically, ethically and safely* to mean that students make reasoned, reflective judgments about what to do or believe as they work to meet their learning goals.

Indicators |

1. Percentage of grade 4 students who report they can use technology to help them learn; as measured by CBE-specific questions on Alberta Education's Accountability Pillar Survey.

⁷ Following a review of Calgary Board of Education specialized program report cards, data for these measures are expected to be available at the end of the 2013-2014 school year.

⁸ Alberta Education. (2011). *Framework for student learning: competencies for engaged thinkers and ethical citizens with an entrepreneurial spirit*.



attachment

Results 2: Academic Success
REASONABLE INTERPRETATION REPORT

2. Percentage of grade 4 students who report they can use technology to communicate with others; as measured by CBE-specific questions on Alberta Education's Accountability Pillar Survey.
3. Percentage of grade 7, 10 and 12 students who report they are confident in their abilities to use digital technologies in support of their learning; as measured by CBE-specific questions on Alberta Education's Accountability Pillar Survey and the Calgary Board of Education student survey.
4. Percentage of grade 7, 10 and 12 students who report they are capable of using digital technologies to communicate effectively with others; as measured by CBE-specific questions on Alberta Education's Accountability Pillar Survey and the Calgary Board of Education student survey.
5. Percentage of grade 7, 10 and 12 students who report they can use technology to investigate and solve problems; as measured by CBE-specific questions on Alberta Education's Accountability Pillar Survey and the Calgary Board of Education student survey.
6. Percentage of grade 7, 10 and 12 students who report they can assess critically the information presented in a variety of online environments; as measured by CBE-specific questions on Alberta Education's Accountability Pillar Survey and the Calgary Board of Education student survey.



operational
expectations
monitoring report

OE-4: Treatment of Employees

Monitoring report for the
period September 1,
2011 to August 31, 2012

Report date:
November 27, 2012

CHIEF SUPERINTENDENT CERTIFICATION

With respect to Operational Expectations 4: Treatment of Employees, the Chief Superintendent certifies that the proceeding information is accurate and complete.

Signed: Naomi Johnson
Naomi E. Johnson, Chief Superintendent

Date: Nov 13, 2012

BOARD OF TRUSTEES ACTION

With respect to Operational Expectations 4: Treatment of Employees, the Board of Trustees:

- ☐ Finds the evidence to be compliant
- ☐ Finds the evidence to be compliant with noted exceptions
- ☐ Finds evidence to be not compliant

Summary statement/motion of the Board of Trustees:

Signed: _____
Chair, Board of Trustees

Date: _____



OE-4: Treatment of Employees

The Chief Superintendent shall ensure the recruitment, employment, development, evaluation and compensation of the organization's employees in a manner necessary to enable the organization to achieve its *Results* policies.

Board-approved Interpretation |

The Chief Superintendent interprets the Board of Trustees' values in this statement to mean that the Calgary Board of Education will attract and retain the right people with the right skills at the right time in the right numbers. To attract and retain employees, the Calgary Board of Education must continuously foster working environments that support employees.

In addition to support, it is important that each and every employee understand how their work contributes to organizational performance, student learning and the Board of Trustees' Results.

For the purposes of this report, the term employees is interpreted to encompass "staff", "personnel" and "people" as found in OE-4.

The Chief Superintendent will

4.1 Conduct extensive background inquiries and checks prior to hiring any paid personnel.	The indicator was not achieved.
---	---------------------------------

Board-approved Interpretation |

The Chief Superintendent interprets *background inquiries* to be reference checks, a criminal record check including a vulnerable sector search, verification of past employment and verification of academic credentials. These checks are completed prior to an offer of employment.

Board-approved Indicator of Compliance |

100% of new employees will have a thorough background check including but not limited to those conditions set out in the interpretation, prior to commencing employment.



Evidence of Compliance |

For 2011-2012, 99% of school principals responded "Yes" to the following statement in Action Manager:

- "All new hire or rehired paid employees began work at this school after the principal received confirmation of clearance from Human Resources that the person successfully passed a vulnerable sector police information check."

Two principals indicated a noon supervision employee began work at their schools before the police information check process was completed. These principals contacted Human Resources and were asked to continue with the employment as documentation was forthcoming.

Action Manager is a web application developed by employees of the Calgary Board of Education, Learning Innovation. The application asks our school principals to respond "Yes", "No" or "Not Applicable" (NA) to a series of statements directly related to Operational Expectations indicators. Area Directors oversee the principals' responses and the application is administered through the Deputy Chief Superintendent.

Action Manager records principals' responses by school and area. All schools are required to respond to all statements. Outstanding responses are investigated before the end of the school year and a response is entered by the principal. The application is pass-code secured so that only the specific school's principal or acting principal may enter, revise and save a response.

When a principal responds "No" or "NA" to a statement in Action Manager, the principal is required to enter an explanation. The application will not save a "No" or "NA" response when the explanation section is blank. These explanations are visible to the application administrator and the area directors.

The interpretation for sub-section 4.1 also references verification of past employment and verification of academic credentials. These two indicator conditions are new and were approved by the Board of Trustees in March 2012. While this work is part of the current hiring process, no tracking mechanism was in place during the 2011-2012 year. These conditions are not applicable as evidence at this time and will be reported in the next monitoring cycle for OE-4.



4.2	Select the most qualified and best-suited candidates for all positions.	The indicator was achieved.
-----	---	-----------------------------

Board-approved Interpretation |

The Chief Superintendent interprets employment *qualifications* to be education and experience. During the selection process additional attributes are considered such as:

- quality of judgment;
- professional currency;
- effective cross-functional teamwork;
- communication and influencing skills;
- technical competence;
- customer service orientation;
- analytical competence;
- project management skills; and
- personal suitability.

The Chief Superintendent interprets *best-suited* to be those individuals with the required education, experience, attributes and fit with the organization.

Board-approved Indicator of Compliance |

98% of selected employees are best-suited for their position.

Evidence of Compliance |

100% of selected employees are best-suited for their position based on the assessment of the leaders in Human Resources who are accountable for CBE selection processes. The leaders in Human Resources ensure their employees provide hiring supervisors with qualified applicants for selection.

4.3	Ensure that all employees are qualified to perform the responsibilities assigned to them.	The indicator was achieved.
-----	---	-----------------------------

Board-approved Interpretation |

Employees must demonstrate an ability to perform the work required. A key measurement of success is how well a new employee performs in a new position. When an employee successfully completes their probationary assessment, they are deemed to possess the knowledge, skills and abilities required of their position. The employee has also demonstrated a cultural fit to the organization.

The Chief Superintendent interprets the *qualifications* of an employee to include an aspect of growth. Market shortages often dictate that an employer select an employee who may not have the full qualifications but certainly the potential to grow into the position.



Board-approved Indicator of Compliance |

95% of all employees will successfully complete their probationary assessment.

Evidence of Compliance |

97% of all employees successfully completed their probationary assessment as evidenced by successful performance evaluations and continued employment beyond the probationary period.

4.4	Administer clear personnel rules and procedures for employees, including processes for suspension, transfer and termination actions.	Three of three indicators were achieved.
-----	--	--

Board-approved Interpretation |

The Chief Superintendent interprets *rules and procedures* to be subject to the provisions of the collective agreements, terms and conditions of employment, and current statute (*School Act*). The Calgary Board of Education will develop and maintain Human Resource policies and procedures that set out the organizational expectations of the employee and govern processes that impact the employee lifecycle; that is, from hire to termination.

Board-approved Indicators of Compliance |

1. Human Resource policies are current, foreknown, consistently applied and comply with statute and the provisions of the collective agreements.
2. Human Resource policies are reviewed on a bi-annual basis to ensure currency and compliance with the collective agreements and statute.
3. 100% of employees will be made aware of Calgary Board of Education policies or regulations governing:
 - respect in the workplace;
 - conflict of interest; and
 - responsible use of electronic information resources.

Evidence of Compliance |

1. Administrative regulations under the accountability of Human Resources are current, foreknown, consistently applied and comply with statute and the provisions of the collective agreements, based on the assessment of the leaders in Human Resources who are responsible for the applicable administrative regulations.
2. All administrative regulations under the accountability of Human Resources were reviewed and recommended revisions were documented in March 2012. The changes to administrative regulations will be approved, implemented and communicated in the next monitoring cycle.

3. This indicator is new and was approved by the Board of Trustees in March 2012. There is evidence of compliance with respect to awareness of the respect in the workplace and acceptable use of electronic information resources administrative regulations. The system-wide awareness of the conflict of interest administrative regulation is not applicable as evidence at this time and will be reported in the next monitoring cycle for OE-4.

100% of existing employees were made aware of CBE policies and regulations regarding respect in the workplace when the Working Relationship Commitment was launched in January 2012.

100% of existing employees were made aware of CBE policies and regulations regarding responsible use of electronic information resources in June 2012 when a revised administrative regulation was issued. Every employee is also made aware of this administrative regulation each time they log in to the CBE network.

100% of new employees were made aware of the CBE policies and regulations regarding respect in the workplace, conflict of interest, and responsible use of electronic resources through documents provided at the time of hire and the subsequent new employee orientation process.

4.5 Effectively handle complaints and concerns.	One of two indicators was achieved.
---	-------------------------------------

Board-approved Interpretation |

The Chief Superintendent interprets *complaints and concerns* to be those matters voiced by employees within the context of their employment with the Calgary Board of Education.

The Chief Superintendent interprets *effective* as working relationships characterized by open and respectful dialogue with Calgary Board of Education employees and the resolution of issues in a timely fashion. This is not a random happening. Mechanisms must be developed and maintained, with intention, to foster a working environment where employees are free to voice their issues and expect resolution. Examples of these mechanisms are grievance procedures, the whistleblower administrative regulation and the respect in the workplace administrative regulation.

Board-approved Indicators of Compliance |

1. At least three internal mechanisms that support respectful resolution of employees' issues are developed, communicated and maintained.
2. 98% of employee inquiries to the Employee Information Centre are resolved within four business days.

Evidence of Compliance |

1. There are seven internal mechanisms that support respectful resolution of employee issues:
 - Employee Contact Centre (formerly known as Employee Information Centre);
 - Grievance procedure (unionized employees) and right of appeal (non-union employees);
 - Administrative Regulation 4002 – Administrator Growth, Supervision and Evaluation;
 - Administrative Regulation 4003 – Teacher Growth, Supervision and Evaluation;
 - Administrative Regulation 4027.2 – Personal and Sexual Harassment;
 - Administrative Regulation 4080 – Workplace Violence; and
 - Unsafe Condition Report process.
2. 96% of employee inquiries to the Employee Contact Centre (formerly known as Employee Information Centre) were resolved within four business days.

4.6	Maintain adequate job descriptions for all employee positions.	Two of three indicators were achieved.
-----	--	--

Board-approved Interpretation |

The Chief Superintendent interprets a *job description* as an overview of a position that includes and is not limited to a job summary, illustrative examples of the work, and the qualifications, experience, skills and knowledge required of the candidate to perform the work. Further, the Chief Superintendent expects that employees fully understand the roles and responsibilities of the position they hold.

Board-approved Indicators of Compliance |

1. A position description will be prepared and its currency maintained for all Calgary Board of Education positions.
2. Every employee will be provided with their position description prior to commencing employment.
3. Every Calgary Board of Education position description will be reviewed once in a three-year period.

Evidence of Compliance |

1. A comprehensive review of all Calgary Board of Education position descriptions commenced in July 2012. There were 787 active position descriptions at the commencement of the review. The review revealed ten positions without a



current position description. These ten positions are held by fifteen employees (approximately 0.1% of active employees). Upon completion of the position description review in early 2013, all positions will have a position description and the number of position descriptions will be significantly reduced.

2. The Calgary Board of Education has a long-standing practice of using the position description as the base document for a job posting. As a result, all employees have access to the description of the position for which they are applying. The description includes the purpose, accountability, and major responsibilities of the position.
3. All position descriptions are currently under review as part of a project that commenced in July 2012 and will be completed in early 2013. Human Resources will institute a cycle requiring review of every position description at least once in a three-year period.

4.7 Protect confidential information	The indicator was not achieved.
--------------------------------------	---------------------------------

Board-approved Interpretation |

The Chief Superintendent interprets *confidential information* to be personal information about employees. Further, this confidential information exists in the form of a record. The definition of personal information is taken from the FOIP Act, Section 1(n), which states "personal information means recorded information about an identifiable individual."

Personal information of Calgary Board of Education employees includes items such as:

- confirmation of employment with the Calgary Board of Education without employees' stated permission;
- business address or home or business telephone number;
- race, national or ethnic origin, colour;
- age, sex, marital status or family status;
- health and health care history; and
- educational, financial, employment or criminal history, including criminal records where a pardon has been given.

A record is defined as personal information that is written, photographed, scanned or stored in any manner.

The Chief Superintendent interprets *protect* to mean the development and maintenance of appropriate security mechanisms that address three areas: physical, technical and administrative. Examples of these mechanisms include secure storage of records (physical), restricted access to records (technical) and protocols governing the release of personal information (administrative).



Board-approved Indicators of Compliance |

No breaches in the reporting period.

Evidence of Compliance |

Four breaches have been reported in this period.

- 1) In November 2011, an application form from an individual with the same name as a current employee was scanned into the incorrect employee file. The application form was removed from the current employee's file upon notification by the employee of the inaccurate information in their file. The application form included the applicant's home address, home phone number, resume, references, and reference letters.
- 2) In March 2012, two successful applicants for the substitute teaching roster were mailed a package of information containing the other applicant's information due to mislabeling of envelopes. The two individuals were contacted and the correct documents were provided. The package of information received in error included the applicant's home address and home phone number.
- 3) In July 2012, 131 substitute teachers received a substitute teacher profile form that was not their own due to mislabeling of envelopes. The profile received in error included the teacher's home address.
- 4) In July 2012, fifteen probationary teachers received a contract for another probationary contract teacher due to due to mislabeling of envelopes. The contract received in error included the teacher's home address.

4.8	Develop total compensation plans to attract and retain the highest quality "exempt" employees within available resources.	The indicator was achieved.
-----	---	-----------------------------

Board-approved Interpretation |

The Chief Superintendent interprets *total compensation* to include salaries, benefits, and other perquisites. In order to attract and retain quality exempt employees, total compensation must be competitive subject to the Calgary Board of Education's ability to pay.

Board-approved Indicator of Compliance |

Salaries and benefits are periodically reviewed against identified comparators.

Evidence of Compliance |

Selective salaries and benefits were reviewed as required to address specific questions or concerns. The reviews were conducted to compare salary ranges of positions with similar responsibilities.

4.9 Honour the terms of negotiated agreements	The indicator was achieved.
---	-----------------------------

Board-approved Interpretation |

In order to foster and maintain positive employee and labour relations, the Calgary Board of Education must adhere to the provisions of the collective agreements and the terms and conditions governing exempt employees.

Board-approved Indicator of Compliance |

85% of grievances will be resolved prior to third party intervention.

Evidence of Compliance |

88% of grievances were resolved prior to third party intervention.

4.10 Receive Board of Trustees' approval for the bargaining mandate and ratification of all collective agreements for unionized employees.	Two of two indicators were achieved.
--	--------------------------------------

Interpretation |

The Chief Superintendent interprets *Board of Trustees' approval* to be a carried motion recorded in the minutes of a meeting of the Board of Trustees.

The Chief Superintendent interprets *bargaining mandate* to be the granting of authority to commence collective bargaining in accordance with the *Labour Relations Code*.

The Chief Superintendent interprets *ratification* to be approval to conclude a collective agreement in accordance with the *Labour Relations Code*.

Indicators of Compliance |

1. The commencement of every round of collective bargaining occurs after the Board of Trustees approves a bargaining mandate.



2. The conclusion of every round of collective bargaining with the ratification of the new collective agreement by the Board of Trustees.

Evidence of Compliance |

1. One round of collective bargaining commenced during the monitoring period. The Board of Trustees carried a motion on February 28, 2012, approving a bargaining mandate for collective bargaining with the Alberta Teachers' Association. Collective bargaining commenced on April 19, 2012.
2. Two rounds of collective bargaining concluded during the monitoring period:
 - The Board of Trustees carried a motion on February 28, 2012, ratifying a new collective agreement with the Canadian Union of Public Employees; and
 - The Board of Trustees carried a motion on June 19, 2012, ratifying new collective agreements with the CBE Staff Association.

4.11 Receive Board of Trustees' approval for total compensation packages for all exempt employees.	The indicator was achieved.
--	-----------------------------

Interpretation |

The Chief Superintendent interprets *Board of Trustees' approval* to be a carried motion recorded in the minutes of a meeting of the Board of Trustees.

The Chief Superintendent interprets *total compensation* to include salaries, benefits, and other perquisites.

Indicator of Compliance |

Changes to total compensation packages occur after the Board of Trustees' approval.

Evidence of Compliance |

The Board of Trustees carried a motion on February 28, 2012, approving changes to the total compensation packages for exempt employees.

4.12 Maintain an organizational culture that positively impacts the ability of employees to responsibly perform their jobs and work in an environment of professional support and courtesy.	Two of two indicators were achieved.
---	--------------------------------------

Board-approved Interpretation |

There is a significant correlation between an organization's culture and the level of employee engagement. Employees who are engaged in their work have a purpose, understand organizational expectations and objectives, know they are making a contribution and find value in their achievements. The Chief Superintendent interprets an *environment of professional support and courtesy* to be a culture of respect, trust and participation. The Calgary Board of Education Working Relationship Commitment defines this culture and provides a developmental framework. Employee voice is a critical component and influences the organization's direction and processes wherever possible.

Further, the Chief Superintendent interprets *employee ability and performance* to be linked to capacity building. It is important that employees are current in their work and have opportunities to develop their understanding and skills. Most important is the direct relationship between building employee capacity and student achievement. Professional development provides an opportunity to meet the learning needs of employees, who in turn meet the needs of student learning.

Board-approved Indicators of Compliance |

1. On a bi-annual basis the Calgary Board of Education shall conduct an employee engagement survey utilizing a representative sample of the workforce.
 - Employee response rate to the survey will exceed 35% of those surveyed.
 - Survey results regarding the degree of employee engagement will be equal to or better than the industry benchmark, as determined by the selected survey tool.
2. The Calgary Board of Education's attrition rate for all Calgary Board of Education employees excluding temporaries, substitutes and retirees will be equal to or less than the industry benchmark of 5%.
3. The Calgary Board of Education will achieve within a range of +/- one percentage point from previous three-year average results on the Accountability Pillar Survey pertaining to teacher responses about professional development.

Evidence of Compliance |

1. This indicator is new and was approved by the Board of Trustees in March 2012. A process for gathering information from employees is currently under review. The indicator is not applicable as evidence at this time and will be reported in the next monitoring cycle for OE-4.
2. The Calgary Board of Education attrition rate of 4.76% was less than the industry benchmark of 5%.
3. In the 2012 Accountability Pillar Survey, 74.6% of CBE teachers responded "Agree" or "Strongly Agree" to the following question:



“Thinking back over the past three years, to what extent do you agree or disagree that professional development opportunities made available through the jurisdiction have...

- a) Effectively addressed your professional development needs
- b) Significantly contributed to your on-going professional development
- c) Been focused on the priorities of the jurisdiction”

This result was higher than the previous three-year average (2009 to 2011) of 73.6%.

4.13 Reasonably include people in decisions that affect them.	The indicator is not applicable.
---	----------------------------------

Board-approved Interpretation |

The Chief Superintendent interprets *reasonable inclusion* of employees in decision-making to begin with a framework that provides clarity for employees about their participation in the process. This framework is built on the platform of inform, consult, involve, collaborate and empower. The framework is designed to reflect the interests and concerns of employees who are impacted by pending decisions.

Board-approved Indicators of Compliance |

On a bi-annual basis the Calgary Board of Education shall conduct an employee engagement survey utilizing a representative sample of the workforce.

- Survey results pertaining to reasonable inclusion of employees in decisions that affect them will be equal to or better than the industry benchmark, as determined by the selected survey tool.

Evidence of Compliance |

This indicator is new and was approved by the Board of Trustees in March 2012. A process for gathering information from employees is currently under review. The indicator is not applicable as evidence at this time and will be reported in the next monitoring cycle for OE-4.



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.



attachment

OE-4: Treatment of Employees

Capacity Building Information

November 27, 2012

Future Enhancements in Evidence of Compliance

A significant project, known as the “eHR Project”, is currently underway to deliver human resource (HR) business processes and enable technology to enhance our ability to provide quality HR services to our employees in support of student success. The key deliverables for the eHR Project include:

- PeopleSoft technology upgrade
- New and/or updates to existing PeopleSoft modules
- Comprehensive change management program

The changes resulting from the eHR Project will be implemented in the first three months of 2013. The introduction of new functionality within our human resource information system, PeopleSoft, will improve reporting of compliance for the completion of the OE-4 monitoring report in 2013, including policy requirements:

- 4.1 – Conduct extensive background inquiries and checks prior to hiring any paid personnel
- 4.4 - Administer clear personnel rules and procedures for employees, including processes for suspension, transfer and termination actions.

4.5 – Effectively Handle Complaints and Concerns

The indicator of compliance regarding employee inquiries to the Employee Contact Centre (standard was 98%; actual was 96%) was not achieved due to the complexity of some of the issues to be resolved. Employee concerns regarding vacation balances or pension reconciliations can take more than four days to research and respond as required by the compliance indicator. The CBE will continue to monitor the effectiveness of the Employee Contact Centre processes and determine what changes are required.

4.7 – Protect Confidential Information

The manual process for scanning in place at the time of the November 2011 privacy breach has since been replaced with an e-records system that uses employee or applicant numbers to store data. In response to the three privacy breaches related to staffing information, processes were changed to move from mailing paper documents to e-mailing electronic documents to avoid the risk of mislabeled envelopes. New functionality will be implemented within our human resource information system in 2013 that will automate many of our hiring and staffing processes, thereby reducing paper handling and significantly reducing the risk of privacy breaches.



operational
expectations
monitoring report

OE-10: Instructional Program

Monitoring report for the
school year 2011-2012

Report date:
November 27, 2012

CHIEF SUPERINTENDENT CERTIFICATION

With respect to Operational Expectations 10: Instructional Program, the Chief Superintendent certifies that the proceeding information is accurate and complete.

Signed: Naomi Johnson
Naomi E. Johnson, Chief Superintendent

Date: Nov. 21, 2012

BOARD OF TRUSTEES ACTION

With respect to Operational Expectations 10: Instructional Program, the Board of Trustees:

- ☐ Finds the evidence to be compliant
- ☐ Finds the evidence to be compliant with noted exceptions
- ☐ Finds evidence to be not compliant

Summary statement/motion of the Board of Trustees:

Signed: _____
Chair, Board of Trustees

Date: _____



OE-10: Instructional Program

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.

Board-approved interpretation |

Broadly, the Chief Superintendent interprets that the Board of Trustees values student engagement in learning. Intellectual engagement requires students to seriously invest both emotionally and cognitively in their learning, and is influenced by:

- instructional challenges;
- individual and collective knowledge building;
- high expectations for success; and
- positive relationships with teachers.¹

Specifically, the Chief Superintendent interprets:

- *program of instruction* to mean the learning outcomes defined in Alberta Education's authorized programs of study;
- *challenging and relevant opportunities* to mean that each student is intellectually engaged in learning at an appropriate level for growth;
- *all students* to mean students enrolled in Calgary Board of Education schools and programs;
- *achieve at levels* to mean the high standards appropriate to each student as an individual; and
- *defined in the Board's Results policies* to mean a demonstration of performance in academic success, citizenship, character and personal development.

Evidence of student performance is reported in the monitoring for Results policies. The focus of this OE reasonable interpretation is on the learning environment – the supports and practices that result in student engagement in learning.

¹ Dunlevy, Jodene and Milton, Penny. What did you do in school today? Canadian Education Association, 2009.



The Chief Superintendent will ensure that the instructional program:

10.1	Is personalized, enabling students to learn at their own pace, place and time.	the applicable indicator was achieved
------	--	---------------------------------------

Board-approved Interpretation |

The Chief Superintendent interprets:

- *personalized* to mean instruction designed in response to individual and group interests, abilities, goals and prior learning; and
- *enabling students to learn at their own pace, place and time* to mean that students can access instruction and build knowledge in flexible ways and environments.

The maintenance of a system-wide focus on the personalization of student learning is a process that requires continuous communication, analysis, adjustment, capacity building and organizational change management.

This results in an ongoing endeavor with many interdependencies and complexities. CBE leaders throughout the system provide structure and support for this work as the concept moves from innovation to integrated practice.

Board-approved Indicators of Compliance |

1. 100 per cent of school principals engage with their staff to further understanding of the personalization of student learning, as measured by Action Manager.
2. 100 per cent of school development plans will articulate a specific action related to CBE Alberta Initiative for School Improvement (AIS) Cycle 5 project on the personalization of student learning, as measured by Skovison.

Evidence of Compliance |

1. This indicator is new and was approved by the Board of Trustees on September 18, 2012. Through Action Manager rolled-up evidence that principals engage with their staff to further understand the personalization of learning is provided, indicating achievement for 2011-2012.

For 2011-2012, 100 per cent of school principals responded Yes to the following two statements in Action Manager:

- “all teachers in my school were provided with opportunities to participate in professional development related to the personalization of student learning” and



- “professional learning communities in my school engaged in collaborative instructional design to personalize student learning.”

Full alignment of indicator and evidence will be reported in the next monitoring cycle.

Action Manager is a web application developed by employees of the Calgary Board of Education, Learning Innovation. The application asks school principals to respond Yes, No or Not Applicable (NA) to a series of statements directly related to Operational Expectations indicators. Area Directors oversee the principals' responses and the application is administered through the Deputy Chief Superintendent.

Action Manager records principal's responses by school and Area. All schools are required to respond to all statements. Outstanding responses are investigated by the application administration and Area Directors before the end of the school year and a response is entered by the principal. The application is pass-code secured so that only the specific school's principal or acting principal may enter, revise and save a response.

- This indicator is new and was approved by the Board of Trustees on September 18, 2012. Cycle 5 of the Alberta Initiative for School Improvement (AISI) is funded and implemented for 2012 to 2015. Schools will begin entering data into SkoVision this fall and evidence will be reported in the next monitoring cycle for OE-10.

SkoVision is a school development planning software tool used by Calgary Board of Education schools to identify the outcomes, measures, strategies and actions of their school plan. Data is populated into school plans from a system level. Schools are also able to create their own school-based measures and record their results as they gather their own data. Schools will identify an AISI Action specifying their AISI work. Measures will be created at both system and school levels to track progress.

Evidence demonstrates the indicator in sub-section 10.1 that is applicable to this monitoring report was achieved.

10.2 Is competency-based.	2 of 2 indicators were achieved
---------------------------	---------------------------------

Board-approved interpretation |

The Chief Superintendent interprets *competency-based* to mean the set of attitudes, skills and knowledge identified in the *Framework for Student Learning*, Alberta Education, 2011.



These competencies are currently implicit in Alberta Education's authorized programs of study and include but are not limited to:

- critical thinking, problem solving and decision-making;
- creativity and innovation;
- social, cultural, global and environmental responsibility;
- communication;
- digital and technological fluency;
- lifelong learning, personal management and well-being; and
- collaboration and leadership.

Alberta Education has initiated a reframing of curriculum and the competencies students will need to be successful into the future. Alberta Education's *Framework for Student Learning* provides a foundation for the review of student learning outcomes and, with other revised standards and guidelines, gives direction for the development of future curriculum – programs of study, assessment, and learning and teaching resources.

Beginning with Career and Technology Foundations in 2013-2014 and Career and Life Management in 2014-2015, Alberta Education will lead the re-design. The build-out to other curricular areas will take a number of years. During this process, it is expected Alberta Education will clarify the role of competencies in student learning and this clarification will be clearly reflected in the programs of study, assessment, and learning and teaching resources.

Board-approved Indicators of Compliance |

1. 100 per cent of school principals confirm use of Alberta Education's authorized programs of study, as measured by Action Manager.
2. 100 per cent of school principals confirm instruction is aligned with the student learning outcomes identified in Alberta Education's authorized programs of study, as measured by Action Manager.

Evidence of Compliance |

1. and 2.

The two indicators were approved by the Board of Trustees on September 18, 2012. However, because this work is a foundational piece of education in Alberta, the Area Directors coordinated a survey of principals this fall.

100 per cent of the principals indicated Yes or NA to the following statements:

- "Alberta Education programs are used in my school" and
- "instruction in my school is aligned with the student learning outcomes identified in Alberta Education's authorized programs of study."

The school reporting NA was Emily Follensbee School where instruction is modified for the specific learning needs of students. Administration supports these instructional decisions.



These two indicators are included in Action Manager for the 2012-2013 year.

Evidence demonstrates two indicators in sub-section 10.2 were achieved.

10.3	Supports children as individuals emotionally, intellectually, physically, socially and spiritually.	4 of 4 indicators were achieved
------	---	---------------------------------

Board-approved Interpretation |

The Chief Superintendent interprets that the Board values a program of instruction that is integrated and responsive to each learner. The Chief Superintendent interprets *children* to be students enrolled in Calgary Board of Education schools and programs.

Board-approved Indicators of Compliance |

1. 100 per cent of school principals confirm resources are designated to support the specific learning needs of students, as measured by Action Manager.
2. 100 per cent of school principals confirm strategies are incorporated into work with students to support a positive learning environment and the building of positive relationships in school, as measured by Action Manager.
3. 100 per cent of school principals confirm their school has a school learning team, as measured by Action Manager.
4. 100 per cent of school principals confirm their school has access to area learning team services and supports, as measured by Action Manager.

Evidence of Compliance |

1. This indicator is new and was approved by the Board of Trustees on September 18, 2012. Action Manager provides rolled-up evidence to indicate achievement for 2011-2012.

For 2011-2012, 100 per cent of school principals responded Yes or NA to the following two statements in Action Manager as evidence that resources are designated to support specific learning needs of students:

- “school staff were specifically designated to support English Language Learners” and
- “school staff were specifically designated to support students with identified special needs.”

Two school principals responded NA to the statement regarding support for English Language Learners as there were no English Language Learners



attending their schools in 2011-2012. All principals responded Yes to the statement about support for students with identified special needs.

Full alignment of indicator and evidence will be reported in the next monitoring cycle.

2. For 2011-2012, 100 per cent of school principals responded Yes to the following statement in Action Manager:
 - “strategies to support a positive learning environment and the building of positive relationships were in use at this school.”
3. For 2011-2012, 100 per cent of school principals responded Yes to the following statement in Action Manager:
 - “my school had a school learning team.”

School learning teams work collaboratively to support the specific learning needs of identified learners within each school. The evidence for this indicator also applies to indicator # 1.

4. For 2011-2012, 100 per cent of school principals responded Yes to the following statement in Action Manager:
 - “area-level learning services were accessed by my school.”

Evidence demonstrates the four indicators in sub-section 10.3 were achieved.

10.4	Is based on provincially-approved programs of study, available in a variety of forms, in-person or virtually, collaboratively or independently.	2 of 2 indicators were achieved
------	---	---------------------------------

Board-approved Interpretation |

The Chief Superintendent interprets:

- *provincially-approved programs of study* to mean all programs authorized by Alberta Education for use in CBE schools including locally developed courses; and
- *in a variety of forms, in person or virtually, collaboratively or independently* to mean that programs of instruction take place in classrooms and on-line, within groups and with individual students.



Board-approved Indicators of Compliance |

1. 100 per cent of schools offer only those courses authorized by Alberta Education, as measured by internal tracking.
2. 100 per cent of schools have access to a distributed learning platform, as measured by internal tracking.

Evidence of Compliance |

1. For 2011-2012, 100 per cent of schools offer only those courses authorized by Alberta Education, as confirmed through the Student Information Records System (SIRS.)

The Calgary Board of Education tracks all elementary, middle, junior high and high school courses through SIRS. Authorized courses include core curriculum, complementary and locally developed courses approved by the Board of Trustees.

2. Based on the user account log files for Desire2Learn in 2011-2012, Learning Innovation confirms that 100 percent of schools have access to this distributed learning platform. Desire2Learn (D2L) is the Calgary Board of Education's secure distributed learning platform.

Evidence demonstrates the two indicators in sub-section 10.4 were achieved.

10.5	Includes multiple approaches to assessment, including qualitative measures that effectively measure each student's progress toward achieving or exceeding standards and competencies.	the 1 applicable indicator was achieved
------	---	---

Board-approved Interpretation |

The Chief Superintendent interprets:

- *multiple approaches to assessment* to mean individual student learning is evaluated in a number of ways, depending on the purpose of the evaluation and the learning needs of the student;
- *qualitative measures* to mean performance measures that provide descriptions of student learning;
- *effectively measure* to mean the gathering of performance and analysis evidence about student learning; and
- *progress towards achieving or exceeding standards and competencies* to mean each student is advancing their level of knowledge and skills in relation to their prior levels of learning and the authorized programs of study learning outcomes.



Board-approved Indicators of Compliance |

1. 100 per cent of school principals confirm formative assessment practices are used within the instructional program at their school, as measured by Action Manager.
2. 100 per cent of school principals confirm students are involved in self-assessment practices, as measured by Action Manager.
3. 100 per cent of school principals confirm summative evaluation is provided to students and parents through report cards and/or individual program plans, as measured by Action Manager.
4. 100 per cent of school principals confirm qualitative and/or quantitative information is provided in student report cards and individual program plans, as measured by Action Manager.
5. 100 per cent of schools have access to specialized assessments from professionals trained in the administration of the assessment tools, as measured by internal tracking.

Evidence of Compliance |

1. This indicator is new and was approved by the Board of Trustees in September 2012. The indicator was developed to provide additional evidence of organizational performance. This indicator is not applicable as evidence at this time and will be reported in the next monitoring cycle.
2. This indicator is new and was approved by the Board of Trustees in September 2012. The indicator was developed to provide additional evidence of organizational performance. This indicator is not applicable as evidence at this time and will be reported in the next monitoring cycle.
3. This indicator is new and was approved by the Board of Trustees in September 2012. The indicator was developed to provide additional evidence of organizational performance. This indicator is not applicable as evidence at this time and will be reported in the next monitoring cycle.
4. This indicator is new and was approved by the Board of Trustees in September 2012. The indicator was developed to provide additional evidence of organizational performance. This indicator is not applicable as evidence at this time and will be reported in the next monitoring cycle.
5. For 2011-2012, 100 per cent of schools had access to specialized assessments. Learning Services facilitates processes for all students to have access to specialized assessment either from their teachers or other professionals.

Evidence demonstrates the one indicator applicable in sub-section 10.5 was achieved.



10.6	Is inclusive of new and innovative programs to meet students' interests and passions and accommodates different learning styles and needs.	4 of 5 indicators were achieved
------	--	---------------------------------

Board-approved Interpretation |

The Chief Superintendent interprets:

- *new and innovative programs* to mean the creation or acquisition of locally developed courses and alternative programs;
- *meet student's interests and passions* to mean a variety of authorized programs are offered to students; and
- *different learning styles and needs* to mean a continuous, responsive design of instructional strategies that result in an expanded curriculum and enriched learning experiences.

Board-approved Indicators of Compliance |

1. 100 per cent of students in grades 7 to 12 are provided with opportunities to select courses within their instructional program, as measured by Action Manager.
2. 100 per cent of alternative program proposals received by the Calgary Board of Education are considered within the context of the CBE Alternative Program Proposal Process, as measured by internal tracking.
3. On an annual basis, currently authorized locally developed courses are reviewed for relevancy and student interest, as measured by internal tracking.
4. As required by provincial reporting timelines, requests for new locally developed courses that meet identified student interest are submitted for Board approval and Alberta Education authorization, as measured by internal tracking.
5. 100 per cent of teachers are provided with opportunities to participate in professional learning to design instructional strategies, as measured by Action Manager.

Evidence of Compliance |

1. For 2011-2012, 100 per cent of school principals responded Yes to the following statement in Action Manager:
 - "all students in my school in grades 7 to 12 were provided with opportunities to select courses within their instructional program."



2. During 2011-2012, the Deputy Chief Superintendent received two alternative program proposals. These proposals were reviewed and decisions made according to the process set out by the Calgary Board of Education. This process is based on the Alberta *School Act* and Calgary Board of Education regulations and requirements. The Alternative Program Proposal documents may be accessed on the CBE website:

www.cbe.ab.ca > programs > alternative programs > alternative program proposal – application process and form.

3. During 2011-2012, the locally developed courses eligible for renewal were reviewed by Learning Services for relevancy and SIRS determined student interest through enrolment.

Locally developed courses (LDC) are developed, acquired and authorized by school authorities to provide students with learning opportunities that complement provincial programs of study. A locally developed course requires review after three years of operation. Depending on continued student interest, a review process is undertaken by specialists in Learning Services.

4. As required by provincial reporting timelines, reports about locally developed courses were submitted for approval of the Board of Trustees on December 6, 2011 and April 17, 2012.
5. For 2011-2012, 99.5 per cent of school principals responded Yes to the following statement in Action Manager:

- “all teachers in my school were provided with opportunities to participate in professional learning communities to design instructional strategies.”

One school responded that the professional learning community process will begin in 2012, supported by the area through learning leaders.

Evidence demonstrated in four of five indicators in sub-section 10.6 were achieved. Indicator 5 was not achieved.

10.7	Is regularly evaluated and modified as necessary to assure its continuing effectiveness.	the applicable indicator was achieved
------	--	---------------------------------------

Board-approved interpretation |

The Chief Superintendent interprets *evaluated and modified* as program assessment addressed through the adjustment cycle and professional capacity building. The instructional program is *regularly evaluated and modified as necessary* when the instructional leaders of schools—the school principals—focus their work and the work of their staff on engaging students in their learning.



Board-approved Indicators of Compliance |

1. 100 per cent of school principals complete school development plans based on an analysis of student achievement and focused strategies and actions on improving student learning, as measured by Action Manager.
2. 100 per cent of school principals supervise and support teachers in professional capacity building, as measured by Action Manager.

Evidence of Compliance |

1. This indicator is new and was approved by the Board of Trustees on September 18, 2012. The indicator was developed to provide additional evidence of organizational performance. This indicator is not applicable as evidence at this time and will be reported in the next monitoring cycle.
2. This indicator is new and was approved by the Board of Trustees in September 2012. This indicator was developed to illustrate the integration of professional development strategies with active leadership support. Action Manager provides evidence of principal support for capacity building through professional development strategies to indicate compliance for 2011-2012.

For 2011-2012, 100 per cent of school principals responded Yes to the following statement in Action Manager:

- “job-embedded professional development strategies were used in my school.”

Full alignment of indicator and evidence will be reported in the next monitoring cycle.

Evidence demonstrates that the indicator in sub-section 10.7 that is applicable to this monitoring report was achieved.

10.8	Ensure that no program emphasizes a particular religion, notwithstanding the School Act definition of alternative programs.	the indicator was achieved
------	---	----------------------------

Board-approved Interpretation |

The Chief Superintendent interprets the Board's value to be that Calgary Board of Education programs will not promote the views of specific religions.

Board-approved Indicators of Compliance |

No CBE program emphasizes a particular religion, as measured by internal tracking.

Evidence of Compliance |

Administration verified that Calgary Board of Education programs do not promote the views of specific religions.

Evidence demonstrates that the indicator in sub-section 10.8 was achieved.

10.9	Ensure that reasonable expectations and guidelines are established and clearly communicated to students, parents and/or guardians in regards to fees.	4 of 4 applicable indicators were achieved
------	---	--

Board-approved Interpretation |

In the context of Operational Expectations 10: Instructional Program, the Chief Superintendent interprets *fees* to align with the *School Act*, 60(2) "A board may: (j) charge a parent of a student fees with respect to instructional supplies or materials." These instructional supplies or material fees are related to regular, alternative and specialized programs of instruction. The fees include complementary course requirements such as musical instrument rental. The costs connected to off-site activities are also a part of this interpretation.

In addition, the Chief Superintendent interprets:

- *reasonable* to mean administration will be responsive to mitigating circumstances that may impact a parent/guardian's or independent students' ability to pay;
- *expectation* to mean administration's anticipation of fee payment by parent/guardians or independent students and administration's understanding that this is a shared responsibility;
- *guidelines* to mean the standard format and forms used to communicate information about fees; and
- *clearly communicated* to mean parents/guardians and independent students are notified about fees in a timely manner.

Board-approved Indicators of Compliance |

1. 100 per cent of school principals confirm parents/guardians and independent students are provided information about instructional fees, payment timelines and the waiver process at the beginning of the school year, as measured by Action Manager.
2. 100 per cent of school principals confirm parents/guardians and independent students are provided with the reasons for an educational trip fee and costs related to the fee, as measured by Action Manager.



3. A standard for defining “ability to pay” is established and communicated in the waiver process, as measured by internal tracking.
4. 100 per cent of school principals confirm no CBE students are refused access to instructional materials and supplies or educational trips based on an inability to pay, as measured by Action Manager.
5. 100 per cent of school principals confirm parents/guardians and independent students are provided with an accounting of fees collected for instructional supplies and materials and for educational trips, as measured by Action Manager.

Evidence of Compliance |

1. This indicator is new and was approved by the Board of Trustees on September 18, 2012. The indicator was developed to provide additional evidence of organizational performance. This indicator is not applicable as evidence at this time and will be reported in the next monitoring cycle.

Although there was no statement in Action Manager for 2011-2012, it should be noted that all school websites have a ‘fees and waiver’ link to the CBE corporate website that informs parents about instructional fees, payment timelines and the waiver process. This information is located at <http://www.cbe.ab.ca/Parents/fees.asp#waivers>.

2. For 2011-2012, 100 per cent of school principals responded Yes to the following statement in Action Manager:
 - “parents and independent students were advised of the reasons for educational field trip fees and all costs related to the fees.”
3. Corporate Financial Services defined a standard for “ability to pay” and communicated this with the waiver process. This communication can be found on the CBE website at <http://www.cbe.ab.ca/Parents/fees.asp#waivers>.

In addition to the formal waiver process described on the website, a principal discretionary waiver is available for a family unable to pay some or all of the school fees and does not qualify for the standard waiver process. This process is facilitated at the school level.

4. For 2011-2012, 100 per cent of school principals responded Yes to the following statement in Action Manager:
 - “eligible students have access to instructional supplies and materials regardless of an inability to pay.”
5. For 2011-2012, 100 per cent of school principals responded Yes to the following statement in Action Manager:



- “an accounting of fees collected for instructional supplies and materials and for educational trips were provided to parents and independent students.”

Evidence demonstrates the four indicators in sub-section 10.9 that are applicable to this monitoring report were achieved.

ATTACHMENT: OE-10: Instructional Program Process Information

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.



| attachment |

OE-10: Instructional Program**Capacity Building Information**

November 27, 2012

OE-10 Policy Subsection 10.6

The Chief Superintendent will ensure that the instructional program:

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

Indicator 5

100 per cent of teachers are provided with opportunities to participate in professional learning to design instructional strategies, as measured by Action Manager.

One school responded that the professional learning community process will begin in 2012. The Area Director is working with the principal to provide support for the school professional learning community and learning leaders are working with staff to design instructional strategies.



report to Board of Trustees

Presentation of Audited Financial Statements and Auditors' Report

Date	November 27, 2012
Meeting Type	Regular Meeting, Public Agenda
To	Board of Trustees
From	Board of Trustees' Audit Committee
Purpose	Decision
Originator	Trustee Lynn Ferguson, Audit Committee Chair
Governance Policy Reference	GC-3: 3.7 Board Job Description GC-5E: Board Committees

1 | Recommendation

THAT the Board of Trustees approves:

- 1) the Alberta Education Audited Financial Statements and Unaudited Schedules of the Calgary Board of Education for the year ended August 31, 2012, including the Auditors' Report thereon, dated November 27, 2012, as submitted, for submission to the Minister of Education; and
- 2) the Calgary Board of Education Financial Statements and Statistical Information for the year ended August 31, 2012, including the Auditors' Report thereon, dated November 27, 2012, as submitted, for submission to the Minister of Education.

2 | Background:

In accordance with section 146 of the *School Act*, the Board of Trustees must appoint an auditor. The Board of Trustees appointed KPMG LLP, who has now completed their examination of the 2011/12 financial statements. The auditors'



professional opinion on these financial statements is included in the Auditors' Report, dated November 27, 2012, and will be signed following Board approval.

Pursuant to section 151(1) of the *School Act*, the auditor must send to the Minister, on or before November 30 in each year, copies of:

- (a) the financial statements,
- (b) the auditor's report on the financial statements, and
- (c) any written communication between the auditor and the board respecting the systems of internal control and accounting procedures of the board.

In order to assist the Board of Trustees with its work, the Board established an Audit Committee with the following responsibilities that specifically apply to the audited financial statements:

- (a) to review annually, the external auditors' performance, reporting any issues.
- (b) to serve as liaison to the external auditors, and arrange a meeting with the Board of Trustees prior to public presentation of the annual audited statements.
- (c) to review and recommend approval of the annual audit plan.
- (d) to review and report on the annual financial statements and audit findings report.
- (e) to review with the external auditors the auditing process, any significant difficulties encountered during the audit including any restrictions on scope of work or access to required information.

The Audit Committee has reviewed copies of all of the above information, and has discussed all of these documents with the auditors and with senior Administration. The Committee recommends that the Board of Trustees approves the Financial Statements and the Auditors' Report thereon, as submitted. Such approval is a requirement of the *School Act*.

Trustee Lynn Ferguson
Chair, Audit Committee

Attachments:

- a) Alberta Education Audited Financial Statements and Unaudited Schedules for the year ended August 31, 2012, including the Auditors' Report thereon, dated November 27, 2012.
- b) Financial Statements and Statistical Information for the year ended August 31, 2012, including the Auditors' Report thereon, dated November 27, 2012,



DRAFT



Calgary Board of Education

Alberta Education Audited Financial Statements

And

Unaudited Schedules

August 31, 2012

STATEMENT OF ADMINISTRATION RESPONSIBILITY

The Board of Trustees is responsible for ensuring that Administration fulfills its responsibility for financial reporting and control through its own ongoing monitoring and evaluation of its governance policies. The Board of Trustees carries out its responsibility for review of the financial statements principally through its Audit Committee. The Audit Committee, which consists of two Trustees and not less than three public members, meets with Administration and the External Auditor to discuss the results of the audit examination and financial reporting matters. The Audit Committee also reviews the financial statements, the Auditors' Report and other information, and recommends their approval to the Board of Trustees. The External Auditors have full access to the Audit Committee, with and without the presence of Administration.

In the context of the responsibilities of the Board, the Calgary Board of Education's Administration is responsible for the preparation, presentation and integrity of the financial statements and has prepared them in accordance with Canadian Generally Accepted Accounting Principles (GAAP). The financial statements present fairly the financial position of the Calgary Board of Education as at August 31, 2012 and the results of its operations and cash flows for the year then ended.

In fulfilling its responsibilities and recognizing the limits inherent in all systems, Administration has developed Administrative Regulations and maintains a system of internal controls, procedures and guidelines, supplemented by ongoing monitoring and evaluation of results, to provide reasonable assurance that assets are safeguarded and that transactions are properly executed in accordance with the governance policies established by the Board of Trustees.

KPMG LLP, the External Auditors appointed by the Board of Trustees, has performed an audit of the financial statements in this report. Their independent professional opinion on these financial statements is included in the Auditors' Report.

NAOMI E. JOHNSON
CHIEF SUPERINTENDENT OF SCHOOLS

DEBORAH L. MEYERS
SUPERINTENDENT, CHIEF FINANCIAL OFFICER,
AND CORPORATE TREASURER

November 27, 2012

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	3
STATEMENT OF FINANCIAL POSITION	4
STATEMENT OF REVENUES AND EXPENSES	5
STATEMENT OF CASH FLOWS	6
STATEMENT OF CHANGES IN NET ASSETS	7
STATEMENT OF CAPITAL ALLOCATIONS	8
NOTES TO THE FINANCIAL STATEMENTS	9

To the Board of Trustees

We have audited the accompanying financial statements of the Calgary Board of Education (the "Corporation"), which comprise the balance sheet as at August 31, 2012, the statements of revenue and expense, changes in net assets, capital allocations, and cash flows for the year then ended, which are presented in the format prescribed by Alberta Education, and notes comprising 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 generally accepted accounting principles, and for such internal control as management determines is necessary to enable the preparation of the 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 our 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, we consider 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 the Corporation as at August 31, 2012, and its results of operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles and the presentation requirements of Alberta Education.

STATEMENT OF FINANCIAL POSITION

as at August 31, 2012

(in dollars)

	2012	2011 (Restated - Note 20)
ASSETS		
Current assets		
Cash and temporary investments (Note 3)	\$88,201,220	\$64,275,387
Accounts receivable (net after allowances) (Note 5)	\$27,641,345	28,783,145
Prepaid expenses (Note 5)	\$10,442,951	\$7,169,390
Inventory	\$495,736	\$839,197
Total current assets	\$126,781,252	\$101,067,119
Trust assets	\$0	
Long term accounts receivable	\$0	\$0
Long term investments (Note 3)	\$107,741,671	\$107,926,700
Capital assets (Note 6)		
Land	\$2,710,985	\$4,770,796
Construction in progress	\$2,994,346	\$34,077,836
Buildings	\$1,139,011,502	
Less: accumulated amortization	(\$382,381,867)	\$756,629,635
Equipment	\$201,831,194	
Less: accumulated amortization	(\$143,692,475)	\$58,138,719
Vehicles	\$7,932,010	
Less: accumulated amortization	(\$4,355,164)	\$3,576,846
Total capital assets	\$824,050,531	\$738,416,027
TOTAL ASSETS	\$1,058,573,454	\$947,409,846
LIABILITIES		
Current liabilities		
Bank indebtedness (Note 3)	\$0	\$0
Accounts payable and accrued liabilities (Note 7)	\$72,254,825	\$70,100,210
Deferred revenue (Note 4.8)	\$50,318,781	\$53,764,309
Deferred capital allocations (Note 10)	\$12,512,153	\$6,141,231
Current portion of long term debt	\$5,455,223	\$13,777,367
Total current liabilities	\$140,540,982	\$143,783,117
Trust liabilities	\$0	\$0
Employee future benefit liabilities (Note 9)	\$18,977,061	\$19,095,949
Long term debt (Note 12)		
Supported: Debentures and other supported debt	\$13,464,702	\$17,322,047
Less: Current portion	(\$3,245,796)	(\$3,857,344)
Unsupported: Debentures and capital loans	\$0	\$0
Capital leases (Note 11)	\$16,542,935	\$41,825,753
Mortgages	\$0	\$0
Less: Current portion	(\$2,209,427)	(\$9,920,023)
Other long term liabilities (Note 13)	\$326,877	\$1,644,140
Unamortized capital allocations (Note 10)	\$674,472,561	\$587,621,675
Total long term liabilities	\$718,328,913	\$653,732,197
TOTAL LIABILITIES	\$858,869,895	\$797,515,314
Commitments and contingencies (Note 14)		
NET ASSETS (Note 15)		
Unrestricted net assets	\$2,810,336	\$2,184,011
Operating reserves	\$25,699,990	\$23,097,523
Accumulated operating surplus (deficit)	\$28,510,326	\$25,281,534
Investment in capital assets	\$119,570,333	\$98,646,553
Capital reserves	\$51,622,900	\$25,966,445
Total capital funds	\$171,193,233	\$124,612,998
Total net assets	\$199,703,559	\$149,894,532
TOTAL LIABILITIES AND NET ASSETS	\$1,058,573,454	\$947,409,846

STATEMENT OF REVENUES AND EXPENSES

for the Year Ended August 31, 2012

(in dollars)

	Actual 2012	Budget 2012 (Unaudited) - Note 1	Actual 2011 (Restated - Note 20)
REVENUES			
Government of Alberta	\$1,028,977,351	\$1,019,162,618	\$989,789,573
Federal Government and First Nations	\$2,241,955	\$2,182,212	\$2,201,030
Other Alberta school authorities	\$731,359	\$511,450	\$627,331
Out of province authorities	\$0	\$0	\$0
Alberta Municipalities-special tax levies	\$0	\$0	\$0
Fees (Note 17)	\$37,440,285	\$34,523,683	\$29,900,476
Other sales and services	\$21,010,468	\$19,660,961	\$22,271,477
Investment income	\$5,631,824	\$3,199,113	\$5,306,741
Gifts and donations	\$6,151,370	\$8,875,920	\$6,293,292
Fundraising	\$11,034,757	\$8,312,076	\$11,446,061
Rental of facilities	\$8,397,249	\$9,575,746	\$9,220,795
Gains on disposal of capital assets	\$41,336,714	\$0	\$49,283
Amortization of capital allocations	\$24,401,064	\$24,345,127	\$23,751,314
Other revenue	\$230,514	\$106,938	\$152,272
Total Revenues	\$1,187,584,890	\$1,130,455,844	\$1,101,009,645
EXPENSES			
Certificated salaries and wages	\$555,900,110	\$552,017,463	\$533,130,065
Certificated benefits	\$112,166,346	\$109,266,808	\$106,933,612
Non-certificated salaries and wages	\$177,419,009	\$181,885,318	\$178,276,506
Non-certificated benefits	\$41,156,457	\$41,742,033	\$38,895,933
Services, contracts and supplies	\$205,428,454	\$219,097,291	\$204,001,783
Capital and debt services			
Amortization of capital assets			
Supported	\$24,401,064	\$24,345,127	\$23,751,314
Unsupported	\$18,061,653	18,109,892	\$18,138,004
Total amortization of capital assets (Note 11)	\$42,462,717	\$42,455,019	\$41,889,318
Interest on capital debt (Note 12)			
Supported	\$1,464,033	\$1,464,046	\$1,874,600
Unsupported	(\$313)	\$0	\$0
Total interest on capital debt	\$1,463,720	\$1,464,046	\$1,874,600
Other interest and charges	\$1,779,050	\$1,683,105	\$1,468,149
Other expense	\$0	\$0	\$0
Total Expenses	\$1,137,775,863	\$1,149,611,083	\$1,106,469,966
	\$49,809,027	(\$19,155,239)	(\$5,460,321)
EXTRAORDINARY ITEM			
Extraordinary Item	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$49,809,027	(\$19,155,239)	(\$5,460,321)

Note 1: 2011/2012 budget figures presented reflect the Fall updated budget approved by the Board of Trustees on Dec. 6, 2011 modified to reflect the restatement of School generated funds (SGF) as required by Alberta Education.

STATEMENT OF CASH FLOWS
for the Year Ended August 31, 2012

(in dollars)

	2012	2011 (Restated - Note 20)
CASH FLOWS FROM (USED IN):		
A. OPERATIONS		
Excess (deficiency) of revenues over expenses	\$49,809,027	(\$5,460,321)
Add (deduct) items not affecting cash:		
Amortization of capital allocations	(\$24,401,064)	(\$23,751,314)
Total amortization of capital assets	\$42,462,717	\$41,889,318
Gains on disposal of capital assets	(\$41,336,714)	(\$49,283)
Losses on disposal of capital assets	\$0	\$0
Changes in:		
Accounts receivable	\$1,141,799	(\$15,609,329)
Prepays and other current assets	(\$2,930,100)	(\$2,464,227)
Long term accounts receivable	\$0	\$0
Long term investments	\$185,029	(\$3,587,366)
Accounts payable and accrued liabilities	\$837,352	\$8,022,547
Deferred revenue	(\$3,445,528)	(\$2,379,295)
Employee future benefit liabilities	(\$118,888)	(\$1,027,220)
Other: Working capital items in investing and financing activities	(\$5,040,767)	\$29,131,436
Total cash flows from Operations	\$17,162,863	\$24,714,946
B. INVESTING ACTIVITIES		
Purchases of capital assets		
Land	-	(\$22,860)
Buildings	(14,077,453)	(\$8,331,010)
Equipment	(20,901,147)	(\$19,177,718)
Vehicles	(738,974)	(\$488,381)
Net proceeds from disposal of capital assets	46,074,941	\$52,799
Other: Working capital items and unsupported finance activities	2,421,035	(\$2,743,333)
Total cash flows from Investing activities	12,778,402	(\$30,710,503)
C. FINANCING ACTIVITIES		
Capital allocations	\$20,491,874	\$6,506,626
Issue of long term debt	\$0	\$0
Repayment of long term debt	(\$29,140,162)	\$11,265,635
Add back: supported portion	\$3,857,344	\$4,480,174
Other: Long term investments and working capital items	(\$1,224,488)	(\$45,976,662)
Total cash flows from financing activities	(\$6,015,432)	(\$23,724,227)
Changes in cash and temporary investments during the year	\$23,925,833	(\$29,719,784)
Cash and temporary investments, net of bank indebtedness, at Aug. 31/11	\$64,275,387	\$93,995,171
Cash and temporary investments, net of bank indebtedness, at Aug. 31/12	\$88,201,220	\$64,275,387

STATEMENT OF CHANGES IN NET ASSETS
for the Year Ended August 31, 2012

School Jurisdiction Code:

3030

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
TOTAL ASSETS	Col. 2+3+4+5	INVESTMENT ASSETS	UNRESTRICTED ASSETS	TOTAL OPERATING RESERVES	TOTAL CAPITAL RESERVES	School & Instruction Related	Operations & Maintenance	Board & System Administration	Transportation	External Services	INTERNALLY RESTRICTED NET ASSETS				
Balance at August 31, 2011	\$149,894,532	\$98,646,553	\$2,184,011	\$23,097,523	\$25,966,445	\$9,564,037	\$21,456,576	\$7,018,385	\$345,620	\$5,724,948	\$3,964,249	\$0	\$0	\$790,153	\$200,000
Prior period adjustments (describe)															
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Adjusted Balance, Aug. 31, 2011	\$149,894,532	\$98,646,553	\$2,184,011	\$23,097,523	\$25,966,445	\$9,564,037	\$21,456,576	\$7,018,385	\$345,620	\$5,724,948	\$3,964,249	\$0	\$0	\$790,153	\$200,000
Excess (deficiency) of revenues over expenses	\$49,809,027			\$49,809,027											
Board funded capital additions	\$41,927,412														
Disposal of unsupported capital assets	\$0														
Disposal of supported capital assets (board funded portion)	\$0	\$0	\$4,738,227	\$46,074,941	\$10,143,243	\$107,581	\$35,824,117	\$0	\$0						
Direct credits to net assets	\$0	\$0	\$4,738,227	\$0	\$0				\$0						
Amortization of capital assets															
Amortization of capital allocations															
Debt principal repayments (unsupported)															
Net transfers to operating reserves															
Net transfers from operating reserves															
Net transfers to capital reserves															
Net transfers from capital reserves															
Assumption/transfer of other operations' net assets															
Balance at August 31, 2012	\$199,703,559	\$119,570,333	\$2,810,336	\$25,699,990	\$51,622,900	\$8,208,786	\$31,427,988	\$7,497,634	\$453,201	\$6,224,948	\$19,541,711	\$2,815,583	\$0	\$953,039	\$200,000

STATEMENT OF CAPITAL ALLOCATIONS
(EXTERNALLY RESTRICTED CAPITAL CONTRIBUTIONS ONLY)
for the Year Ended August 31, 2012
(in dollars)

	Deferred Capital Allocations	Unamortized Capital Allocations
Balance at August 31, 2011	\$6,141,231	\$587,621,675
Prior period adjustments	\$0	\$0
Adjusted balance, August 31, 2011	\$6,141,231	\$587,621,675
Add:		
Restricted capital allocations from:		
Alberta Education school building and modular projects	\$19,055,089	
Other Government of Alberta	\$0	
Federal Government and First Nations	\$0	
Other sources	\$0	
Interest earned on provincial government capital allocations	\$58,539	
Other capital grants and donations	\$0	
Net proceeds on disposal of supported capital assets	\$1,378,246	
Insurance proceeds (and related interest)	\$0	
Donated capital assets (amortizable, @ fair market value)		\$0
P3, other ASAP and Alberta Infrastructure managed projects		\$0
Transferred in capital assets (amortizable, @ net book value)		\$93,356,790
Current year supported debenture principal repayment		\$3,857,344
Expended capital allocations - current year	(\$14,120,952)	\$14,120,952
Deduct:		
Net book value of supported capital assets dispositions, write-offs, or transfer; Other	\$0	\$83,136
Capital allocations amortized to revenue		\$24,401,064
Balance at August 31, 2012	\$12,512,153	\$674,472,561

* Infrastructure Maintenance Renewal (IMR) Program allocations are excluded from this Statement, since those allocations are not externally restricted to capital.

**CALGARY BOARD OF EDUCATION
NOTES TO ALBERTA EDUCATION FINANCIAL STATEMENTS
AUGUST 31, 2012**

1. ORGANIZATION

The Calgary Board of Education (the "Corporation") is an independent legal entity with an elected Board of Trustees as stipulated in the *School Act* (Alberta). The Corporation is registered as a charitable organization under the *Income Tax Act* (Canada) and, therefore, is exempt from income tax and may issue official receipts to donors for income tax purposes.

The Corporation provides a full range of educational services for all instructional programs ranging from Kindergarten through Grade 12.

2. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of presentation

The financial statements of the Corporation have been prepared in accordance with Canadian Generally Accepted Accounting Principles (GAAP) Part V Pre-Changeover Accounting Standards. A precise determination of many assets and liabilities is dependent upon future events and involves the use of estimates, which have been made using professional judgment. Actual results could differ from these estimates. In administration's opinion, these financial statements have been prepared within reasonable limits of materiality and within the framework of the accounting policies summarized below.

The financial operations of EducationMatters (formerly The Calgary Board of Education Foundation) is a not-for-profit foundation which promotes and supports public education in Calgary (see Note 16 (b)) and is a controlled entity whose financial results are not consolidated in these financial statements, as permitted under Canadian Institute of Chartered Accountants (CICA) Handbook Accounting Part V 4450.14.

Budget information is unaudited and is presented on the Statement of Revenue and Expense and on the related schedules for information purposes only and represents the approved budget submitted to Alberta Education in December 2011.

(b) Cash and cash equivalents

Cash and cash equivalents are comprised of cash and short-term investments with original maturities of 90 days or less.

(c) Inventories

Inventories consist of maintenance and school supplies stored in administrative warehouses and are valued at the lower of cost and net realizable value. Inventories are expensed when items are shipped to schools or departments.

(d) Investments

Held-for-trading assets are measured at fair value each reporting period. Unrealized gains and losses on held-for-trading financial instruments are recognized in earnings.

Short-term investments are investments held with a maximum of a one-year view to ensure the timely settlement of the Corporation's financial obligations. Investments consist of treasury bills and money market investments and are recorded at fair value.

Long-term investments are investments held for a period of at least one to five years. Long-term investments may include corporate and government bonds and equities and are recorded at fair value.

**CALGARY BOARD OF EDUCATION
NOTES TO ALBERTA EDUCATION FINANCIAL STATEMENTS
AUGUST 31, 2012**

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(e) Capital Assets and Capital Revenue

Capital assets are recorded at cost. Amortization is calculated on a straight-line basis at rates which amortize the cost of the capital assets over their estimated useful lives. The amortization rates applied are as follows:

Land improvements	20 years
Buildings	10 - 40 years
Equipment – Computer hardware & software	3 - 5 years
Vehicles	5 – 10 years
Other equipment	5 – 10 years

Amortization is not provided on construction in progress, as these assets are not ready and are not available for use. Once completed and placed into use, these assets are amortized in accordance with the Corporation's above amortization policy.

Certain capital assets, including new school construction and major renovations (except administrative buildings and replacement of equipment and vehicles), are funded by Alberta Education when approved, and are based on the Corporation's three-year capital plan. When received, capital grants for these assets are deferred and reflected in revenue and matched to the amortization expense over the lives of the related assets. Provincially funded Infrastructure Maintenance Renewal (IMR) projects that improve or sustain the operating functionality of building components or land improvements and do not extend the useful life of the underlying asset are expensed.

Capital assets which are paid for directly by the Province of Alberta on behalf of the Corporation are recorded by the Corporation at fair market value when title has transferred. A corresponding deferred capital grant is recorded and reflected in revenue over the life of the asset. Maintenance expenses paid directly by the Province of Alberta on behalf of the Corporation relating to these assets are expensed and corresponding grant revenue is recognized.

(f) Leases

Leases are classified as capital or operating leases. Leases which transfer substantially the entire benefits and risks incidental to the ownership of property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.

(g) Asset Retirement Obligation

The Corporation recognizes the fair value of an Asset Retirement Obligation ("ARO") in the period in which it incurs a legal obligation associated with the retirement of capital assets. Certain building assets contain asbestos. Although the asbestos is appropriately contained in accordance with environmental regulations, it is the Corporation's practice to, if necessary, remediate any asbestos upon disposal of a capital asset. The Corporation recognizes an ARO only when those assets have been approved by the Board of Trustees for disposition and when the fair value of the liability can be reasonably determined.

The estimated fair value of ARO are capitalized as part of the related long-lived asset and depreciated on the same basis as the underlying asset. ARO is adjusted for the passage of time, which is recognized as accretion expense, and for revisions to the timing or the amount of the estimated liability. Actual costs incurred are charged against the asset retirement obligation to the extent of the liability recorded. Differences between the actual costs incurred and the liability are recognized in earnings when remediation is completed.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(h) Revenue Recognition

Revenues are recognized when they are earned. Restricted grants and donations received and fees collected in advance of the provision or use of related services, are deferred until utilized. Unrestricted cash donations are recognized as revenue when they are received. Donations of materials and services are recognized as revenue when a fair value can be reasonably estimated and when the materials and services are used in the normal course of the Corporation's operations and would otherwise have been purchased.

Funds donated by individuals or organizations for the purpose of establishing scholarships and bursaries are accounted for as deferred revenues. Interest is calculated on each scholarship fund balance and is accrued for the benefit of the recipients of the fund. Individual scholarship payments are made to the recipients of the scholarships and bursaries in accordance with the various scholarship agreements, and a corresponding amount is recognized as revenue at that time.

The amortization of capital assets funded by Alberta Education is recognized annually and is offset by a corresponding amount of revenue arising from the recognition in that year of related capital grants.

Each year, volunteers contribute a considerable number of hours which support the delivery of certain programs within schools. Due to the difficulty of determining or otherwise estimating these hours, and the fact that these services are not otherwise purchased, the value of these contributed services is not quantified nor recognized in these financial statements.

(i) Proceeds on Disposal of Capital Assets

The proceeds on disposal of capital assets are applied to fund future capital asset expenditures. Pursuant to Provincial regulations, the allocation of proceeds for each asset disposal is based upon the relative contribution from the Province of Alberta and the Corporation to fund the original purchase of the disposed asset. Proceeds relating to provincially funded assets are recorded as deferred capital allocations until a provincially approved capital expenditure is made. Proceeds relating to Board-funded assets are reflected as revenue and a corresponding amount is transferred to capital reserves until a capital expenditure to be financed from capital reserves is approved by the Board of Trustees.

(j) School Generated Funds

These financial statements include amounts arising from certain school and student activities which are controlled and administered locally by each school and for which the Corporation is accountable. School generated funds revenues are primarily generated through fundraising activities, non-instructional fees and donations and grants to schools in support of extra-curricular activities, field trips and equipment.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(k) Financial Instruments

The Corporation's financial instruments consist of cash and cash equivalents, short-term investments, accounts receivable, long-term investments, accounts payable and accrued liabilities, long-term debt and capital leases. Unless otherwise stated in the notes to the financial statements, the carrying values of these financial instruments approximate their fair values.

There are no financial assets on the balance sheet designated as available-for-sale or held-to-maturity. Cash and cash equivalents, short-term and long-term investments are classified as held-for- trading. All other financial assets are classified as loans or receivables and are accounted for on an amortized cost basis. All financial liabilities are classified as other financial liabilities and are accounted for on an amortized cost basis.

Transaction costs are expensed when incurred.

The risks that arise from transacting financial instruments include credit risk, liquidity risk and price risk. Price risk arises from changes in interest rates, foreign currency exchange rates and market prices. The Corporation does not use derivative financial instruments to alter the effects of these risks. It is administration's opinion that the Corporation is not exposed to significant interest, currency or credit risks arising from these financial instruments.

The Corporation has elected to apply the scope provisions of paragraph 3855.07A such that the Corporation will not apply the requirements of Section 3855 to contracts for the purchase or sale of non-financial items and any embedded derivatives within these types of contracts or those embedded derivatives that may exist within lease or insurance contracts. In addition, the Corporation has elected to not adopt CICA 3861, "Financial Instruments – Disclosure and Presentation" and CICA 3862 "Financial Instruments – Disclosures."

(l) Employee Future Benefits Plans and Accounting Policy Change

The Corporation participates in a number of defined benefit plans to provide pension, retirement and healthcare benefits to its employees.

The Corporation's certificated employees are required to contribute to the Alberta Teachers' Retirement Fund (ATRF), a multi-employer pension plan. ATRF contributions by the Province for current service are reflected as a component part of education system costs and are formally recognized in the accounts of the Corporation, even though the Corporation has no legal obligation to pay these costs. The amount of current service contributions are recognized as "Revenue from the Government of Alberta" and as "Certificated benefits" expense. Previously, the Provincial contributions were not included in the accounts of the Corporation. The prior year's comparative figures have been restated to reflect this change in accounting policy.

The Corporation and its non-certificated employees participate in the Local Authorities Pension Plan ("LAPP"), a multi-employer pension plan. Pension costs of LAPP included in these financial statements comprise the cost of employer contributions for current service of participating employees during the year (refer to Note 9).

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(l) Employee Future Benefits Plans and Accounting Policy Change (continued)

The Corporation established supplementary pension plans for certain members of senior administration. The Supplementary Integrated Pension Plan (SiPP) is a registered multi-employer plan. The Supplementary Executive Retirement Program (SERP) is a non-registered plan administered by the Corporation. The plan provides a supplement to the LAPP or ATRF (as appropriate) to provide an annual retirement benefit of 2% of total employee earnings. The cost of this SiPP is sponsored by the Corporation and is actuarially determined using the projected benefit method pro-rated on service and management's best estimate of expected salary and benefit escalation, retirement ages of employees and plan investment performance. Actuarial valuations of this plan occur annually as at August 31.

The Corporation provides a non-registered Supplementary Retirement Plan ("SRP") for certain senior employees of the Corporation, based on approved terms and conditions of the plan. The plan provides for annual contributions of 10% of the employee's salary which is above the LAPP or Alberta TRF pensionable earnings cap.

The Corporation has a number of other Post-Retirement and Post-Employment Benefits Plans. These plans are not funded by separately designated plan assets. For these plans, the Corporation accrues its obligations, and expenses the related costs, in accordance with the terms of the various collective agreements and other contracts of employment. The cost of employee future benefits earned by employees is actuarially determined using the projected benefit method pro-rated on service and management's best estimate of salary escalation, retirement ages of employees, and expected provincial and supplementary health care costs and dental care costs. The actuarially determined benefit obligation from the initial application of this policy is being amortized over the average remaining service period of employees active at September 1, 2000, the beginning of the fiscal year in which this policy was implemented. The balance of any unrecognized net plan experience, including changes in actuarial basis, in excess of 10% of the greater of the actuarial benefit obligation and the market value of plan assets is amortized over the average remaining service lifetime of the active members as of the applicable date. When changes to employee future benefit plans are negotiated, the related financial impacts are recognized when an agreement has been reached by the Corporation and the applicable group of employees. Effective January 1, 2011, all employees pay 100% of the post-retirement benefit premium costs. The most recent actuarial valuation of post-retirement and post-employment benefit plans was as of August 31, 2012. As the Corporation is transitioning to Public Sector Accounting (note 2(n)) reporting on September 1, 2011, this report will be updated to accommodate any necessary changes.

(m) Capital Management

The Corporation's capital consists of its net assets. The Corporation is required to maintain sufficient net assets to support operational capital asset needs while ensuring no deficiency in unrestricted net assets. Accordingly, each year the Corporation prepares a Board of Trustees approved budget based on its projected funding to ensure sufficient funds are available to meet the Corporation's operational capital asset and operational needs. The Corporation provides information with regard to its performance against this budget throughout the year and adjusts expenditures when necessary to ensure the Corporation's compliance with net asset requirements. As part of the budget process, the Corporation establishes budgets for each of its service units and schools which, in aggregate, equal the Board of Trustees approved budget.

When necessary, the Board of Trustees can request appropriation of funds from the Capital Reserve to eliminate a deficiency in unrestricted net assets. In addition, to support service units and schools unspent budget allocation in anticipation of planned projects or spending commitments, the Board of Trustees will transfer unrestricted net assets to the Designated Funds and Operating Reserves and draw on these funds when spent.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(n) Future Accounting Standards

Effective January 1, 2012, all Government controlled not-for-profit organizations ("GNFPOs") will be required to follow either the CICA Public Sector Accounting Handbook ("PSA Handbook"), including Sections PS 4200 to PS 4270 or, alternatively, the CICA PSA Handbook without Sections PS 4200 to PS 4270. The Alberta Treasury Board requires that the Corporation adopt the current public sector accounting standards without reference to the not-for-profit standards Sections PS 4200 to PS 4270 effective for the year ending August 31, 2013 with retrospective application and restatement for the comparative year ending August 31, 2012. The transition is intended to enhance the public accountability and comparability of the financial reporting of the government controlled entities with those of other government organizations.

The Corporation is currently assessing the impacts of the conversion, including identifying the key differences, developing PSA Handbook accounting policies and new financial statement disclosures. The Corporation will continue to monitor the development of standards. The impact, if any, is not known at this time.

CALGARY BOARD OF EDUCATION
NOTES TO ALBERTA EDUCATION FINANCIAL STATEMENTS
AUGUST 31, 2012

3. CASH AND CASH EQUIVALENTS, INVESTMENTS AND BANK INDEBTEDNESS

	2012			2011 Restated		
	Effective Fair Value Yield	Cost	Fair Value	Effective Fair Value Yield	Cost	Fair Value
Cash and short term investments						
Bank balances (1)	- \$	21,909,517	21,909,517	- \$	18,423,609	\$ 18,423,609
Outstanding cheques	-	(2,685,435)	(2,685,435)	-	(4,463,255)	(4,463,255)
Cash equivalents	-	64,752,430	64,752,430	-	49,959,288	49,959,289
Fixed income securities	1.01%	4,220,403	4,224,708	0.93%	355,744	355,744
	\$	88,196,915	88,201,220	\$	64,275,386	\$ 64,275,387
	2012			2011 Restated		
	Effective Fair Value Yield	Cost	Fair Value	Effective Fair Value Yield	Cost	Fair Value
Long term investments						
Bank term investments	2.05%	26,290,884	26,290,843	1.18%	\$ 1,173,004	\$ 1,173,004
Fixed income securities						
Government of Canada	(0.61)%	\$ 15,290,147	\$ 16,133,768	1.42%	17,094,509	17,752,067
Provincial	2.02%	570,664	591,752	2.30%	570,664	588,021
Municipal	1.52%	2,036,520	2,116,670	1.67%	2,036,520	2,140,428
Corporate	2.28%	21,467,494	22,178,741	2.69%	21,157,013	21,765,802
Total fixed income securities		39,364,825	41,020,931		40,858,706	42,246,318
Equities						
Canadian equities	2.79%	6,450,703	8,370,226	2.81%	6,810,506	8,783,440
U.S. equity funds	1.97%	6,771,802	6,952,545	1.90%	6,697,058	5,844,364
International equity pooled funds	3.27%	8,478,974	7,913,361	3.30%	8,263,676	7,404,678
Total equities		21,701,479	23,236,132		21,771,240	22,032,482
Supplemental Integrated Pension Plan Assets	1.26%	714,344	650,830	2.21%	695,289	649,143
Restricted long-term investment (2)	-	16,542,935	16,542,935	-	41,825,753	41,825,753
Total long term investments	\$	104,614,467	\$ 107,741,671	\$	106,323,992	\$ 107,926,700

(1) Bank balances for both years have included cash and cash equivalents at schools – see Note 4

(2) Restricted long-term investment relates to cash collateral requirements as a result of capital leases entered into between the years ended August 31, 2004 and August 31, 2012 (see Note 11).

The following is the maturity structure for fixed income securities based on the principal amount:

	2012	2011
1-5 years	90.45%	88.93%
6-10 years	0.00%	1.71%
11-20 years	7.37%	9.36%
Over 20 years	2.18%	0.00%
	100.00%	100.00%

General Operating and Other Bank Indebtedness

The Corporation maintains a line of credit with 3% borrowing rate that has been negotiated with its banker for general operating purposes. The line of credit is secured against the Corporation's accounts receivable at bank prime rate. At August 31, 2012, no amount has been drawn against the Corporation's general operating line of credit (2011 - \$nil).

Yields on current, short-term and long-term investments reflect the cash value of all dividends, interest or other payments received or receivable on active investment instruments. These yields do not include any realized or unrealized capital gains of the underlying market values of the instrument.

CALGARY BOARD OF EDUCATION
NOTES TO ALBERTA EDUCATION FINANCIAL STATEMENTS
AUGUST 31, 2012

3. CASH AND CASH EQUIVALENTS, INVESTMENTS AND BANK INDEBTEDNESS (continued)

Supplementary Cash Flow Information

For the year ended August 31, 2012, cash interest paid on debenture debt amounted to \$1,693,032 (2011 - \$2,146,054) and cash interest earned (operating and capital) and dividends received on investments totalled \$4,063,632 (2011 - \$4,047,050).

4. SCHOOL GENERATED FUNDS

New reporting guidelines from Alberta Education have changed the presentation of school generated funds (SGF). Under the new methodology, SGF revenue is reflected in fees, fundraising, gifts and donations, and other sales and services as appropriate. These revenue categories are reported on a gross basis. Any unexpended funds have been reported as deferred revenue on the Statement of Financial Position. 2010/2011 amounts have been restated for comparative purposes.

The continuity of unexpended School Generated Revenue as of August 31, 2012 is summarized below:

	<u>2012</u>	<u>2011</u>
Unexpended School Generated Revenue, Opening balance	\$ 13,506,460	\$ 11,044,586
Current Year Activities - Gross Receipts		
Fees	15,776,236	18,306,301
Fundraising	11,034,757	11,446,061
Gifts and donations	5,130,841	5,438,988
Grants to schools	554,007	679,341
Other sales and services	133,653	29,182
Total gross receipts	\$ 46,135,954	\$ 46,944,459
Current Year Activities - Direct Costs Including Costs of Goods Sold to Raise Funds	24,302,119	26,936,076
Current Year Activities - Use of Funds	7,118,410	6,501,923
Unexpended School Generated Revenue, Closing Balance	\$ 14,715,425	\$ 13,506,460

5. ACCOUNTS RECEIVABLE AND PREPAID EXPENSES

Accounts receivable and prepaid expenses are comprised of:

	<u>2012</u>	<u>2011</u> <u>(Restated)</u>
Alberta Education	\$ 13,044,740	\$ 15,069,618
Alberta Finance	799,652	1,028,651
Federal Government and First Nations	2,501,330	1,472,585
Other Alberta School Juristictions	3,449,848	1,471,589
Other accounts receivable	8,476,439	9,791,086
Less: valuation allowances	(630,664)	(50,384)
Total accounts receivable	27,641,345	28,783,145
Prepaid expenses	10,442,951	7,169,390
Total accounts receivable and prepaid expenses	\$ 38,084,296	\$ 35,952,535

**CALGARY BOARD OF EDUCATION
NOTES TO ALBERTA EDUCATION FINANCIAL STATEMENTS
AUGUST 31, 2012**

6. CAPITAL ASSETS

	Land	Construction In Progress	Buildings	Equipment - Computer Hardware & Software	Other Equipment	Vehicles	Total Aug. 31, 2012	Total Aug. 31, 2011
Estimated Useful life			25-40 Years	3-5 Years	5-10 Years	5-10 Years		
Historical cost								
September 1, 2011	\$4,770,796	\$34,077,836	\$1,008,222,272	\$81,545,344	\$101,173,854	\$7,582,375	\$1,237,372,477	\$1,165,385,023
Additions			108,684,286	13,139,930	10,355,394	738,974	\$132,918,584	79,074,114
Transfers in (out)		(31,083,490)	33,677,667	(2,217,772)	(376,405)	-	-	-
Less disposals including write-offs	(2,059,811)		(11,572,723)		(1,789,151)	(389,339)	(15,811,024)	(7,086,660)
August 31, 2012	\$2,710,985	\$2,994,346	\$1,139,011,502	\$92,467,502	\$109,363,692	\$7,932,010	\$1,354,480,037	\$1,237,372,477
Accumulated amortization								
September 1, 2011	-	-	\$ (366,574,981)	\$ (56,575,504)	\$ (71,736,574)	\$ (4,069,391)	\$ (498,956,450)	\$ (462,987,151)
Amortization expense	-	-	(24,669,120)	(9,215,267)	(7,937,640)	(640,690)	\$ (42,462,717)	\$ (41,889,318)
Transfers in (out)	-	-	-	-	-	-	\$ -	\$ -
Effect of disposals	-	-	8,862,234		1,772,510	354,917	\$ 10,989,661	\$ 5,920,019
August 31, 2012	-	-	(382,381,867)	(65,790,771)	(77,901,704)	(4,355,164)	(530,429,506)	(498,956,450)
Net Book Value at August 31, 2012	<u>\$2,710,985</u>	<u>\$2,994,346</u>	<u>\$756,629,635</u>	<u>\$26,676,731</u>	<u>\$31,461,988</u>	<u>\$3,576,846</u>	<u>\$824,050,531</u>	<u>\$738,416,027</u>

As of August 31, 2012, the Corporation has an asset retirement obligation of \$326,877 (2011 - \$1,644,140) for the estimated costs of removing and disposing of asbestos in those schools and other buildings approved by the Board for disposition.

As of August 31, 2012, Alberta Education has confirmed that costs of \$93,356,790 (2011 - \$31,465,587) related to the ASAP II P3 project have been incurred. This amount has been recorded as a capital asset acquisition as the project has been completed and title has been transferred to the Corporation.

During 2012, land and buildings with a net book value of \$4,738,227 was disposed of, for proceeds (less of expenses for disposal) of \$46,074,941.

7. ACCOUNTS PAYABLE , ACCRUED LIABILITIES AND DEFERRED CAPITAL ALLOCATIONS

Accounts payable, accrued liabilities and deferred capital allocations are comprised of:

	2012	2011 (Restated)
Alberta Education - Deferred capital allocations	\$ 12,512,153	\$ 6,141,231
Alberta Finance	799,652	1,028,651
Federal Government and First Nations	843,143	875,894
Other Alberta School Jurisdictions	-	-
Salaries and Benefits	37,571,898	35,156,521
Other accounts payable and accrued liabilities	33,040,132	33,039,144
	<u>\$ 84,766,978</u>	<u>\$ 76,241,441</u>

**CALGARY BOARD OF EDUCATION
NOTES TO ALBERTA EDUCATION FINANCIAL STATEMENTS
AUGUST 31, 2012**

8. DEFERRED REVENUE

SOURCE AND GRANT OR FUND TYPE	DEFERRED REVENUE as at Aug. 31, 2011	ADD: 2011/2012 Restricted Funds Received/ Receivable	DEDUCT: 2011/2012 Restricted Funds Expended (Paid / Payable)	ADD (DEDUCT): 2011/2012 Adjustments or Returned Funds	DEFERRED REVENUE as at Aug. 31, 2012
Alberta Education Restricted Operational Funding:					
Alberta Initiative for School Improvement	\$ 2,350,540	\$ 11,171,194	\$ (11,825,370)	\$ -	\$ 1,696,364
Infrastructure Maintenance Renewal (IMR)	\$ 20,569,197	\$ 18,413,667	\$ (25,192,155)	\$ -	\$ 13,790,709
Regional Educational Consulting Services	\$ 342,090	\$ 44,426	\$ (178,426)	\$ -	\$ 208,090
Student Health Initiative (School Authorities)	\$ 6,751	\$ 57,730	\$ -	\$ (6,751)	\$ 57,730
Classroom resources One time grant	\$ 1,193,821	\$ 1,287,977	\$ (1,193,821)	\$ -	\$ 1,287,977
CTS Evergreening	\$ 1,038,471	\$ -	\$ -	\$ 10,617	\$ 1,049,088
Other Alberta Education deferred revenue	\$ 2,420,254	\$ 3,227,771	\$ (1,608,988)	\$ -	\$ 4,039,037
Other Government of Alberta Restricted Funding	\$ -	\$ 115,000	\$ (8,147)	\$ -	\$ 106,853
Other Deferred Revenue:					
Scholarships	\$ 248,718	\$ -	\$ (44,820)	\$ -	\$ 203,898
Funds from other Organizations	\$ 1,861,015	\$ 336,821	\$ (658,253)	\$ -	\$ 1,539,583
IMR interest earned	\$ 2,251,273	\$ 115,085	\$ -	\$ -	\$ 2,366,358
Student Fees	\$ 7,975,719	\$ 9,257,669	\$ (7,975,719)	\$ -	\$ 9,257,669
School generated revenue (Note 4)	\$ 13,506,460	\$ 32,629,494	\$ (31,420,529)	\$ -	\$ 14,715,425
Total	\$ 53,764,309	\$ 76,656,834	\$ (80,106,228)	\$ 3,866	\$ 50,318,781

9. PENSIONS/EMPLOYEE FUTURE BENEFITS

(a) Alberta Teachers Retirement Fund (ATRF)

The current service and past service costs of the ATRF are met by contributions by active members and the Province of Alberta. Under the terms of the Teachers' Pension Plan Act, the Corporation does not make pension contributions for certificated staff and does not report on any unfunded liabilities. The service costs for the members are funded and contributed by the Province of Alberta in the amount of \$54,600,302 (2011 - \$51,623,695) and are included in these financial statements as revenue from the Government of Alberta and as certificated benefits expense. At August 31, 2012, the ATRF reported a deficiency of \$1,909,266,000 (2011 - \$1,953,920,000).

(b) Local Authorities Pension Plan (LAPP)

The Corporation participates in the LAPP, which is a multi-employer pension plan and does not report on any unfunded liabilities. The service costs for the employees for the current year of \$15,567,320 (2011 - \$15,297,145) are included in these financial statements and comprise the Corporation's costs of employer contributions. At December 31, 2011, the Local Authorities Pension Plan reported a deficiency of \$4,639,390,000 (2010 - \$4,635,250,000).

(c) Supplemental Integrated Pension Plan (SiPP) and Supplemental Executive Retirement Program(SERP)

The Corporation's net pension expense for the registered portion of SiPP for the year was \$53,777 (2011 - \$56,116). The net pension expense for the non-registered portion was \$152,534 (2011 - \$218,669). The total liability for the SERP at August 31, 2012 is \$546,529 (2011 - \$393,994).

**CALGARY BOARD OF EDUCATION
NOTES TO ALBERTA EDUCATION FINANCIAL STATEMENTS
AUGUST 31, 2012**

9. PENSIONS/EMPLOYEE FUTURE BENEFITS (continued)

(d) Supplementary Retirement Plan (SRP)

The total liability for the SRP at August 31, 2012 is \$226,532 (2011 - \$131,955).

(e) Post-Retirement and Post-Employment Benefits Plans

Changes in Projected Benefits Obligation

The following table provides the plans' change in Accrued Benefit Obligation ("ABO") for the year ended August 31:

	2012	2011
Accrued benefit obligation, beginning of year	\$ 30,397,000	\$ 30,263,000
Current service cost	918,000	848,000
Interest cost	1,274,000	1,365,000
Benefits payments	(4,005,000)	(4,152,000)
Actuarial losses	3,935,000	2,073,000
Accrued benefit obligation, end of year	<u>\$ 32,519,000</u>	<u>\$ 30,397,000</u>

To date, \$18,204,000 (2011 – \$18,570,000) has been accrued in the Corporate's financial statements as an accrued benefit obligation.

Plan Funded Status

Reconciliation of funded status of benefit plans to the amounts recorded in the financial statements is as below:

	2012	2011
Plan deficit	\$ 32,519,000	\$ 30,397,000
Unamortized net actuarial gains	(13,906,000)	(10,600,000)
Unamortized past service costs	(409,000)	(543,000)
Unamortized transition asset	-	(684,000)
Accrued benefit obligation	<u>\$ 18,204,000</u>	<u>\$ 18,570,000</u>

The Corporation does not fund its post-retirement plans (see accounting policy Note 2(I)). Accordingly, the plans held no assets at August 31, 2012 and 2011.

Components of Net Periodic Post - Retirement Benefit Cost

The net period benefits cost for pension plans include the following components for the year ended August 31 are:

	2012	2011
Current period service cost	\$ 918,000	\$ 848,000
Interest cost	1,274,000	1,365,000
Amortization of net actuarial losses	845,000	785,000
Amortization of transitional obligation	684,000	687,000
Amortization of past service costs	134,000	(672,000)
Net Period Benefits Cost	<u>\$ 3,855,000</u>	<u>\$ 3,013,000</u>

**CALGARY BOARD OF EDUCATION
NOTES TO ALBERTA EDUCATION FINANCIAL STATEMENTS
AUGUST 31, 2012**

9. PENSIONS/EMPLOYEE FUTURE BENEFITS (continued)

(e) Post-Retirement and Post-Employment Benefits Plans (continued)

The initial transitional obligation of \$35,664,263 at September 1, 2000 and the unamortized transitional obligation of \$684,000 on September 1, 2011 have been fully amortized as of August 31, 2012.

Assumptions

The significant actuarial assumptions adopted in measuring the Corporation's employee future benefit obligation (based on a weighted average assumption of the various plans as of August 31, 2012) and comparative prior year are as follows:

	<u>2012</u>	<u>2011</u>
Amortization method	Straight-line	Straight-line
Accrued benefit obligation at end of fiscal year		
Discount rate	3.70%	4.35%
Rate of Compensation increase	3.50%	2.50%
Initial health care cost trend rate	7.00%	8.00%
Annual decline in health care cost trend rate	0% for 1st 3 years, 0.5% thereafter	0% for 1st 3 years, 0.5% thereafter
Ultimate health care cost trend rate	5.00% in fiscal 2019	5.00% in fiscal 2018
Net benefit cost for fiscal year ended August 31		
Discount rate	4.35%	4.35%
Rate of compensation increase	2.50%	2.50%
Expected return on assets	N/A	N/A

10. DEFERRED CAPITAL ALLOCATION AND UNAMORTIZED CAPITAL ALLOCATIONS

Deferred capital allocations represent externally restricted supported capital funds provided for a specific capital purpose received or receivable by the jurisdiction, where the related expenditure had not been made at year-end. When expended, these deferred capital allocations are transferred to unamortized capital allocations. Changes in deferred capital allocations are as follows:

	<u>2012</u>	<u>2011</u>
Balance, beginning of year	\$ 6,141,231	\$ 23,066,154
Restricted capital allocations received	19,055,089	6,424,509
Net proceeds on supported capital assets	1,378,246	-
Interest earned on deferred capital allocations	58,539	82,117
Capital allocations expended during the year	(14,120,952)	(23,431,549)
Balance, end of year	<u>\$ 12,512,153</u>	<u>\$ 6,141,231</u>

Unamortized capital allocations represent externally restricted supported capital funds that have been expended, but have yet to be amortized over the useful life of the related capital asset. The unamortized capital allocations account balance is increased by transfers of deferred capital allocations expended, as well as fully-supported debenture principal repayments. Changes in unamortized capital allocations are as follows:

CALGARY BOARD OF EDUCATION
NOTES TO ALBERTA EDUCATION FINANCIAL STATEMENTS
AUGUST 31, 2012

10. DEFERRED CAPITAL ALLOCATION AND UNAMORTIZED CAPITAL ALLOCATIONS (continued)

	<u>2012</u>	<u>2011</u>
Balance, beginning of year	\$ 587,621,675	\$ 553,158,805
Debenture principal repaid by Alberta Finance	3,857,344	4,480,174
Capital assets funded by Alberta Education	93,356,790	31,465,587
Capital allocations expended during the year	14,120,952	23,431,549
Capital allocations amortized to revenue	(24,401,064)	(23,751,314)
Net book value of supported capital assets disposal	(83,136)	(1,163,126)
Balance, end of year	<u>\$ 674,472,561</u>	<u>\$ 587,621,675</u>

11. CAPITAL LEASES

Capital leases are approved by the Minister of Education for internally financed projects. All capital leases are secured by identified assets of the Corporation (restricted cash). As of August 31, 2012, capital lease obligations pertaining to the Corporation are as summarized below:

	<u>2012</u>	<u>2011</u>
Finance contracts, secured by certain equipment at interest rates ranging from 2.44% - 4.49%, repayable in annual installments of \$324,555 including interest, maturing September 2014.	\$ 809,468	\$ 1,105,221
Finance contracts, secured by certain building components at interest rates ranging from 2.72% - 4.24%, repayable in annual installments of \$886,722 including interest, maturing August 2018 through August 2022.	5,509,968	3,137,315
Finance contracts, secured by certain building components at interest rates ranging from 2.69% - 3.18%, repayable in annual installments of \$1,514,957 including interest, maturing August 2020 through August 2022.	<u>10,223,499</u>	<u>37,583,217</u>
	16,542,935	41,825,753
Less: Current portion	<u>(2,209,427)</u>	<u>(9,920,023)</u>
	<u>\$ 14,333,508</u>	<u>\$ 31,905,730</u>

Minimum lease payments for the future years are as follows:

	Principal	Interest	Total
2013 \$	2,209,427	516,809	2,726,236
2014	2,279,331	446,906	2,726,237
2015	2,226,148	374,554	2,600,702
2016	2,099,047	304,127	2,403,174
2017	2,165,437	236,253	2,401,690
Thereafter	5,563,545	322,621	5,886,166
Total	<u>16,542,935</u>	<u>2,201,270</u>	<u>18,744,205</u>

**CALGARY BOARD OF EDUCATION
NOTES TO ALBERTA EDUCATION FINANCIAL STATEMENTS
AUGUST 31, 2012**

12. LONG-TERM DEBT

Long-term debt includes debentures for the acquisition of school buildings funded directly by Alberta Education (pre-1995). Those debentures were issued for periods of 15, 20 or 25 years in those years prior to 1995 when the Corporation had local taxing authority, at interest rates ranging from 7.38% -11.75%, and maturity at various dates to 2020. All debenture principal and interest payments are fully guaranteed by the Province of Alberta.

	2012	2011
Debentures outstanding	\$ 13,464,702	\$ 17,322,047
Less: Current portion	(3,245,796)	(3,857,345)
	<u>\$ 10,218,906</u>	<u>\$ 13,464,702</u>

Minimum repayments of debentures based on the terms above are as follows:

	Principal	Interest	Total
2013 \$	3,245,796	1,308,487	4,554,283
2014	2,793,147	986,025	3,779,172
2015	2,514,915	710,496	3,225,411
2016	1,974,991	463,482	2,438,473
2017	1,553,491	273,054	1,826,545
Thereafter	1,382,362	203,269	1,585,631
Total \$	<u>13,464,702</u>	<u>3,944,813</u>	<u>17,409,515</u>

13. ASSET RETIREMENT OBLIGATION

The following table summarizes the changes in the asset retirement obligations:

	2012	2011
Balance, beginning of year	\$ 1,644,140	\$ 1,644,140
Obligations discharged	(1,317,263)	-
Balance, end of year	<u>\$ 326,877</u>	<u>\$ 1,644,140</u>

An interest rate of 5.35% is applicable to discount expected cash flows for calculation of the initial obligation and a rate of 3.70% would be applicable for accretion of the obligation.

The Corporation has not recorded an asset retirement obligation for the estimated costs of restoring certain schools that may have asbestos as the Corporation is unable to determine the value of this liability as all locations and amounts of asbestos are unknown.

During the year ended August 31, 2012, \$1,317,263 asset retirement obligation associated with King Edward school and the 515 Macleod Trail building was discharged as a result of disposal of those assets (see note 6).

CALGARY BOARD OF EDUCATION
NOTES TO ALBERTA EDUCATION FINANCIAL STATEMENTS
AUGUST 31, 2012

14. COMMITMENTS AND CONTINGENCIES

- (a) From year to year, legal actions are brought against the Corporation in the normal course of operations. Management believes that the ultimate resolution of claims presently outstanding is not expected to be significant to the overall financial position of the Corporation.
- (b) The Corporation has contractual commitments to complete major capital projects relating to school buildings and administrative sites. As at August 31, 2012, these outstanding contractual obligations were \$491,385 (2011 - \$11,190,000), and the full amount is to be funded by Alberta Education.
- (c) The Corporation has entered into various operating lease agreements for office spaces that expire up to February, 2031. Future annual lease payments and operating payments under these leases are as follows:

	Minimum Lease payment	Estimated Operating Costs	Total
2013 \$	9,452,870	\$ 2,911,746	\$ 12,364,616
2014	9,650,852	2,949,599	12,600,451
2015	9,751,795	2,987,944	12,739,739
2016	9,370,451	3,026,787	12,397,238
2017	9,701,068	3,066,135	12,767,203
Thereafter	154,093,718	45,507,608	199,601,326
Total \$	<u>202,020,754</u>	<u>\$ 60,449,819</u>	<u>\$ 262,470,573</u>

Lease expense during the year excluding operating costs amounted to \$9,378,000 (2011 - \$4,990,000).

- (d) The Corporation has revised its service agreement related to certain payroll and human resources administration processes expiring October 14, 2015. Future minimum annual payments under this commitment are:

Year	Minimum payments
2013	\$ 2,878,627
2014	2,924,015
2015	2,735,302
2016	320,345
	<u>\$ 8,858,289</u>

- (e) Effective September 1, 2006, the Corporation entered into a Master Transportation Agreement with Southland Transportation Ltd. and First Student Canada for the provision of student school bus transportation services. The initial term of the agreement is ten years (expiring August 31, 2016) and the Corporation may renew the agreement for two additional periods of five years each. Each year during the term, the Corporation enters into a yearly service agreement with each carrier, outlining the services to be provided, the applicable daily base rate, and all other anticipated fees and charges under the agreement.

14. COMMITMENTS AND CONTINGENCIES (continued)

- (f) Effective January 1, 2012, the Corporation entered into a one year fixed price natural gas supply agreement with Direct Energy at a certain price for a majority of its total annual natural gas consumption, and this agreement is to expire on December 31, 2012. The contract contains a one year renewal option; the Corporation is currently in the process of posting a prequalification of bidders for natural gas for calendar year 2013, with optional extension years.
- (g) Effective July 31, 2007, the Corporation entered into a fixed electricity supply agreement at a certain price for all of its electricity consumption from January 1, 2009 to December 31, 2012. This agreement has been extended by two additional years and will expire December 31, 2014. Subsequent to August 31, 2012, the Corporation awarded a 3 year contract to Enmax for electricity for calendar years 2015 to 2018.
- (h) Effective June 2011, the Corporation entered into a 5 year contract with Telus Corporation for all phone services which expires May 31, 2016.

CALGARY BOARD OF EDUCATION
NOTES TO ALBERTA EDUCATION FINANCIAL STATEMENTS
AUGUST 31, 2012

15. NET ASSETS

The components of the Corporation's net assets of \$199,703,559 as at August 31, 2012 are described below:

(a) Accumulated Operating Surplus

As at August 31, 2012, the Corporation has an accumulated operating surplus of \$ 28,510,326 (2011 - \$25,281,534) comprised of the following:

i. Unrestricted Net Assets

Unrestricted operating surplus represents the aggregation of successive years' annual operating surpluses.

For the year ended August 31, 2012, the Corporation's operating surplus was \$ 626,325 (2011 - deficit of \$1,316,412), and the Corporation has unrestricted net assets of \$ 2,810,336 (2011 - \$2,184,011).

ii. Designated Operating Funds and Operating Reserves

Where certain instructional initiatives are planned or in progress, the Corporation has designated or restricted operating funds for these specific purposes. Operating reserves have been established for specific program requirements to stabilize annual fee rates or to offset the cost of programs and services in future years. These fund designations and reserves have been established consistent with Provincial legislation and by Board of Trustees' resolution and will be applied to finance future expenses in accordance with the specific requirements of each of these resolutions.

Operating funds have been designated by the Board of Trustees for the following purposes:

	2012	2011
School decentralized budgets	\$ 1,126,815	\$ 5,482,066
Instructional and service unit initiatives	1,514,250	2,672,001
	<u>\$ 2,641,065</u>	<u>\$ 8,154,067</u>

Operating reserves have been established by the Board of Trustees for the following purposes:

	2012	2011
Unrealized Investment Gains/Losses (1)	\$ 3,195,064	\$ 3,032,178
Continuing Education Fee Stabilization (2)	1,592,942	1,592,942
Transportation Stabilization Fee Reserve	2,815,583	-
Utility Expense Stabilization	5,007,000	3,370,000
Fiscal Stability	5,000,000	2,000,000
Administrative Systems Renewal	2,248,336	2,248,336
System Transformation	2,000,000	1,500,000
General Instruction	1,000,000	1,000,000
Snow Removal Budget Stabilization	200,000	200,000
	<u>\$ 23,058,925</u>	<u>\$ 14,943,456</u>

- (1) Restricted operating reserve for unrealized gains/losses only, which result from changes in the fair market value of held-for-trading financial instruments.
- (2) Restricted operating reserve for Adult Education purposes only, and in accordance with Alberta Education reporting guidelines, cannot be used in support of K-12 educational programs.

CALGARY BOARD OF EDUCATION
NOTES TO ALBERTA EDUCATION FINANCIAL STATEMENTS
AUGUST 31, 2012

15. NET ASSETS (continued)

(a) Accumulated Operating Surplus (continued)

As at August 31, 2012, the Board of Trustees approved the use of \$3,370,000 of the Utility Expense Stabilization Fee Reserve, \$200,000 of the Snow Removal Reserve, \$1,000,000 of the General Instruction Reserve, \$2,000,000 of the Fiscal Stability Reserve, \$1,930,929 of the Administrative Systems Renewal Reserve, and \$1,500,000 of the System Transformation Reserve to support the 2012/13 Operating Budget. The Board has also approved the use of \$2,184,012 of Unrestricted Net Assets in support of the 2012/13 Operating Budget. It is expected that these various reserves may not be drawn down in 2012/13 to the same amounts.

(b) Capital Reserves and Designated Capital Funds

The Corporation's capital reserves and designated capital funds are established by Board of Trustees' resolution and in accordance with Provincial legislation, and are funded from proceeds on disposals of capital assets, provision from operating funds, or from lease revenues. To date, the following capital reserves and designated capital funds have been established:

	2012	2011
Land, Buildings and Equipment	\$ 34,578,966	\$ 8,750,680
School Program Modernization	2,270,772	2,270,772
Leased School Buildings	2,000,000	2,000,000
Chinook Learning Services Relocation	1,400,000	1,400,000
Funds carried forward for approved capital projects	11,373,162	11,544,993
	<u>\$ 51,622,900</u>	<u>\$ 25,966,445</u>

These reserves and designated funds are to be applied to finance future capital expenditures in accordance with the specific requirements of each Board resolution. At August 31, 2012, all funds are committed or designated for a specified purpose, except for \$18,393,012 which remains available for new building commitments.

(c) Investment in Capital Assets

Investment in capital assets represents the Corporation's net investment of operating funds that have been used from time to time to purchase building improvements, capital equipment and technology infrastructure to support the general operating activities of the Corporation. As of August 31, 2012, the Corporation has \$119,570,333 invested in capital assets (2011 - \$98,646,553).

CALGARY BOARD OF EDUCATION
NOTES TO ALBERTA EDUCATION FINANCIAL STATEMENTS
AUGUST 31, 2012

16. RELATED PARTIES

(a) Province of Alberta and economic dependence

The Corporation is economically dependent upon the Government of the Province of Alberta, since the viability of its on-going operations depends on grants and contributions from Alberta Education and other provincial ministries.

Effective 2005/06, school jurisdictions have been deemed to be controlled by the Government of Alberta according to criteria set out in the Canadian Institute of Chartered Accountants Public Sector Accounting Standards Section 1300, Government Reporting Entity. All entities consolidated or accounted for on a modified equity basis in the accounts of the Government of Alberta are now considered related parties of school jurisdictions for financial reporting purposes. These include government departments, health authorities, post-secondary institutions and all school jurisdictions in Alberta.

Assets, liabilities and transactions of the Corporation that relate to the Government of Alberta are as follows:

2011/2012	Assets (at cost or net realizable value)	Liabilities	Revenues	Expenses
Government of Alberta (GOA):				
Education	\$ 13,044,740	\$ 24,275,528	\$ 1,026,874,405	\$ 2,705,177
Education (Deferred Capital Allocations)	N/A	12,512,153	N/A	N/A
Treasury Board and Finance	799,652	14,264,470	1,464,033	1,693,032
Health and Wellness	-	-	8,147	2,013,606
Human Services	-	-	273,359	-
Other GOA departments	-	-	357,407	-
Other:				
Health authorities	-	-	-	-
Post-secondary institutions	18,289	-	81,345	156,929
Other Alberta school jurisdictions	3,263,841	-	731,359	7,013
Other related parties (1)	83,056	657,495	5,465,632	15,567,320
TOTAL 2011/12	\$ 17,209,578	\$ 51,709,646	\$ 1,035,255,687	\$ 22,143,077
TOTAL 2010/11	\$ 16,615,262	\$ 47,102,145	\$ 942,561,629	\$ 17,662,546

(1) "Other related parties" – Revenue included lease revenue from Chartered Schools of \$5,336,514 for 2011/2012 fiscal year.

CALGARY BOARD OF EDUCATION
NOTES TO ALBERTA EDUCATION FINANCIAL STATEMENTS
AUGUST 31, 2012

16. RELATED PARTIES (continued)

(b) EducationMatters

EducationMatters (the "Foundation") was established in 2003 by the Corporation under a trust indenture. The Corporation's Board of Trustees appoints the Governors of the Foundation. The Corporation's Trustees cannot hold a majority of the Governor positions. The Foundation promotes activities that support public education for the benefit of Calgary's students.

The Foundation is not consolidated into these financial statements. The resources held by the Foundation are not necessarily limited for use by the Corporation. Selected financial information for the Foundation for the year ended August 31, 2012 is as follows:

	2012 (unaudited)	2011 (unaudited)
Total assets	\$ 3,935,000	\$ 2,930,000
Total liabilities	(2,000)	(13,000)
Net assets	<u>\$ 3,933,000</u>	<u>\$ 2,917,000</u>
Fund balances held by the Foundation:		
Flow through funds	\$ 1,186,000	\$ 598,000
Endowment funds	2,238,000	1,809,000
Operating funds	509,000	510,000
	<u>\$ 3,933,000</u>	<u>\$ 2,917,000</u>
Revenues (1)	\$ 3,256,000	\$ 2,032,000
Expenses (2)	(2,240,000)	(1,578,000)
Excess of revenues over expenses	<u>\$ 1,016,000</u>	<u>\$ 454,000</u>

(1) Revenues include financial support from the Corporation of \$750,000 (2011 - \$750,000).

(2) Expenses paid to the Corporation amount to \$57,000 (2011 - \$19,000); approved Grant disbursements to CBE Schools and Programs amount to \$1,377,000 (2011 - \$574,000).

(c) The Urban Schools Insurance Consortium

The Corporation is a member of the Urban Schools Insurance Consortium (USIC), which facilitates the placement of property and liability insurance coverage for fourteen school jurisdictions throughout the Province of Alberta. Amounts are paid by each of the members to the consortium to pay for insurance premiums on policy renewals and to self-insure a portion of each member's risk exposure. The Corporation's share of the accumulated and unencumbered consortium funds as at August 31, 2012 was \$1,349,268 (2011 - \$2,441,886). This amount has not been recognized in the Corporation's financial statements, as accumulated consortium funds are payable only upon membership termination or dissolution of the consortium.

(d) Other

Various parent groups, including societies and other associations, solicit donations and undertake fundraising activities to provide operating and capital donations to further the objectives of the Corporation. The financial information of these groups is not consolidated in these financial statements as the Corporation has no control, significant influence or economic interests in any of those entities.

During the 2011/2012 year, CBE engaged a legal firm as corporate secretary and legal counsel. CBE made payments to this firm totaling \$1,120,125, of which \$75,661 was outstanding at August 31, 2012. These transactions were conducted in the normal course of operations, on commercial terms established and agreed to by the parties, and therefore were recorded at the exchange amount.

**CALGARY BOARD OF EDUCATION
NOTES TO ALBERTA EDUCATION FINANCIAL STATEMENTS
AUGUST 31, 2012**

17. FEES

For the year ended August 31, 2012, the following fees were charged:

	Gross Receipts 2012	Gross Receipts 2011 (Restated)
Transportation fees	\$ 8,927,901	\$ 6,062,365
Fees charged for instruction material and supplies	7,627,962	7,492,970
Noon Supervision	6,144,733	4,398,881
Other	14,739,669	11,946,260
Total gross receipts	<u>\$ 37,440,265</u>	<u>\$ 29,900,476</u>

18. REMUNERATION AND MONETARY INCENTIVES

The Corporation had paid or accrued expenses for the year ended August 31, 2012 to or on behalf of the following positions and persons:

	FTE	Remuneration	Benefits	Negotiated Allowances	Performance Bonuses	ERIP's / Other	Expenses (2)
Board Members:							
Chair							
Pat Cochrane	1.0	\$57,094	\$7,985	\$3,600			\$3,079
Other members							
Lynn Ferguson	1.0	\$51,856	\$7,982	\$3,600			\$4,057
Carol Bazinet	1.0	\$46,618	\$6,880	\$3,600			\$6,061
Pamela King	1.0	\$46,618	\$7,974	\$3,600			\$5,149
George Lane	1.0	\$46,618	\$5,451	\$3,600			\$5,833
Sheila Taylor	1.0	\$46,618	\$7,916	\$3,600			\$5,766
Joy Bowen-Eyre	1.0	\$46,618	\$7,940	\$3,600			\$4,428
Subtotal	7.0	\$342,040	\$52,128	\$25,200			\$34,373
Chief Superintendent:							
Naomi Johnson (1)	1.0	\$280,753	\$84,919	\$15,000	\$0	\$0	\$26,760
Chief Financial Officer:							
Deborah Meyers	1.0	\$250,000	\$59,915	\$7,000	\$0	\$0	\$9,912
Corporate Secretary (3)							
Janice Barkway	0.2	\$25,679	\$4,906	\$0	\$0	\$0	\$4,832
Rod Peden	0.0	\$8,942	\$1,890	\$296	\$0	\$175,345	\$52
Certificated teachers (1)	5,655.7	\$ 555,619,357	\$ 112,029,127	\$ 37,300	\$0	\$0	
Non-certificated - other	3,125.0	\$ 176,792,348	\$ 37,910,248	\$ 1,849,048	\$0	\$ 1,070,481	
TOTALS		\$ 733,319,119	\$ 150,143,133	\$ 1,933,844	\$0	\$ 1,245,826	

(1) The benefits include government portion of the current service contribution to the Alberta Teachers Retirement Fund on behalf of the Corporation.

(2) Expenses include the reimbursement of travel, subsistence, and other approved expenses on his/her behalf in performing the responsibilities of the named position. Expenses reported included 100% GST.

(3) For the months September 2011 to June 2012, a legal firm has provided services as acting Corporate Secretary with remuneration totalling \$122,520.

**CALGARY BOARD OF EDUCATION
NOTES TO ALBERTA EDUCATION FINANCIAL STATEMENTS
AUGUST 31, 2012**

19. COMPARATIVE FIGURES

Certain 2011 amounts have been reclassified where necessary to conform to the current year's presentation.

20. PRIOR PERIOD ADJUSTMENTS

Alberta Teachers Retirement Fund (ATRF)

Revenue from Government of Alberta and certificated benefits for the year ended August 31, 2011 have been restated to reflect the accounting policy change of Government contributions to ATRF in the statement of revenues and expenses (refer to note 2(l)). The restatement amounts are summarized below:

	Year ended August 31, 2011
Increase in revenue: Alberta Education grants - Other provincial education grants	\$ 51,623,695
Increase in expenses - certificated benefits	51,623,695
Net impact on unrestricted operating surplus	<u>-</u>

School Generated Funds (SGF)

The Corporation has restated its cash and cash equivalents, short-term investments, accounts receivable and prepaid expenses, accounts payable and accrued liabilities, deferred revenue and SGF revenue and SGF expenses as at August 31, 2011 for the correction of insignificant amounts of SGF under the new reporting guidelines from Alberta Education (refer to note 4).

A summary of the numerical changes are summarized in a table:

	Year ended August 31, 2011		
Income Statement			
Increase in revenue - SGF revenue	\$ 31,420,529		
Increase in expenses - SGF expenses	31,420,529		
Net impact on unrestricted operating surplus	<u>-</u>		
Balance Sheet	Restated as of August 31, 2011	Reported as of August 31, 2011	Net Changes
Assets:			
Cash and cash equivalent	\$ 12,056,731	12,056,731	-
Short - term investments	1,437,606	1,437,606	-
Accounts receivable and prepaid expenses	647,195	1,210	645,984
	<u>14,141,532</u>	<u>13,495,547</u>	<u>645,984</u>
Liabilities			
Accounts payable and accrued liabilities	635,072	-	635,072
Deferred Revenue	13,506,460	13,495,547	10,913
	<u>14,141,532</u>	<u>13,495,547</u>	<u>645,985</u>
Net impact on net assets	\$ <u>-</u>	<u>-</u>	<u>-</u>

TO THE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2012
[School Act, Section 276]

Calgary Board of Education

Legal Name of School Jurisdiction

1221 8th Street SW, CALGARY, ALBERTA T2R 0L4

Mailing Address

Tel:(403) 817 -4000 FAX (403) 294 - 8254

Telephone and Fax Numbers

Declaration of Secretary-Treasurer / Chief Financial Officer

To the best of my knowledge and belief, these unaudited schedules have been prepared following Alberta Education's reporting requirements for Alberta school jurisdictions. These schedules were submitted to the board for information purposes.

SECRETARY TREASURER OR TREASURER

DEBORAH L. MEYERS

Name

Signature

Dated

c.c. ALBERTA EDUCATION, Financial Reporting & Accountability Branch
8th Floor Commerce Place, 10155-102 Street, Edmonton AB T5J 4L5
EMAIL: Robert.Mah@gov.ab.ca
PHONE: (780) 427-3855 FAX: (780) 422-6996

TABLE OF CONTENTS

	Page
SCHEDULE A Allocation of Revenues and Expenses to Programs	3
SCHEDULE B Operations and Maintenance Program Expense Details	4

SCHEDULE A
ALLOCATION OF REVENUES AND EXPENSES TO PROGRAMS - 2011/2012

School Jurisdiction Code: **3030**

REVENUES	ECS -Grade 12 Instruction	Operations and Maintenance of Schools & Maintenance Shops	Transportation	Board & System Administration	External Services	TOTAL
(1) Alberta Education	\$839,735,913	\$107,694,376	\$31,641,741	\$44,254,213	\$3,548,161	\$1,026,874,404
(2) Other - Government of Alberta	289,595	\$1,464,033	\$0	\$0	\$349,319	2,102,947
(3) Federal Government and First Nations	767,168	\$0	\$0	\$30,330	\$1,444,457	2,241,955
(4) Other Alberta school authorities	489,482	\$241,877	\$0	\$0	\$0	731,359
(5) Out of province authorities	-	\$0	\$0	\$0	\$0	\$0
(6) Alberta Municipalities-special tax levies	\$0	\$0	\$0	\$0	\$0	\$0
(7) Fees (Note 1)	22,367,655		\$8,927,900			\$31,295,555
(8) Other sales and services	12,744,519	\$820,791	\$5,875	\$1,069,213	\$12,514,780	\$27,155,178
(9) Investment income	51,690	\$250,000	\$0	\$0	\$5,330,134	\$5,631,824
(10) Gifts and donations	6,113,970	\$0	\$0	\$0	\$37,400	\$6,151,370
(11) Fundraising	11,034,757	\$0	\$0	\$0	\$0	\$11,034,757
(12) Rental of facilities	\$0	\$5,894,918	\$0	\$392,064	\$2,110,267	\$8,397,249
(13) Gains on disposal of capital assets	\$8,133,256	\$56,518	\$0	\$33,146,940	\$0	\$41,336,714
(14) Amortization of capital allocations	\$0	\$24,401,064	\$0		\$0	\$24,401,064
(15) Other revenue	230,514	\$0	\$0	\$0	\$0	\$230,514
(16) TOTAL REVENUES	\$901,958,519	\$140,823,577	\$40,575,516	\$78,892,760	\$25,334,518	\$1,187,584,890
EXPENSES						
(17) Certificated salaries	\$552,728,390			\$2,053,501	\$1,118,219	\$555,900,110
(18) Certificated benefits	\$111,648,329			\$245,740	\$272,277	\$112,166,346
(19) Non-certificated salaries and wages	\$96,108,478	\$46,470,768	\$2,073,594	\$18,270,971	\$14,495,198	\$177,419,009
(20) Non-certificated benefits	\$22,886,186	\$11,100,164	\$527,907	\$3,823,514	\$2,818,686	\$41,156,457
(21) SUB - TOTAL	\$783,371,383	\$57,570,932	\$2,601,501	\$24,393,726	\$18,704,380	\$886,641,922
(22) Services, contracts and supplies	\$101,055,289	\$50,440,398	\$35,158,044	\$14,175,574	\$4,599,149	\$205,428,454
(23) Amortization of capital assets	\$12,758,228	\$27,378,899	\$388	\$2,309,705	\$15,498	\$42,462,718
(24) Interest and charges	\$340,016	\$2,052,350	\$0	\$773,020	\$77,383	\$3,242,769
(25) Losses on disposal of capital assets	\$0	\$0	\$0	\$0	\$0	\$0
(26) Other expense	\$0	\$0	\$0	\$0	\$0	\$0
(27) TOTAL EXPENSES	\$897,524,916	\$137,442,579	\$37,759,933	\$41,652,025	\$23,396,410	\$1,137,775,863
(28) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$4,433,603	\$3,380,998	\$2,815,583	\$37,240,735	\$1,938,108	\$49,809,027

Note 1: The Corporation has captured its noon supervision fees under the External Services program. Due to template structure this has required a reclassification of Fees and Other sales and services of \$6,144,710 as follows:

	Per Rev & Expense	Adjustments	Per Schedule A
Fees	\$ 37,440,265	\$ (6,144,710)	\$ 31,295,555
Other sales and services	\$ 21,010,468	\$ 6,144,710	\$ 27,155,178

SCHEDULE B
OPERATIONS AND MAINTENANCE OF SCHOOLS & MAINTENANCE SHOPS PROGRAM EXPENSE DETAILS - 2011/2012

EXPENSES	Custodial	Maintenance	Utilities and Telecommunications	Expensed IMR & Modular Unit Relocations	Facility Planning & Operations Administration	Unsupported Amortization & Other Expenses	SUB-TOTAL Operations & Maintenance	Supported Capital & Debt Services	TOTAL Operations and Maintenance
Uncertificated salaries and wages	\$27,529,927	\$4,931,143	\$403,439	\$3,197,425	\$10,408,834		\$46,470,768		\$46,470,768
Uncertificated benefits	\$6,997,059	\$2,052,684	\$196,433	\$8	\$1,853,980		\$11,100,164		\$11,100,164
Sub-total Remuneration	\$34,526,986	\$6,983,827	\$599,872	\$3,197,433	\$12,262,814		\$57,570,932		\$57,570,932
Supplies and services	\$2,135,216	\$7,807,746	\$191,293	\$18,282,796	\$1,013,939		\$29,430,990		\$29,430,990
Electricity			\$12,207,359				\$12,207,359		\$12,207,359
Natural gas/heating fuel			\$5,042,699				\$5,042,699		\$5,042,699
Sewer and water			\$1,711,375				\$1,711,375		\$1,711,375
Telecommunications			\$208,328				\$208,328		\$208,328
Insurance					\$1,839,648		\$1,839,648		\$1,839,648
Amortization of capital assets									
Supported								\$0	\$0
Unsupported				\$0		\$27,378,898	\$27,378,898		\$27,378,898
Total Amortization				\$0		\$27,378,898	\$27,378,898	\$0	\$27,378,898
Interest on capital debt									
Supported								\$1,464,033	\$1,464,033
Unsupported							\$0		\$0
Lease payments for facilities				\$588,317			\$588,317		\$588,317
Other interest charges						\$0	\$0		\$0
Losses on disposal of capital assets							\$0		\$0
TOTAL EXPENSES	\$36,662,202	\$14,791,573	\$19,960,926	\$22,068,546	\$15,116,401	\$27,378,898	\$135,978,546	\$1,464,033	\$137,442,579
SQUARE METRES									
School buildings									1,257,084.9
Non school buildings									14,207.0

Note:**Custodial:**

All expenses related to activities undertaken to keep the school environment and maintenance shops clean and safe.

Maintenance:

All expenses associated with the repair, replacement, enhancement and minor construction of buildings, grounds and equipment components. This includes regular and preventative maintenance undertaken to ensure components reach or exceed their life cycle and the repair of broken components. Maintenance expenses exclude operational costs related to expensed IMR & Modular Unit relocations, as they are reported on separately.

Utilities & Telecommunications:

All expenses related to electricity, natural gas and other heating fuels, sewer and water and all forms of telecommunications.

Expensed IMR & Modular Unit Relocations:

All operational expenses associated with non-capitalized Infrastructure Maintenance Renewal projects (AKA IMP and BQRP) and modular unit (portable) relocations.

Facility Planning & Operations Administration:

All expenses related to the administration of operations and maintenance including (but not limited to) contract administration, clerical functions, negotiations, supervision of employees & contractors, school facility planning & project 'administration', administration of joint-use agreements, and all expenses related to ensuring compliance with health and safety standards, codes and government regulations.

Supported Capital & Debt Services:

All expenses related to supported capital assets amortization and interest on supported capital debt.

DRAFT

cbe.ab.ca



Calgary Board of Education

Financial Statements and Statistical Information

Year Ended
August 31, 2012

learning | **as unique** | as every student



**Calgary Board
of Education**

CALGARY BOARD OF EDUCATION
TABLE OF CONTENTS
AUGUST 31, 2012

Administration's Discussion and Analysis of Financial Operations	1
Overview	1
2011-12 Actual to Budget	1
Year-over-year changes	2
Compliance	2
Financial Overview	3
Revenue	3
Expense	4
Enrolment	5
Analysis of Financial Operations 2012 over 2011	6
Revenue	6
Expense	8
Analysis of Financial Operating Results to Budget	9
Operating Surplus (Deficit)	9
Application of Surplus	9
Financial Position	10
Capital Expenditures	11
Outlook	12
Statement of Administration Responsibility	13
Auditors' Report	14
Financial Statements	
Balance Sheet	15
Statement of Revenue and Expense	16
Statement of Changes in Net Assets	17
Statement of Cash Flows	18
Notes to Financial Statements	19
Detailed Schedule of Revenue (Schedule I)	42
Detailed Schedule of Expense (Schedule II)	43
Statistical Information (Unaudited)	
Revenue by Source	45
Expense by Object	46
Summary of Enrolments	47
Per Pupil Cost Statistics	48
Demographic and Miscellaneous Information	49
Selected Definitions of Financial Terminology	50

Overview

Despite a tough budget year, in 2011-12 the CBE provided outstanding educational opportunities to more than 104,000 students in 221 schools. Our students posted some of the best provincial achievement test and diploma exam results. The 2011-12 school year reflects continued implementation of the three pillars of *Alberta Education's Renewed Funding Framework: Flexibility, Accountability, and Funding* with a primary focus on improved accountability for results achieved in 2011-12. The vision defined by Alberta Education is reflected in the CBE's Three-Year Education Plan. This plan guides our work and connects each CBE employee to our ultimate goal of student success.

When the provincial budget was announced, the CBE faced a \$61.7 million shortfall in funding for 2011-12. Input from more than 1,400 parents and community members guided decisions to balance our budget while minimizing the negative impact on students in the classroom. We redesigned central services; planned to use all of our available reserves; and included a provision to underspend Board-funded capital. The goal of these initiatives and others was to reduce the impact of the anticipated budget shortfall on schools.

The review of the financial results for 2011-12 includes two comparisons: actual 2011-12 results to the budget; and year-over-year actual results.

2011-12 Actual to Budget

A comparison of actual results to budget for 2011-12 highlights a number of specific areas.

- Almost 90 per cent of CBE revenue comes from government grants.
- Actual "other revenue" was \$132.0 million. This amount, which is \$47.2 million more than the budget, is mostly a result of the sale of two schools and the old education centre (515 MacLeod Trail S.E.).
- The CBE did not need to use \$19.2 million of reserves to cover budget shortfall as expected. Moreover, as will be explained in detail in the report, the CBE actually increased operating reserves by \$8.1 million.
- Coincidentally, the CBE received additional, one-time funding of \$19.2 million when Premier Redford restored \$107 million to school budgets in October 2011. The CBE portion was directed to benefit students in classrooms.
- The provincial government limits administrative expenses to four per cent of the operating budget. For 2011-12, the CBE spent 3.7 per cent of its operating budget on administration.
- Board-funded capital additions totalled \$43.7million. To fund work not completed by the fiscal year-end, \$11.4 million is being carried forward to 2012-13.

In the past, school districts were challenged to align one-year budgets to the Three-Year Education Plan. The CBE hoped for predictable and sustainable funding. Starting in 2012, the province delivered a three-year funding plan to ensure predictable, stable and sustainable funding. This thoughtful and strategic approach to funding enables the CBE to continue to support the educational needs of all of its learners over a longer term.

**CALGARY BOARD OF EDUCATION
ADMINISTRATION'S DISCUSSION AND ANALYSIS OF FINANCIAL OPERATIONS
AUGUST 31, 2012**

Year-over-year changes

Comparing the 2011-12 actual results to the prior year reveals the following highlights.

- Revenue from government grants was up \$39.9 million. This was the result of a 4.54 per cent Alberta Education grant rate increase and a 1.2 per cent enrolment increase, which equates to 1,265 students.
- Employee salaries and benefits represent almost 78 per cent of expenses. The total expense increased year-over year by \$29.4 million. This 3.4 per cent increase primarily reflects negotiated salary and step increment increases for various employee groups.¹
- When the construction of four new middle schools was completed by the province, CBE capital assets increased by \$93.4 million
- CBE total net assets increased \$49.8 million to \$199.7 million from the year before, mainly due to the sale of three buildings.

Compliance

For the year ended Aug. 31, 2012, the CBE was in full compliance with the provincial funding framework. In addition, all transfers of funds affecting the CBE's operating and capital reserves were made in accordance with provincial regulations and the Board of Trustees' direction and approval.

¹ This increase in salaries and benefits was anticipated so it does not appear as a variance between the budget and actuals for 2011-12.

**CALGARY BOARD OF EDUCATION
ADMINISTRATION'S DISCUSSION AND ANALYSIS OF FINANCIAL OPERATIONS
AUGUST 31, 2012**

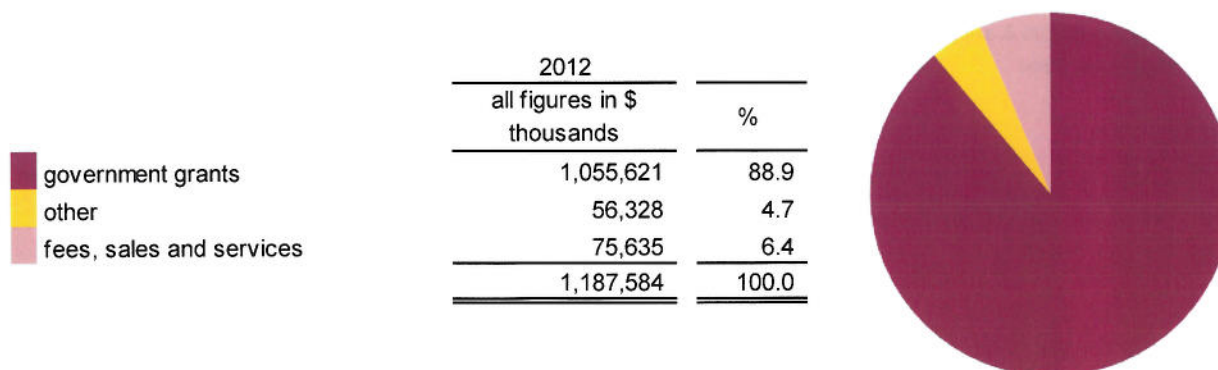
Financial Overview

				Budget to 2011-12 Actual Variance		Actual to Actual Variance	
	Budget (1) 2011/12	Actual 2011/12	Actual 2010/11	Favorable / (Unfavorable)		Increase / (Decrease)	
	(all figures in \$ millions)			(\$ millions)	%	(\$ millions)	%
Revenue							
Government grants	1,045.7	1,055.6	1,015.7	9.9		39.9	
Other revenue	84.8	132.0	85.3	47.2		46.7	
	<u>1,130.5</u>	<u>1,187.6</u>	<u>1,101.0</u>	<u>57.1</u>	5.1%	<u>86.6</u>	7.9%
Expense							
Salaries and benefits	884.9	886.6	857.2	(1.7)		29.4	
Supplies and services	219.1	205.5	204.1	13.6		1.4	
Other (Interest/Amortization)	45.7	45.7	45.2	-		0.5	
	<u>1,149.7</u>	<u>1,137.8</u>	<u>1,106.5</u>	<u>11.9</u>	1.0%	<u>31.3</u>	2.8%
(Deficiency)/excess of revenue over expense	(19.2)	49.8	(5.5)	69.0		55.3	
Net applications of operating funds	16.6	(2.6)	7.4	(19.2)		(10.0)	
Capital reserves (net)	0.6	(46.6)	(3.2)	(47.2)		(43.4)	
Net operating (deficit)/surplus	(2.0)	0.6	(1.3)	2.6		1.9	
Draw from/(add to) unrestricted net assets	2.0	(0.6)	1.3	(2.6)		(1.9)	
Net annual operating surplus	<u>(0.0)</u>	<u>0.0</u>	<u>(0.0)</u>	<u>-</u>		<u>-</u>	

(1) Represents the Fall Updated Budget approved by the Board of Trustees on Dec. 6, 2011 modified to reflect the restatement of School Generated Funds (SGF) as required by Alberta Education.

Revenue

Revenues by Source



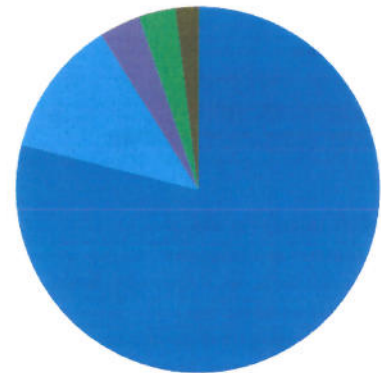
**CALGARY BOARD OF EDUCATION
ADMINISTRATION'S DISCUSSION AND ANALYSIS OF FINANCIAL OPERATIONS
AUGUST 31, 2012**

Expense

The way the Calgary Board of Education uses funding can be presented in two ways and both are shown. The first breakdown shows expenses by block, which is broken into five broad categories. The second breakdown shows expenses by object. Whether viewed by block or by object, the expense total is the same.

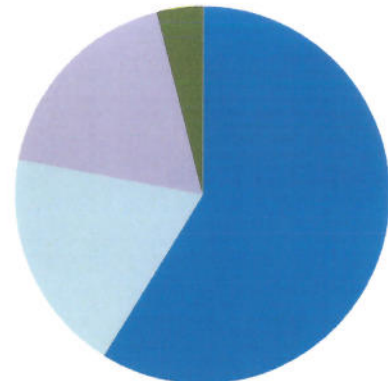
Expenses by block

	2012	
	all figures in \$	%
	thousands	
instruction: ECS - Grade 12	897,525	78.9
plant, operations & maintenance	137,442	12.1
board & system administration	41,652	3.7
transportation	37,760	3.3
external services	23,396	2.0
	<u>1,137,775</u>	<u>100.0</u>



Expenses by object

	2012	
	all figures in \$	%
	thousands	
certificated salaries, wages & benefits	668,066	58.7
non-certificated salaries, wages & benefits	218,575	19.2
services, contracts & supplies	205,428	18.1
amortization & other	45,706	4.0
	<u>1,137,775</u>	<u>100.0</u>

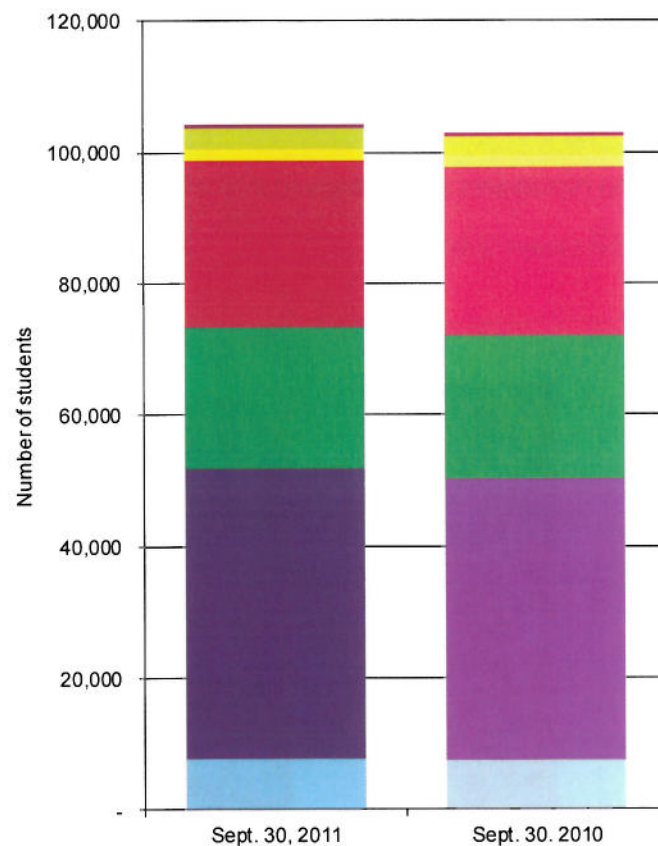


**CALGARY BOARD OF EDUCATION
ADMINISTRATION'S DISCUSSION AND ANALYSIS OF FINANCIAL OPERATIONS
AUGUST 31, 2012**

Enrolment

For 2011-12, CBE's enrolment was up by 1,265 students. The enrolment increase resulted in additional base grant funding to the CBE of \$8.7 million in 2012.

Enrolment



Program	Sept. 30, 2011	Sept. 30, 2010	Variance
Pre-Kindergarten & Kindergarten	7,769	7,497	272
Grades 1-6	44,014	42,879	1,135
Junior High	21,505	21,693	(188)
Senior High	25,547	25,667	(120)
Unique/Outreach	1,797	1,755	42
Chinook Learning Services	2,935	2,789	146
Cbe-Learn	615	637	(22)
Total	104,182	102,917	1,265

**CALGARY BOARD OF EDUCATION
ADMINISTRATION'S DISCUSSION AND ANALYSIS OF FINANCIAL OPERATIONS
AUGUST 31, 2012**

Analysis of Financial Operations 2012 over 2011

Revenue

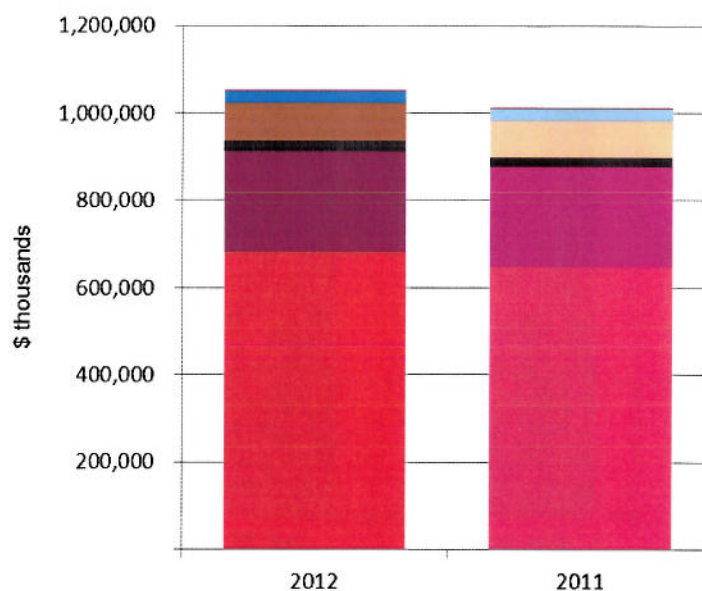
For the most part, the CBE can decide how best to use provincial funding for student learning. There are some exceptions. For example, there are grants targeted for specific projects such as the Alberta Initiative for School Improvement (AISi).

Total revenues were \$1,187.6 million in 2011-12 compared to \$1,101.0 million in 2010-11.

The CBE receives 88.4 per cent of its revenue from Alberta Education, most of which is tied to enrolment.

Government grants of \$1,055.6 million represents an increase of \$39.9 million from 2010-11.

Government Grants



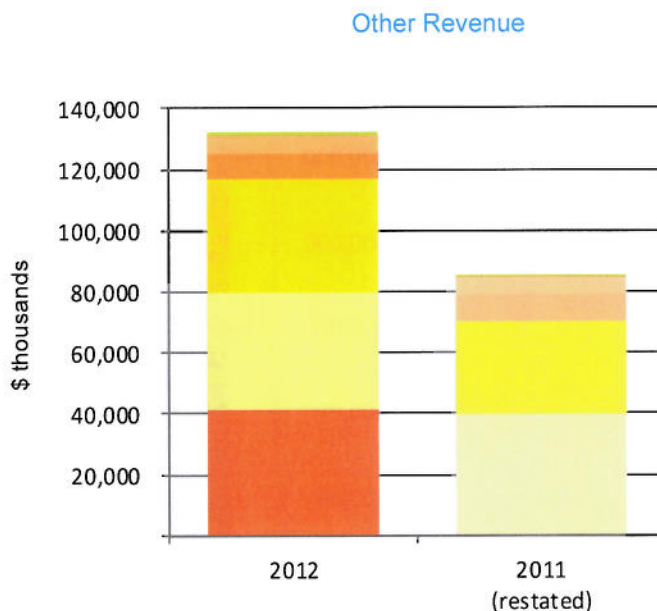
	2012	2011	Variance	
	(all figures in \$ thousands)		(\$000)	%
Base provincial instruction	682,730	648,043	34,687	5.4
Differential cost funding	230,582	230,007	575	0.3
Other provincial education grants	87,279	84,887	2,392	2.8
Capital support	25,865	25,626	239	0.9
Provincial priority targeted grants	23,715	20,788	2,927	14.1
Other provincial revenue	3,208	4,191	(983)	(23.5)
Federal grants & education agreements	2,242	2,201	41	1.9
Total	1,055,621	1,015,743	39,878	3.9

**CALGARY BOARD OF EDUCATION
ADMINISTRATION'S DISCUSSION AND ANALYSIS OF FINANCIAL OPERATIONS
AUGUST 31, 2012**

Other Revenue

In 2011-12, the CBE sold King Edward and Albert Park schools—contributing \$8.2 million to revenue—and the old education centre building—contributing \$33.1 million.

The building sales were approved by the Board of Trustees and were in accordance with Alberta's *Disposition of Property Regulation AF181/2010*. More than half of the proceeds from the sale of the old education centre repaid all of the capital lease for renovations of the Dr. Carl Safran building. In keeping with the original financing plans for the new education centre, the use of the remaining proceeds from the sale of the old education centre has been approved by the Board of Trustees (pending Ministerial approval), to offset the leasing costs of the new education centre. Other net proceeds on building sales have been placed in capital reserves for future use to serve educational needs.

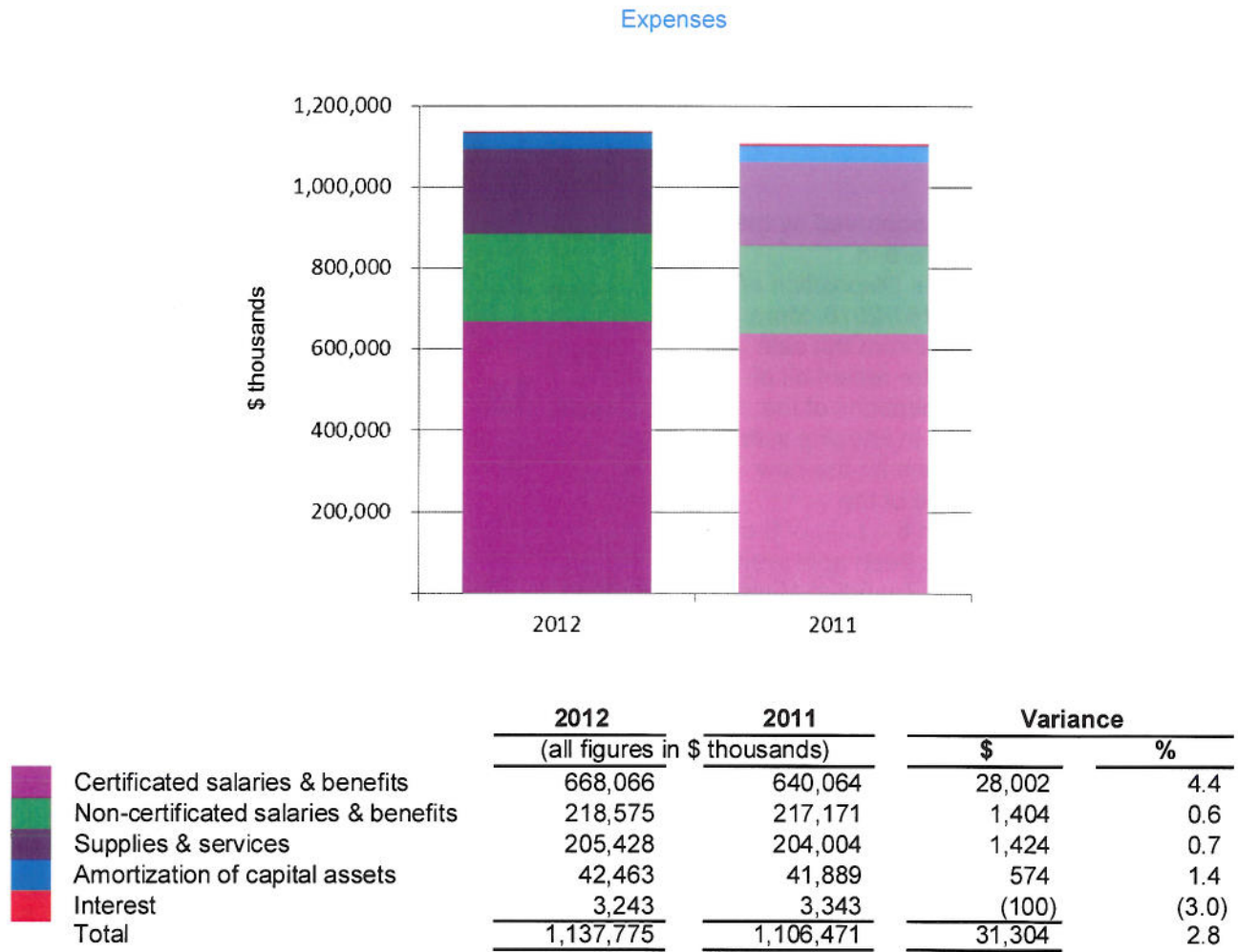


Fees increased by \$7.5 million comprised of an increase in noon supervision fees charged to those students classified as bus eligible but not accessing transportation, increased transportation fees due to anticipated fuel grant reduction, and increased fees at the school level.

	2012	2011	Variance	
	(all figures in \$ thousands)		\$	%
Gain on disposal of assets	41,337	49	41,288	84259.2
Other sales and services	38,195	40,011	(1,816)	(4.5)
Fees	37,440	29,900	7,540	25.2
Rentals	8,397	9,221	(824)	(8.9)
Investment income & unrealized gain	5,632	5,307	325	6.1
School authorities & local governments	962	780	182	23.4
Total	131,963	85,268	46,695	54.8

**CALGARY BOARD OF EDUCATION
ADMINISTRATION'S DISCUSSION AND ANALYSIS OF FINANCIAL OPERATIONS
AUGUST 31, 2012**

Expense



Total expenses were \$1,137.8 million in 2011-12 compared to \$1,106.5 million in 2010-11.

The largest year-over-year variance is 3.4 per cent for total salaries, wages and benefits, which represent almost 78 per cent of expenses. The \$29.4 million change reflects the net impact of increased compensation offset by reduced and unfilled positions.

Analysis of Financial Operating Results to Budget

The CBE's balanced 2011-12 budget was approved in June 2011 by the Board of Trustees with a forecasted operating deficit of \$19.3 million. In the budget, the CBE planned to cover this operating deficit with approved reserve draws and one-time savings on board-funded capital.

Additional funding from the province was announced in October 2011. The CBE portion, which was immediately directed to students in classrooms, was \$19.2 million. The 2011-12 First Quarter (Q1) Modified Budget was adjusted to accommodate these additional resources and the offsetting costs. Consequently, the anticipated operating deficit remained almost unchanged at \$19.2 million. (The fact the operating deficit and additional funding from the province are the same amount is a coincidence.)

Operating Surplus (Deficit)

The budget anticipated a \$19.2 million deficit. The actual result was a surplus of \$49.8 million. The \$69.0 million difference predominantly reflects:

- \$41.3 million of proceeds from the sale of buildings;
- \$3.7 million Infrastructure, Maintenance and Renewal grant for capital;
- \$3.0 million of grant revenues that were higher than expected;
- \$2.5 million investment income;
- \$1.5 million additional fuel grant; and
- \$13.6 million of reduction on supplies and services, mainly due to delayed projects and other service and contract savings (e.g., SuperNet, utilities, transportation contracts, realignment of payroll service).

Application of Surplus

The CBE used the \$49.8 million surplus to:

- Increase investment in capital by \$20.9 million including the full repayment of the \$20.2 million capital lease for the Dr. Carl Safran Centre;
- transfer to operating reserves totaling \$8.1 million, as follows;
 - \$0.2 million unrealized investment gains and losses;
 - \$2.8 million transportation fee stabilization reserve;
 - \$1.6 million utility expense stabilization reserve;
 - \$3.0 million fiscal stability;
 - \$0.5 million system transformation
- transfer \$0.6 million to unrestricted net assets
- transfer \$25.7 million to capital reserves;

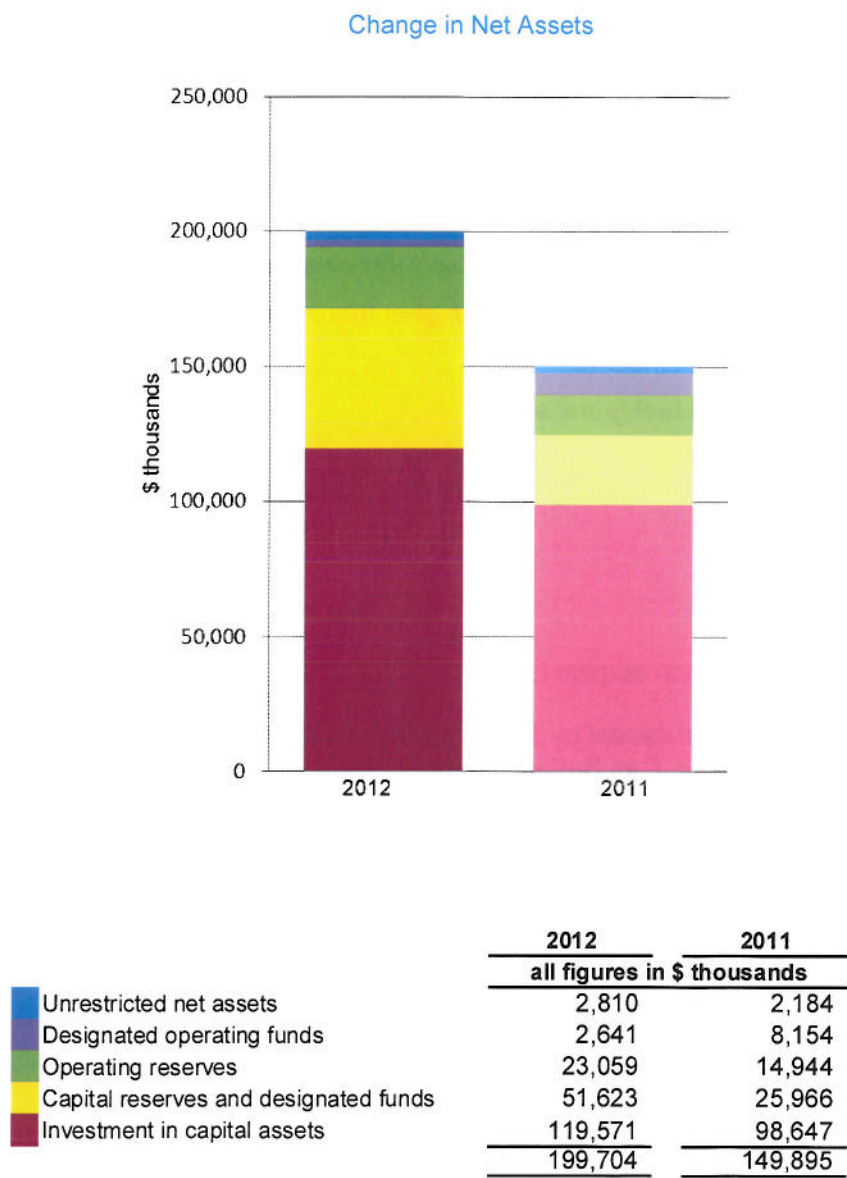
after applying \$5.5 million from designated operating funds.

**CALGARY BOARD OF EDUCATION
ADMINISTRATION'S DISCUSSION AND ANALYSIS OF FINANCIAL OPERATIONS
AUGUST 31, 2012**

The surplus meant the CBE's reliance on funding from operating reserves in 2011-12 was less than anticipated, making the funds available for use in 2012-13. Much of the surplus was forecasted and incorporated into the budget assumptions report and budget for 2012-13.

Financial Position

As at Aug. 31, 2012, the CBE has a net asset balance of \$199.7 million, reflecting total assets of \$1,058.6 million and total liabilities of \$858.9 million.



**CALGARY BOARD OF EDUCATION
ADMINISTRATION'S DISCUSSION AND ANALYSIS OF FINANCIAL OPERATIONS
AUGUST 31, 2012**

Whenever possible, the CBE has established specific operating and capital reserves to mitigate:

- the adverse impact of significant, uncontrollable increases in certain costs; and
- any adverse impacts to parents and students through service reductions and fee increases.

As described earlier, operating reserves were not drawn down as planned in 2011-12. In fact, the operating surplus enabled some reserve increases. A draw-down of \$12.2 million is included in the budget for 2012-13. This is required to maintain educational services and meet instructional needs while operating within the limitations of provincial-grant funding.

Designated operating funds decreased by \$5.5 million mainly due to reduced carry-forward of operating projects.

Changes to capital-related net assets are explained below.

Capital Expenditures

The CBE receives funding for capital assets through two main sources. Funds are received for specific buildings or projects through targeted grants. In addition, the CBE funds other capital—such as technology, furniture, equipment and vehicles—by setting aside the funds from regular grants.

Capital reserves and designated funds increased \$25.7 million over 2011-12. This is a result of:

- the sale of the old education centre \$35.8 million (gross proceeds);
- other school building sales \$10.1 million (gross proceeds); and
- the reduction related to the repayment of Dr. Carl Safran capital lease of \$20.2 million.

Investment in capital assets increased by \$20.9 million due to:

- board-funded capital additions of \$43.7 million;
- offset by amortization of \$18.1 million and reduction of net book value of disposals of \$4.7 million.

One of the CBE's challenges is its ability to provide for new schools for Calgary's growing population in areas where they are required, and to provide resources for maintenance and renewal work necessary for established school facilities. As detailed in the School Capital Plan 2013-2016, the CBE continues to plan for and request provincial funding required to meet the significant shortfall of public schools in the new and developing communities of the City of Calgary.

**CALGARY BOARD OF EDUCATION
ADMINISTRATION'S DISCUSSION AND ANALYSIS OF FINANCIAL OPERATIONS
AUGUST 31, 2012**

In recent years, the province has been supportive of these interests and has funded and constructed a number of schools in Calgary. Under the Alberta Schools Alternative Procurement project for construction of schools, four middle schools, Captain Nichola Goddard, Nose Creek, Ted Harrison and Twelve Mile Coulee welcomed students in September 2012. The new middle schools have added \$93.4 million to the CBE's capital assets. Robert Thirsk High School, which is under construction in the Calgary community of Arbour Lake, is expected to open in 2013.

The CBE continues to develop appropriate strategies to better utilize some of its school buildings, and to minimize the associated costs of operating and maintaining any excess space. In the past years, strategies included leasing unused space, program consolidation, expanding programs of choice and - as a last resort - school closure.

Outlook

The most recent provincial budget kept its promise for sustainable funding. The Alberta government provided three-year budgets to enable long-term planning. For the first time, school boards can project their financial plans beyond the next fiscal year; the Three-Year Education Plan is complemented by a three-year funding model. A three-year funding model allows us to be more strategic in how we plan for student learning.

The Education Act proposed by the Alberta government may ultimately impact these strategies in areas such as full-day kindergarten, increased age of funded students, and residency requirements. The financial impact of these potential changes cannot be determined at this time.

On September 30, 2012, the CBE's total enrolment increased by 2,922 to 107,104, consisting of:

- 3,032 more students in kindergarten to Grade 12; and
- 110 fewer students in CBe-learn and Chinook Learning Services, including students who are 20 years of age and older.

The CBE believes these increases in enrolment are an endorsement of our commitment to achieving improved learning outcomes through the personalization of learning and specifically the Board of Trustees Results statements.

**CALGARY BOARD OF EDUCATION
STATEMENT OF ADMINISTRATION RESPONSIBILITY
AUGUST 31, 2012**

STATEMENT OF ADMINISTRATION RESPONSIBILITY

The Board of Trustees is responsible for ensuring that Administration fulfills its responsibility for financial reporting and control through its own ongoing monitoring and evaluation of its governance policies. The Board of Trustees carries out its responsibility for review of the financial statements principally through its Audit Committee. The Audit Committee, which consists of two Trustees and not less than three public members, meets with Administration and the External Auditor to discuss the results of the audit examination and financial reporting matters. The Audit Committee also reviews the financial statements, the Auditors' Report and other information, and recommends their approval to the Board of Trustees. The External Auditors have full access to the Audit Committee, with and without the presence of Administration.

In the context of the responsibilities of the Board, the Calgary Board of Education's Administration is responsible for the preparation, presentation and integrity of the financial statements and has prepared them in accordance with Canadian Generally Accepted Accounting Principles (GAAP). The financial statements present fairly the financial position of the Calgary Board of Education as at August 31, 2012 and the results of its operations and cash flows for the year then ended.

In fulfilling its responsibilities and recognizing the limits inherent in all systems, Administration has developed Administrative Regulations and maintains a system of internal controls, procedures and guidelines, supplemented by ongoing monitoring and evaluation of results, to provide reasonable assurance that assets are safeguarded and that transactions are properly executed in accordance with the governance policies established by the Board of Trustees.

KPMG LLP, the External Auditors appointed by the Board of Trustees, has performed an audit of the financial statements in this report. Their independent professional opinion on these financial statements is included in the Auditors' Report.

NAOMI E. JOHNSON
CHIEF SUPERINTENDENT OF SCHOOLS

DEBORAH L. MEYERS
SUPERINTENDENT, CHIEF FINANCIAL OFFICER,
AND CORPORATE TREASURER

November 27, 2012

**CALGARY BOARD OF EDUCATION
AUDITORS' REPORT
AUGUST 31, 2012**

To the Board of Trustees

We have audited the accompanying financial statements of the Calgary Board of Education (the "Corporation"), which comprise the balance sheet as at August 31, 2012, the statements of revenue and expense, changes in net assets, and cash flows for the year then ended, and notes, comprising 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 generally accepted accounting principles, and for such internal control as management determines is necessary to enable the preparation of the 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 our 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, we consider 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 the Corporation as at August 31, 2012, and its results of operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

**CALGARY BOARD OF EDUCATION
BALANCE SHEET
AS OF AUGUST 31**

	2012	2011
		(Restated - Note 20)
ASSETS		
Current assets	(in thousands)	(in thousands)
Cash and cash equivalents (Note 3)	\$ 19,224	\$ 13,960
Short-term investments (Note 3)	68,977	50,315
Accounts receivable and prepaid expenses (Note 5)	38,084	35,953
Inventories	496	839
	<u>126,781</u>	<u>101,067</u>
Long-term investments (Note 3)	107,742	107,927
Capital assets (Note 6)	824,051	735,291
Assets held for sale (Note 6)	-	3,125
	<u>-</u>	<u>3,125</u>
Total assets	<u><u>\$ 1,058,574</u></u>	<u><u>\$ 947,410</u></u>
LIABILITIES		
Current liabilities		
Accounts payable and accrued liabilities (Note 7,10)	\$ 84,767	\$ 76,242
Deferred revenue (Note 8)	50,319	53,764
Current portion of capital lease obligations (Note 11)	2,209	9,920
Current portion of long-term debt (Note 12)	3,246	3,857
	<u>140,541</u>	<u>143,783</u>
Employee future benefits (Note 9 (c), (d) and (e))	18,977	19,096
Deferred capital grants (Note 10)	674,472	587,622
Long-term capital lease obligations (Note 11)	14,334	31,905
Long-term debt (Note 12)	10,219	13,465
Asset retirement obligations (Note 13)	327	1,644
	<u>858,870</u>	<u>797,515</u>
Total liabilities	<u><u>\$ 858,870</u></u>	<u><u>\$ 797,515</u></u>
Contingencies and commitments (Note 14)		
NET ASSETS (Note 15)		
Unrestricted net assets	\$ 2,810	\$ 2,184
Designated operating funds	2,641	8,154
Operating reserves	<u>23,059</u>	<u>14,944</u>
Accumulated operating surplus (AOS)	28,510	25,282
Capital reserves and designated capital funds	51,623	25,966
Investment in capital assets	<u>119,571</u>	<u>98,647</u>
Total net assets	<u><u>199,704</u></u>	<u><u>149,895</u></u>
Total liabilities and net assets	<u><u>\$ 1,058,574</u></u>	<u><u>\$ 947,410</u></u>

The notes are an integral part of these financial statements

**CALGARY BOARD OF EDUCATION
STATEMENT OF REVENUE AND EXPENSE
FOR THE YEAR ENDED AUGUST 31**

	Budget (unaudited)	Actual	
	2012	2012	2011 (Restated - Note 20)
	(in thousands)	(in thousands)	
REVENUE (Schedule I)			
Alberta Education grants:			
Base provincial instruction	\$ 683,381	\$ 682,730	\$ 648,043
Differential cost funding	225,655	230,582	230,007
Provincial priority targeted grants	25,552	23,715	20,788
Other provincial education grants	78,782	87,279	84,887
Capital support	25,809	25,865	25,626
Total Alberta Education grants	\$ 1,039,179	\$ 1,050,171	\$ 1,009,351
Other provincial revenue	4,328	3,208	4,191
Federal grants and education agreements	2,182	2,242	2,201
Other revenue	84,767	131,963	85,268
Total revenue	\$ 1,130,456	\$ 1,187,584	\$ 1,101,011
EXPENSE (Schedule II)			
Salaries and benefits	884,912	886,641	857,235
Services purchased	125,366	131,800	132,264
Supplies and materials	93,731	73,628	71,740
Amortization of capital assets	42,455	42,463	41,889
Interest	3,147	3,243	3,343
Total expense	\$ 1,149,611	\$ 1,137,775	\$ 1,106,471
(Deficiency)/excess of revenue over expense for the year, before the undernoted	(19,155)	49,809	(5,460)
Transfer from/(to) operating reserves/designated funds			
Transfer from/(to) operating reserves	10,300	(8,115)	8,011
Transfer from/(to) designated funds	6,323	5,513	(600)
	16,623	(2,602)	7,411
Add/(deduct) capital items paid by operating funds			
Capital assets acquired	(25,895)	(23,318)	(13,600)
Disposal of capital assets	-	4,738	4
Transfer from school purchased assets	1,286	1,636	1,132
Capital asset amortization	18,110	18,062	18,138
Debt repayments	(4,514)	(1,796)	(2,661)
Capital debt repayments	-	(20,247)	-
Transfer from capital reserve	-	20,247	-
Transfer from capital carry forwards	11,545	11,545	5,314
Transfer to capital carry forwards	-	(11,373)	(11,545)
	532	(506)	(3,218)
Transfer from/(to) capital reserves			
Building and equipment reserves	-	(46,075)	(49)
Net operating (deficit)/surplus	(2,000)	626	(1,316)
Draw from(add to) unrestricted net assets	2,000	(626)	1,316
Net operating (deficit)/surplus	\$	\$	\$

The notes are an integral part of these financial statements

**CALGARY BOARD OF EDUCATION
STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED AUGUST 31**

	Investment in Capital Assets	Capital Reserves	Operating Reserves	Designated Operating Funds	Unrestricted Net assets	Total Net Assets (Note 15)
	(in thousands)					
Balance, August 31, 2010	\$ 101,660	\$ 19,686	\$ 22,955	\$ 7,554	\$ 3,500	\$ 155,355
(Deficiency)/excess of revenue over expense	(18,138)	-	-	-	12,678	(5,460)
Transfers during the year	196	6,280	(8,011)	600	935	-
Capital assets acquired with operating funds	12,268	-	-	-	(12,268)	-
Capital debt repayments from operating funds	2,661	-	-	-	(2,661)	-
Net (decrease)/increase for year	(3,013)	6,280	(8,011)	600	(1,316)	(5,460)
Balance, August 31, 2011	\$ 98,647	\$ 25,966	\$ 14,944	\$ 8,154	\$ 2,184	\$ 149,895
Balance, August 31, 2011	\$ 98,647	\$ 25,966	\$ 14,944	\$ 8,154	\$ 2,184	\$ 149,895
(Deficiency)/excess of revenue over expense	(18,062)				67,871	49,809
Transfers during the year	-	25,657	8,115	(5,513)	(28,259)	-
Capital assets acquired with operating funds	37,190	-	-	-	(37,190)	-
Capital debt repayments from operating funds	1,796	-	-	-	(1,796)	-
Net (decrease)/increase for year	20,924	25,657	8,115	(5,513)	626	49,809
Balance, August 31, 2012	\$ 119,571	\$ 51,623	\$ 23,059	\$ 2,641	\$ 2,810	\$ 199,704

The notes are an integral part of these financial statements

**CALGARY BOARD OF EDUCATION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED AUGUST 31**

	2012	2011
	(in thousands)	(Restated - Note 20)
		(in thousands)
Operating activities		
Excess/(deficiency) of revenue over expense for the year	\$ 49,809	\$ (5,460)
Add (less) items not requiring cash:		
Supported school building amortization	(24,401)	(23,751)
Amortization of capital assets	42,463	41,889
Employee future benefits	(119)	(1,027)
Gain on disposal of assets	(41,337)	(49)
Asset retirement obligation	(1,317)	
Unrealized gain on long-term investments	(1,528)	(467)
Changes in non-cash working capital:		
Short-term investments	(18,662)	31,515
Accounts receivable and prepaid expenses	(4,980)	(8,973)
Inventories	343	91
Accounts payable and accrued liabilities	1,675	8,210
Deferred revenue	(3,445)	(2,379)
Cash from operating activities	\$ (1,499)	\$ 39,599
Financing activities		
Capital grants received	17,894	26,750
Repayment of long-term debt	(3,857)	(4,480)
Repayment of capital lease obligations	(29,043)	(2,661)
Changes in non-cash working capital:		
Accounts receivable and prepaid expenses	2,849	(9,190)
Accounts payable and accrued liabilities	6,142	(17,196)
Cash (used in)/from financing activities	\$ (6,015)	\$ (6,777)
Investing activities		
Purchase of investments, net of disposals	1,713	(2,827)
Capital assets acquired	(35,718)	(28,041)
Proceeds from disposal of capital assets	46,075	53
Changes in non-cash working capital:		
Accounts receivable and prepaid expenses	-	-
Accounts payable and accrued liabilities	708	84
Cash used in investing activities	\$ 12,778	\$ (30,731)
Net increase in cash and cash equivalents	5,264	2,091
Cash and cash equivalents, beginning of year	13,960	11,869
Cash and cash equivalents, end of year (Note 3)	\$ 19,224	\$ 13,960

The notes are an integral part of these financial statements

**CALGARY BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2012**

(In thousands of dollars unless stated otherwise)

1. ORGANIZATION

The Calgary Board of Education (the "Corporation") is an independent legal entity with an elected Board of Trustees as stipulated in the *School Act* (Alberta). The Corporation is registered as a charitable organization under the *Income Tax Act* (Canada) and, therefore, is exempt from income tax and may issue official receipts to donors for income tax purposes.

The Corporation provides a full range of educational services for all instructional programs ranging from Kindergarten through Grade 12.

2. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of presentation

The financial statements of the Corporation have been prepared in accordance with Canadian Generally Accepted Accounting Principles (GAAP) Part V Pre-Changeover Accounting Standards. A precise determination of many assets and liabilities is dependent upon future events and involves the use of estimates, which have been made using professional judgment. Actual results could differ from these estimates or approximations. In administration's opinion, these financial statements have been prepared within reasonable limits of materiality and within the framework of the accounting policies summarized below.

The financial operations of EducationMatters (formerly The Calgary Board of Education Foundation) is a not-for-profit foundation which promotes and supports public education in Calgary (see Note 16 (b)) and is a controlled entity whose financial results are not consolidated in these financial statements, as permitted under Canadian Institute of Chartered Accountants (CICA) Handbook Accounting Part V 4450.14.

Budget information is unaudited and is presented on the Statement of Revenue and Expense and on the related schedules for information purposes only and represents the approved budget submitted to Alberta Education in December 2011.

(b) Cash and cash equivalents

Cash and cash equivalents are comprised of cash and short-term investments with original maturities of 90 days or less.

(c) Inventories

Inventories consist of maintenance and school supplies stored in administrative warehouses and are valued at the lower of cost and net realizable value. Inventories are expensed when items are shipped to schools or departments.

**CALGARY BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS**

AUGUST 31, 2012

(In thousands of dollars unless stated otherwise)

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(d) Investments

Held-for-trading assets are measured at fair value each reporting period. Unrealized gains and losses on held-for-trading financial instruments are recognized in earnings.

Short-term investments are investments held with a maximum of a one-year view to ensure the timely settlement of the Corporation's financial obligations. Investments consist of treasury bills and money market investments and are recorded at fair value.

Long-term investments are investments held for a period of at least one to five years. Long-term investments may include corporate and government bonds and equities and are recorded at fair value.

(e) Capital Assets and Capital Revenue

Capital assets are recorded at cost. Amortization is calculated on a straight-line basis at rates which amortize the cost of the capital assets over their estimated useful lives. The amortization rates applied are as follows:

Land improvements	20 years
Buildings	10 - 40 years
Equipment – Computer hardware & software	3 - 5 years
Vehicles	5 – 10 years
Other equipment	5 – 10 years

Amortization is not provided on construction in progress, as these assets are not ready and are not available for use. Once completed and placed into use, these assets are amortized in accordance with the Corporation's above amortization policy.

Certain capital assets, including new school construction and major renovations (except administrative buildings and replacement of equipment and vehicles), are funded by Alberta Education when approved, and are based on the Corporation's three-year capital plan. When received, capital grants for these assets are deferred and reflected in revenue and matched to the amortization expense over the lives of the related assets. Provincially funded Infrastructure Maintenance Renewal (IMR) projects that improve or sustain the operating functionality of building components or land improvements and do not extend the useful life of the underlying asset are expensed.

Capital assets which are paid for directly by the Province of Alberta on behalf of the Corporation are recorded by the Corporation at fair market value when title has transferred. A corresponding deferred capital grant is recorded and reflected in revenue over the life of the asset. Maintenance expenses paid directly by the Province of Alberta on behalf of the Corporation relating to these assets are expensed and corresponding grant revenue is recognized.

(f) Leases

Leases are classified as capital or operating leases. Leases which transfer substantially the entire benefits and risks incidental to the ownership of property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(g) Asset Retirement Obligation

The Corporation recognizes the fair value of an Asset Retirement Obligation ("ARO") in the period in which it incurs a legal obligation associated with the retirement of capital assets. Certain building assets contain asbestos. Although the asbestos is appropriately contained in accordance with environmental regulations, it is the Corporation's practice to, if necessary, remediate any asbestos upon disposal of a capital asset. The Corporation recognizes an ARO only when those assets have been approved by the Board of Trustees for disposition and when the fair value of the liability can be reasonably determined.

The estimated fair value of ARO are capitalized as part of the related long-lived asset and depreciated on the same basis as the underlying asset. ARO is adjusted for the passage of time, which is recognized as accretion expense, and for revisions to the timing or the amount of the estimated liability. Actual costs incurred are charged against the asset retirement obligation to the extent of the liability recorded. Differences between the actual costs incurred and the liability are recognized in earnings when remediation is completed.

(h) Revenue Recognition

Revenues are recognized when they are earned. Restricted grants and donations received and fees collected in advance of the provision or use of related services, are deferred until utilized. Unrestricted cash donations are recognized as revenue when they are received. Donations of materials and services are recognized as revenue when a fair value can be reasonably estimated and when the materials and services are used in the normal course of the Corporation's operations and would otherwise have been purchased.

Funds donated by individuals or organizations for the purpose of establishing scholarships and bursaries are accounted for as deferred revenues. Interest is calculated on each scholarship fund balance and is accrued for the benefit of the recipients of the fund. Individual scholarship payments are made to the recipients of the scholarships and bursaries in accordance with the various scholarship agreements, and a corresponding amount is recognized as revenue at that time.

The amortization of capital assets funded by Alberta Education is recognized annually and is offset by a corresponding amount of revenue arising from the recognition in that year of related capital grants.

Each year, volunteers contribute a considerable number of hours which support the delivery of certain programs within schools. Due to the difficulty of determining or otherwise estimating these hours, and the fact that these services are not otherwise purchased, the value of these contributed services is not quantified nor recognized in these financial statements.

(i) Proceeds on Disposal of Capital Assets

The proceeds on disposal of capital assets are applied to fund future capital asset expenditures. Pursuant to Provincial regulations, the allocation of proceeds for each asset disposal is based upon the relative contribution from the Province of Alberta and the Corporation to fund the original purchase of the disposed asset. Proceeds relating to provincially funded assets are recorded as deferred capital allocations until a provincially approved capital expenditure is made. Proceeds relating to Board-funded assets are reflected as revenue and a corresponding amount is transferred to capital reserves until a capital expenditure to be financed from capital reserves is approved by the Board of Trustees.

**CALGARY BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2012**

(In thousands of dollars unless stated otherwise)

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(j) School Generated Funds

These financial statements include amounts arising from certain school and student activities which are controlled and administered locally by each school and for which the Corporation is accountable. School generated funds revenues are primarily generated through fundraising activities, non-instructional fees and donations and grants to schools in support of extra-curricular activities, field trips and equipment.

(k) Financial Instruments

The Corporation's financial instruments consist of cash and cash equivalents, short-term investments, accounts receivable, long-term investments, accounts payable and accrued liabilities, long-term debt and capital leases. Unless otherwise stated in the notes to the financial statements, the carrying values of these financial instruments approximate their fair values.

There are no financial assets on the balance sheet designated as available-for-sale or held-to-maturity. Cash and cash equivalents, short-term and long-term investments are classified as held-for-trading. All other financial assets are classified as loans or receivables and are accounted for on an amortized cost basis. All financial liabilities are classified as other financial liabilities and are accounted for on an amortized cost basis.

Transaction costs are expensed when incurred.

The risks that arise from transacting financial instruments include credit risk, liquidity risk and price risk. Price risk arises from changes in interest rates, foreign currency exchange rates and market prices. The Corporation does not use derivative financial instruments to alter the effects of these risks. It is administration's opinion that the Corporation is not exposed to significant interest, currency or credit risks arising from these financial instruments.

The Corporation has elected to apply the scope provisions of paragraph 3855.07A such that the Corporation will not apply the requirements of Section 3855 to contracts for the purchase or sale of non-financial items and any embedded derivatives within these types of contracts or those embedded derivatives that may exist within lease or insurance contracts. In addition, the Corporation has elected to not adopt CICA 3861, "Financial Instruments – Disclosure and Presentation" and CICA 3862 "Financial Instruments – Disclosures."

(l) Employee Future Benefits Plans and Accounting Policy Change

The Corporation participates in a number of defined benefit plans to provide pension, retirement and healthcare benefits to its employees.

The Corporation's certificated employees are required to contribute to the Alberta Teachers' Retirement Fund (ATRF), a multi-employer pension plan. ATRF contributions by the Province for current service are reflected as a component part of education system costs and are formally recognized in the accounts of the Corporation, even though the Corporation has no legal obligation to pay these costs. The amount of current service contributions are recognized as revenue from the Province and as certificated benefits expense. Previously, the Provincial contributions were not included in the accounts of the Corporation. The prior year's comparative figures have been restated to reflect this change in accounting policy.

**CALGARY BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2012**

(In thousands of dollars unless stated otherwise)

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(I) Employee Future Benefits Plans and Accounting Policy Change (continued)

The Corporation and its non-certificated employees participate in the Local Authorities Pension Plan ("LAPP"), a multi-employer pension plan. Pension costs of LAPP included in these financial statements comprise the cost of employer contributions for current service of participating employees during the year (refer to Note 9).

The Corporation established supplementary pension plans for certain members of senior administration. The Supplementary Integrated Pension Plan (SiPP) is a registered multi-employer plan. The Supplementary Executive Retirement Program (SERP) is a non-registered plan administered by the Corporation. The plan provides a supplement to the LAPP or ATRF (as appropriate) to provide an annual retirement benefit of 2% of total employee earnings. The cost of this SiPP is sponsored by the Corporation and is actuarially determined using the projected benefit method pro-rated on service and management's best estimate of expected salary and benefit escalation, retirement ages of employees and plan investment performance. Actuarial valuations of this plan occur annually as at August 31.

The Corporation provides a non-registered Supplementary Retirement Plan ("SRP") for certain senior employees of the Corporation, based on approved terms and conditions of the plan. The plan provides for annual contributions of 10% of the employee's salary which is above the LAPP or Alberta TRF pensionable earnings cap.

The Corporation has a number of other Post-Retirement and Post-Employment Benefits Plans. These plans are not funded by separately designated plan assets. For these plans, the Corporation accrues its obligations, and expenses the related costs, in accordance with the terms of the various collective agreements and other contracts of employment. The cost of employee future benefits earned by employees is actuarially determined using the projected benefit method pro-rated on service and management's best estimate of salary escalation, retirement ages of employees, and expected provincial and supplementary health care costs and dental care costs. The actuarially determined benefit obligation from the initial application of this policy is being amortized over the average remaining service period of employees active at September 1, 2000, the beginning of the fiscal year in which this policy was implemented. The balance of any unrecognized net plan experience, including changes in actuarial basis, in excess of 10% of the greater of the actuarial benefit obligation and the market value of plan assets is amortized over the average remaining service lifetime of the active members as of the applicable date. When changes to employee future benefit plans are negotiated, the related financial impacts are recognized when an agreement has been reached by the Corporation and the applicable group of employees. Effective January 1, 2011, all employees pay 100% of the post-retirement benefit premium costs. The most recent actuarial valuation of post-retirement and post-employment benefit plans was as of August 31, 2012. As the Corporation is transitioning to Public Sector Accounting (note 2(n)) reporting on September 1, 2011, this report will be updated to accommodate any necessary changes.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(m) Capital Management

The Corporation's capital consists of its net assets. The Corporation is required to maintain sufficient net assets to support operational capital asset needs while ensuring no deficiency in unrestricted net assets. Accordingly, each year the Corporation prepares a Board of Trustees approved budget based on its projected funding to ensure sufficient funds are available to meet the Corporation's operational capital asset and operational needs. The Corporation provides information with regard to its performance against this budget throughout the year and adjusts expenditures when necessary to ensure the Corporation's compliance with net asset requirements. As part of the budget process, the Corporation establishes budgets for each of its service units and schools which, in aggregate, equal the Board of Trustee approved budget.

When necessary, the Board of Trustees can request appropriation of funds from the Capital Reserve to eliminate a deficiency in unrestricted net assets. In addition, to support service units and schools unspent budget allocation in anticipation of planned projects or spending commitments, the Board of Trustees will transfer unrestricted net assets to the Designated Funds and Operating Reserves and draw on these funds when spent.

(n) Future Accounting Standards

Effective January 1, 2012, all Government controlled not-for-profit organizations ("GNFPOs") will be required to follow either the CICA Public Sector Accounting Handbook ("PSA Handbook"), including Sections PS 4200 to PS 4270 or, alternatively, the CICA PSA Handbook without Sections PS 4200 to PS 4270. The Alberta Treasury Board requires that the Corporation adopt the current public sector accounting standards without reference to the not-for-profit standards Sections PS 4200 to PS 4270 effective for the year ending August 31, 2013 with retrospective application and restatement for the comparative year ending August 31, 2012. The transition is intended to enhance the public accountability and comparability of the financial reporting of the government controlled entities with those of other government organizations.

The Corporation is currently assessing the impacts of the conversion, including identifying the key differences, developing PSA Handbook accounting policies and new financial statement disclosures. The Corporation will continue to monitor the development of standards. The impact, if any, is not known at this time.

**CALGARY BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS**

AUGUST 31, 2012

(In thousands of dollars unless stated otherwise)

3. CASH AND CASH EQUIVALENTS, INVESTMENTS AND BANK INDEBTEDNESS

	2012			2011 Restated		
	Effective Fair Value Yield	Cost	Fair Value	Effective Fair Value Yield	Cost	Fair Value
Cash and short term investments						
Bank balances (1)	-	\$ 21,910	21,910	-	\$ 18,423	\$ 18,423
Outstanding cheques	-	(2,686)	(2,686)	-	(4,463)	(4,463)
Cash equivalents	-	64,753	64,753	-	49,959	49,959
Fixed income securities	1.01%	4,220	4,224	0.93%	356	356
		<u>\$ 88,197</u>	<u>88,201</u>		<u>\$ 64,275</u>	<u>\$ 64,275</u>
	2012			2011 Restated		
	Effective Fair Value Yield	Cost	Fair Value	Effective Fair Value Yield	Cost	Fair Value
Long term investments						
Bank term investments	2.05%	\$ 26,291	\$ 26,291	1.18%	\$ 1,173	\$ 1,173
Fixed income securities						
Government of Canada	(0.61)%	15,290	16,134	1.42%	17,095	17,752
Provincial	2.02%	571	592	2.30%	571	588
Municipal	1.52%	2,037	2,116	1.67%	2,037	2,140
Corporate	2.28%	21,467	22,179	2.69%	21,156	21,766
Total fixed income securities		<u>39,365</u>	<u>41,021</u>		<u>40,859</u>	<u>42,246</u>
Equities						
Canadian equities	2.79%	6,451	8,370	2.81%	6,811	8,784
U.S. equity funds	1.97%	6,772	6,953	1.90%	6,697	5,844
International equity pooled funds	3.27%	8,479	7,913	3.30%	8,264	7,405
Total equities		<u>21,702</u>	<u>23,236</u>		<u>21,772</u>	<u>22,033</u>
Supplemental Integrated Pension Plan Assets	1.26%	714	651	2.21%	695	649
Restricted long-term investment (2)		16,543	16,543	0.00%	41,826	41,826
Total long term investments		<u>\$ 104,615</u>	<u>\$ 107,742</u>		<u>\$ 106,325</u>	<u>\$ 107,927</u>

(1) Bank balances for both years have included cash and cash equivalents at schools – see Note 4

(2) Restricted long-term investment relates to cash collateral requirements as a result of capital leases entered into between the years ended August 31, 2004 and August 31, 2012 (see Note 11).

The following is the maturity structure for fixed income securities based on the principal amount:

	2012	2011
1-5 years	90.45%	88.93%
6-10 years	0.00%	1.71%
11-20 years	7.37%	9.36%
Over 20 years	2.18%	0.00%
	<u>100.00%</u>	<u>100.00%</u>

General Operating and Other Bank Indebtedness

The Corporation maintains a line of credit with 3% borrowing rate that has been negotiated with its banker for general operating purposes. The line of credit is secured against the Corporation's accounts receivable at bank prime rate. At August 31, 2012, no amount has been drawn against the Corporation's general operating line of credit (2011 - \$nil).

Yields on current, short-term and long-term investments reflect the cash value of all dividends, interest or other payments received or receivable on active investment instruments. These yields do not include any realized or unrealized capital gains of the underlying market values of the instrument.

**CALGARY BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2012**

(In thousands of dollars unless stated otherwise)

3. CASH AND CASH EQUIVALENTS, INVESTMENTS AND BANK INDEBTEDNESS (continued)

Supplementary Cash Flow Information

During the year ended August 31, 2012, cash interest paid on debenture debt amounted to \$1,693(2011 - \$2,146) and cash interest earned (operating and capital) and dividends received on investments totalled \$4,064 (2011 - \$4,047).

4. SCHOOL GENERATED FUNDS

New reporting guidelines from Alberta Education have changed the presentation of school generated funds (SGF). Under the new methodology, SGF revenue is reflected in fees, fundraising, gifts and donations, and other sales and services as appropriate. These revenue categories are reported on a gross basis. Any unexpended funds have been reported as deferred revenue on the Statement of Financial Position. 2010/2011 amounts have been restated for comparative purposes.

The continuity of unexpended SGF Revenue as of August 31, 2012 is summarized below:

	<u>2012</u>	<u>2011</u>
Unexpended School Generated Revenue, Opening balance	\$ 13,506	\$ 11,045
Current Year Activities - Gross Receipts		
Fees	15,776	18,306
Fundraising	11,035	11,446
Gifts and donations	5,131	5,439
Grants to schools	554	679
Other sales and services	134	29
Total gross receipts	\$ 46,136	\$ 46,944
Current Year Activities - Direct Costs Including Costs of Goods Sold to Raise Funds	24,302	26,936
Current Year Activities - Use of Funds	7,118	6,502
Unexpended School Generated Revenue, Closing Balance	\$ 14,716	\$ 13,506

5. ACCOUNTS RECEIVABLE AND PREPAID EXPENSES

Accounts receivable and prepaid expenses are comprised of:

	<u>2012</u>	<u>2011</u> (Restated)
Alberta Education	\$ 13,045	\$ 15,070
Alberta Finance	800	1,029
Federal Government and First Nations	2,501	1,473
Other Alberta School Juristictions	3,450	1,472
Other accounts receivable	8,477	9,791
Less: valuation allowances	(632)	(51)
Total accounts receivable	27,641	28,784
Prepaid expenses	10,443	7,169
Total accounts receivable and prepaid expenses	\$ 38,084	\$ 35,953

CALGARY BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2012
(In thousands of dollars unless stated otherwise)

6. CAPITAL ASSETS

	2012		
	Cost	Accumulated Amortization	Net Book Value
Land	\$ 2,711	\$ -	\$ 2,711
Land improvements	22,153	8,930	13,223
Buildings	1,097,798	370,996	726,802
Buildings under capital lease	19,061	2,455	16,606
Furniture and equipment	207,063	146,007	61,056
Furniture and equipment under capital lease	2,700	2,041	659
	<u>\$ 1,351,486</u>	<u>\$ 530,429</u>	<u>\$ 821,057</u>
Construction in progress	2,994	-	2,994
	<u>\$ 1,354,480</u>	<u>\$ 530,429</u>	<u>\$ 824,051</u>

	2011		
	Cost	Accumulated Amortization	Net Book Value
Land	\$ 4,571	\$ -	\$ 4,571
Land improvements	18,162	9,041	9,121
Buildings	943,328	348,779	594,549
Buildings under capital lease	36,849	1,797	35,052
Furniture and equipment	181,248	130,583	50,665
Furniture and equipment under capital lease	9,053	1,798	7,255
	<u>\$ 1,193,211</u>	<u>\$ 491,998</u>	<u>\$ 701,213</u>
Construction in progress	34,078	-	34,078
	<u>\$ 1,227,289</u>	<u>\$ 491,998</u>	<u>\$ 735,291</u>

As of August 31, 2012, the Corporation has an asset retirement obligation of \$327 (2011 - \$1,644) for the estimated costs of removing and disposing of asbestos in those schools and other buildings approved by the Board for disposition.

As of August 31, 2012, Alberta Education has confirmed that costs of \$93,357 (2011 - \$ 31,465) related to the ASAP II P3 project have been incurred. This amount has been recorded as a capital asset acquisition as the project has been completed and title has been transferred to the Corporation.

During 2012, land and buildings with a net book value of \$4,738 was disposed of, for proceeds (less of expenses for disposal) of \$46,075.

**CALGARY BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2012**

(In thousands of dollars unless stated otherwise)

7. ACCOUNTS PAYABLE , ACCRUED LIABILITIES AND DEFERRED CAPITAL ALLOCATIONS

Accounts payable, accrued liabilities and deferred capital allocations are comprised of:

	2012	2011 (Restated)
Alberta Education - Deferred capital allocations	\$ 12,512	\$ 6,141
Alberta Finance	800	1,029
Federal Government and First Nations	843	876
Other Alberta School Jurisdictions	-	-
Salaries and Benefits	37,572	35,157
Other accounts payable and accrued liabilities	33,040	33,039
	<u>\$ 84,767</u>	<u>\$ 76,242</u>

8. DEFERRED REVENUE

	2012	2011 (Restated)
Alberta Education operating grants	\$ 6,749	\$ 5,001
Alberta Initiative for School Improvement grants	1,696	2,352
Infrastructure Maintenance Renewal grants	16,272	20,569
Student fees	9,258	7,976
Scholarship funds	204	248
Other	16,140	17,618
Total	<u>\$ 50,319</u>	<u>\$ 53,764</u>

9. PENSIONS/EMPLOYEE FUTURE BENEFITS

(a) Alberta Teachers Retirement Fund (ATRF)

The current service and past service costs of the ATRF are met by contributions by active members and the Province of Alberta. Under the terms of the Teachers' Pension Plan Act, the Corporation does not make pension contributions for certificated staff and does not report on any unfunded liabilities. The service costs for the members are funded and contributed by the Province of Alberta in the amount of \$54,600 (2011 - \$51,624) and are included in these financial statements as revenue from the Government of Alberta and as certificated benefits expense. At August 31, 2012, the ATRF reported a deficiency of \$1,909,266 (2011 - \$1,953,920).

(b) Local Authorities Pension Plan (LAPP)

The Corporation participates in the LAPP, which is a multi-employer pension plan and does not report on any unfunded liabilities. The service costs for the employees for the current year of \$15,567 (2011 - \$15,297) are included in these financial statements and comprise the Corporation's costs of employer contributions. At December 31, 2011, the Local Authorities Pension Plan reported a deficiency of \$4,639,390 (2010 - \$4,635,250).

CALGARY BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2012
(In thousands of dollars unless stated otherwise)

9. PENSIONS/EMPLOYEE FUTURE BENEFITS (continued)

(c) Supplemental Integrated Pension Plan (SiPP) and Supplemental Executive Retirement Program (SERP)

The Corporation's net pension expense for the registered portion of SiPP for the year was \$ 54 (2011 – \$56). The net pension expense for the non-registered portion was \$152 (2011 - \$219). The total liability for the SERP at August 31, 2012 is \$547 (2011 - \$394).

(d) Supplementary Retirement Plan (SRP)

The total liability for the SRP at August 31, 2012 is \$226 (2011 - \$132).

(e) Post-Retirement and Post-Employment Benefits Plans

Changes in Projected Benefits Obligation

The following table provides the plans' change in Accrued Benefit Obligation ("ABO") for the year ended August 31 are:

	<u>2012</u>	<u>2011</u>
Accrued benefit obligation, beginning of year	\$ 30,397	\$ 30,263
Current service cost	918	848
Interest cost	1,274	1,365
Benefits payments	(4,005)	(4,152)
Actuarial losses	3,935	2,073
Accrued benefit obligation, end of year	<u>\$ 32,519</u>	<u>\$ 30,397</u>

To date, \$18,204 (2011 – \$18,570) has been accrued in the Corporation's financial statements as an accrued benefit obligation.

Plan Funded Status

Reconciliation of funded status of benefit plans to the amounts recorded in the financial statements is as below:

	<u>2012</u>	<u>2011</u>
Plan deficit	\$ 32,519	\$ 30,397
Unamortized net actuarial gains	(13,906)	(10,600)
Unamortized past service costs	(409)	(543)
Unamortized transition asset	-	(684)
Accrued benefit obligation	<u>\$ 18,204</u>	<u>\$ 18,570</u>

The Corporation does not fund its post-retirement plans (see accounting policy Note 2(l)). Accordingly, the plans held no assets at August 31, 2012 and 2011.

CALGARY BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2012

(In thousands of dollars unless stated otherwise)

9. PENSIONS/EMPLOYEE FUTURE BENEFITS (continued)

(e) Post-Retirement and Post-Employment Benefits Plans (continued)

Components of Net Periodic Post-Retirement Benefit Cost

The net period benefits cost for pension plans includes the following components for the year ended August 31:

	2012	2011
Current period service cost	\$ 918	\$ 848
Interest cost	1,274	1,365
Amortization of net actuarial losses	845	785
Amortization of transitional obligation	684	687
Amortization of past service costs	134	(672)
Net Period Benefits Cost	<u>\$ 3,855</u>	<u>\$ 3,013</u>

The initial transitional obligation of \$35,664 at September 1, 2000 and the unamortized transitional obligation of \$684 on September 1, 2010 have been fully amortized as of August 31, 2012.

Assumptions

The significant actuarial assumptions adopted in measuring the Corporation's employee future benefit obligation (based on a weighted average assumption of the various plans as of August 31, 2012) and comparative prior year are as follows:

	2012	2011
Amortization method	Straight-line	Straight-line
Accrued benefit obligation at end of fiscal year		
Discount rate	3.70%	4.35%
Rate of Compensation increase	3.50%	2.50%
Initial health care cost trend rate	7.00%	8.00%
Annual decline in health care cost trend rate	0% for 1st 3 years, 0.5% thereafter	0% for 1st 3 years, 0.5% thereafter
Ultimate health care cost trend rate	5.00% in fiscal 2019	5.00% in fiscal 2018
Net benefit cost for fiscal year ended August 31		
Discount rate	4.35%	4.35%
Rate of compensation increase	2.50%	2.50%
Expected return on assets	N/A	N/A

CALGARY BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2012

(In thousands of dollars unless stated otherwise)

10. DEFERRED CAPITAL ALLOCATIONS AND UNAMORTIZED CAPITAL ALLOCATIONS

Deferred capital allocations represent externally restricted supported capital funds provided for a specific capital purpose received or receivable by the jurisdiction, where the related expenditure had not been made at year-end. When expended, these deferred capital allocations are transferred to unamortized capital allocations. Changes in deferred capital allocations are as follows:

	2012	2011
Balance, beginning of year	\$ 6,141	\$ 23,066
Restricted capital allocations received	19,055	6,425
Net proceeds on supported capital assets	1,378	-
Interest earned on deferred capital allocations	59	82
Capital allocations expended during the year	(14,121)	(23,432)
Balance, end of year	<u>\$ 12,512</u>	<u>\$ 6,141</u>

Unamortized capital allocations represent externally restricted supported capital funds that have been expended, but have yet to be amortized over the useful life of the related capital asset. The unamortized capital allocations account balance is increased by transfers of deferred capital allocations expended, as well as fully-supported debenture principal repayments. Changes in unamortized capital allocations are as follows:

	2012	2011
Balance, beginning of year	\$ 587,622	\$ 553,159
Debenture principal repaid by Alberta Finance	3,857	4,480
Capital assets funded by Alberta Education	93,357	31,465
Capital allocations expended during the year	14,120	23,432
Capital allocations amortized to revenue	(24,401)	(23,751)
Net book value of supported capital assets disposal	(83)	(1,163)
Balance, end of year	<u>\$ 674,472</u>	<u>\$ 587,622</u>

CALGARY BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2012

(In thousands of dollars unless stated otherwise)

11. CAPITAL LEASES

Capital leases are approved by the Minister of Education for internally financed projects. All capital leases are secured by identified assets of the Corporation (restricted cash). As of August 31, 2012, capital lease obligations pertaining to the Corporation are as summarized below:

	<u>2012</u>	<u>2011</u>
Finance contracts, secured by certain equipment at interest rates ranging from 2.44% - 4.49%, repayable in annual installments of \$325 including interest, maturing September 2014.	\$ 809	\$ 1,105
Finance contracts, secured by certain building components at interest rates ranging from 2.72% - 4.24%, repayable in annual installments of \$887 including interest, maturing August 2018 through August 2022.	5,510	3,137
Finance contracts, secured by certain building components at interest rates ranging from 2.69% - 3.18%, repayable in annual installments of \$1,515 including interest, maturing August 2020 through August 2022.	10,224	37,583
	16,543	41,825
Less: Current portion	(2,209)	(9,920)
	<u>\$ 14,334</u>	<u>\$ 31,905</u>

Minimum lease payments and interests for future years are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	2,209	517	2,726
2014	2,279	447	2,726
2015	2,226	375	2,601
2016	2,099	304	2,403
2017	2,166	236	2,402
Thereafter	5,564	323	5,887
Total	<u>16,543</u>	<u>2,202</u>	<u>18,745</u>

CALGARY BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2012
(In thousands of dollars unless stated otherwise)

12. LONG-TERM DEBT

Long-term debt includes debentures for the acquisition of school buildings funded directly by Alberta Education (pre-1995). Those debentures were issued for periods of 15, 20 or 25 years in those years prior to 1995 when the Corporation had local taxing authority, at interest rates ranging from 7.38% -11.75%, and maturity at various dates to 2020. All debenture principal and interest payments are fully guaranteed by the Province of Alberta.

	2012	2011
Debentures outstanding	\$ 13,465	\$ 17,322
Less: Current portion	(3,246)	(3,857)
	<u>\$ 10,219</u>	<u>\$ 13,465</u>

Minimum repayments of debentures based on the terms above are as follows:

	Principal	Interest	Total
2013	3,246	1,308	4,554
2014	2,793	986	3,779
2015	2,515	710	3,225
2016	1,975	463	2,438
2017	1,554	273	1,827
Thereafter	1,382	204	1,586
Total	<u>13,465</u>	<u>3,944</u>	<u>17,409</u>

13. ASSET RETIREMENT OBLIGATION

The following table summarizes the changes in the asset retirement obligations:

	2012	2011
Balance, beginning of year	\$ 1,644	\$ 1,644
Obligations discharged	(1,317)	-
Balance, end of year	<u>\$ 327</u>	<u>\$ 1,644</u>

An interest rate of 5.35% is applicable to discount expected cash flows for calculation of the initial obligation and a rate of 3.70% would be applicable for accretion of the obligation.

The Corporation has not recorded an asset retirement obligation for the estimated costs of restoring certain schools that may have asbestos as the Corporation is unable to determine the value of this liability as all locations and amounts of asbestos are unknown.

During the year ended August 31, 2012, \$1,317 asset retirement obligation associated with King Edward school and the 515 Macleod Trail building was discharged as a result of disposal of those assets (see note 6).

CALGARY BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2012

(In thousands of dollars unless stated otherwise)

14. COMMITMENTS AND CONTINGENCIES

- (a) From year to year, legal actions are brought against the Corporation in the normal course of operations. Management believes that the ultimate resolution of claims presently outstanding is not expected to be significant to the overall financial position of the Corporation.
- (b) The Corporation has contractual commitments to complete major capital projects relating to school buildings and administrative sites. As at August 31, 2012, these outstanding contractual obligations were \$491 (2011 - \$11,190), and the full amount is to be funded by Alberta Education.
- (c) The Corporation has entered into various operating lease agreements for office spaces that expire up to February, 2031. Future annual lease payments and operating payments under these leases are as follows:

	Minimum Lease payment	Estimated Operating Costs	Total
2013 \$	9,453	\$ 2,912	\$ 12,365
2014	9,651	2,950	12,601
2015	9,752	2,988	12,740
2016	9,370	3,027	12,397
2017	9,701	3,066	12,767
Thereafter	154,094	45,508	199,602
Total \$	<u>202,021</u>	<u>\$ 60,451</u>	<u>\$ 262,472</u>

Lease expense during the year excluding operating costs amounted to \$9,378 (2011 - \$4,990).

- (d) The Corporation has revised its service agreement related to certain payroll and human resources administration processes expiring October 14, 2015. Future minimum annual payments under this commitment are:

Year	Minimum payments
2013	\$ 2,879
2014	2,924
2015	2,735
2016	320
	<u>\$ 8,858</u>

- (e) Effective September 1, 2006, the Corporation entered into a Master Transportation Agreement with Southland Transportation Ltd. and First Student Canada for the provision of student school bus transportation services. The initial term of the agreement is ten years (expiring August 31, 2016) and the Corporation may renew the agreement for two additional periods of five years each. Each year during the term, the Corporation enters into a yearly service agreement with each carrier, outlining the services to be provided, the applicable daily base rate, and all other anticipated fees and charges under the agreement.

**CALGARY BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2012**

(In thousands of dollars unless stated otherwise)

14. CONTINGENCIES AND COMMITMENTS (continued)

- (f) Effective January 1, 2012, the Corporation entered into a one year fixed price natural gas supply agreement with Direct Energy at a certain price for a majority of its total annual natural gas consumption, and this agreement is to expire on December 31, 2012. The contract contains a one year renewal option; the Corporation is currently in the process of posting a prequalification of bidders for natural gas for calendar year 2013, with optional extension years.
- (g) Effective July 31, 2007, the Corporation entered into a fixed electricity supply agreement at a certain price for all of its electricity consumption from January 1, 2009 to December 31, 2012. This agreement has been extended by two additional years and will expire December 31, 2014. Subsequent to August 31, 2012, the Corporation awarded a 3 year contract to Enmax for electricity for calendar years 2015 to 2018.
- (h) Effective June 2011, the Corporation entered into a 5 year contract with Telus Corporation for all phone services which expires May 31, 2016.

CALGARY BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2012

(In thousands of dollars unless stated otherwise)

15. NET ASSETS

The components of the Corporation's net assets of \$199,704 as at August 31, 2012 are described below:

(a) Accumulated Operating Surplus

As at August 31, 2012, the Corporation has an accumulated operating surplus of \$28,510 (2011 - \$25,282) comprised of the following:

(i) Unrestricted Net Assets

Unrestricted operating surplus represents the aggregation of successive years' annual operating surpluses.

For the year ended August 31, 2012, the Corporation's operating surplus was \$626 (2011 - deficit of \$1,316), and the Corporation has an unrestricted accumulated operating surplus of \$2,810 (2011 - \$2,184).

(ii) Designated Operating Funds and Operating Reserves

Where certain instructional initiatives are planned or in progress, the Corporation has designated or restricted operating funds for these specific purposes. Operating reserves have been established for specific program requirements to stabilize annual fee rates or to offset the cost of programs and services in future years. These fund designations and reserves have been established consistent with Provincial legislation and by Board of Trustees' resolution and will be applied to finance future expenses in accordance with the specific requirements of each of these resolutions.

Operating funds have been designated by the Board of Trustees for the following purposes:

	2012	2011
School decentralized budgets	\$ 1,127	\$ 5,482
Instructional and service unit initiatives	1,514	2,672
	<u>\$ 2,641</u>	<u>\$ 8,154</u>

Operating reserves have been established by the Board of Trustees for the following purposes:

	2012	2011
Unrealized Investment Gains/Losses (1)	\$ 3,195	\$ 3,033
Continuing Education Fee Stabilization (2)	1,593	1,593
Transportation Stabilization Fee Reserve	2,816	-
Utility Expense Stabilization	5,007	3,370
Fiscal Stability	5,000	2,000
Administrative Systems Renewal	2,248	2,248
System Transformation	2,000	1,500
General Instruction	1,000	1,000
Snow Removal Budget Stabilization	200	200
	<u>\$ 23,059</u>	<u>\$ 14,944</u>

(1) Restricted operating reserve for unrealized gains/losses only, which result from changes in the fair market value of held-for-trading financial instruments

(2) Restricted operating reserve for Adult Education purposes only, and in accordance with Alberta Education reporting guidelines, cannot be used in support of K-12 educational programs

**CALGARY BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2012**

(In thousands of dollars unless stated otherwise)

15. NET ASSETS (continued)

(a) Accumulated Operating Surplus (continued)

As at August 31, 2012, the Board of Trustees approved the use of \$3,370 of the Utility Expense Stabilization Fee Reserve, \$200 of the Snow Removal Reserve, \$1,000 of the General Instruction Reserve, \$2,000 of the Fiscal Stability Reserve, \$1,931 of the Administrative Systems Renewal Reserve, and \$1,500 of the System Transformation Reserve to support the 2012/13 Operating Budget. The Board has also approved the use of \$2,184 of Unrestricted Net Assets in support of the 2012/13 Operating Budget. It is expected that these various reserves may not be drawn down in 2012/13 to the same amounts.

(b) Capital Reserves and Designated Capital Funds

The Corporation's capital reserves and designated capital funds are established by Board of Trustees' resolution and in accordance with Provincial legislation, and are funded from proceeds on disposals of capital assets, provision from operating funds, or from lease revenues. To date, the following capital reserves and designated capital funds have been established:

	2012	2011
Land, Buildings and Equipment	\$ 34,579	\$ 8,751
School Program Modernization	2,271	2,271
Leased School Buildings	2,000	2,000
Chinook Learning Services Relocation	1,400	1,400
Funds carried forward for approved capital projects	11,373	11,544
	<u>\$ 51,623</u>	<u>\$ 25,966</u>

These reserves and designated funds are to be applied to finance future capital expenditures in accordance with the specific requirements of each Board resolution. At August 31, 2012, all funds are committed or designated for a specified purpose, except for \$18,393 which remains available for new building commitments.

(c) Investment in Capital Assets

Investment in capital assets represents the Corporation's net investment of operating funds that have been used from time to time to purchase building improvements, capital equipment and technology infrastructure to support the general operating activities of the Corporation. As of August 31, 2012, the Corporation has \$119,571 invested in capital assets (2011 - \$98,647).

**CALGARY BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2012**

(In thousands of dollars unless stated otherwise)

16. RELATED PARTIES

(a) Province of Alberta and economic dependence

The Corporation is economically dependent upon the Government of the Province of Alberta, since the viability of its on-going operations depends on grants and contributions from Alberta Education and other provincial ministries.

Effective 2005/06, school jurisdictions have been deemed to be controlled by the Government of Alberta according to criteria set out in the Canadian Institute of Chartered Accountants Public Sector Accounting Standards Section 1300, Government Reporting Entity. All entities consolidated or accounted for on a modified equity basis in the accounts of the Government of Alberta are now considered related parties of school jurisdictions for financial reporting purposes. These include government departments, health authorities, post-secondary institutions and all school jurisdictions in Alberta.

Assets, liabilities and transactions of the Corporation that relate to the Government of Alberta are as follows:

Corporate	Assets (at cost or net realizable value)	Liabilities	Revenues	Expenses
Government of Alberta (GOA):				
Education	\$ 13,045	24,276	\$ 1,026,875	\$ 2,705
Education (Deferred Capital Allocations)	N/A	12,512	N/A	N/A
Treasury Board and Finance	800	14,264	1,464	1,693
Health and Wellness	-	-	8	2,014
Human Services	-	-	273	-
Other GOA departments	-	-	357	-
Other:				
Health authorities	-	-	-	-
Post-secondary institutions	18	-	81	157
Other Alberta school jurisdictions	3,264	-	731	7
Other related parties (1)	83	657	5,466	15,567
TOTAL 2011/12	\$ 17,210	51,709	1,035,255	22,143
TOTAL 2010/11	\$ 16,615	47,102	942,561	17,663

(1) "Other related parties" – Revenue included lease revenue from Chartered Schools of \$5,337 for 2011/2012 fiscal year.

(b) EducationMatters

EducationMatters (the "Foundation") was established in 2003 by the Corporation under a trust indenture. The Corporation's Board of Trustees appoints the Governors of the Foundation. The Corporation's Trustees cannot hold a majority of the Governor positions. The Foundation promotes activities that support public education for the benefit of Calgary's students.

CALGARY BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2012
(In thousands of dollars unless stated otherwise)

16. RELATED PARTIES (continued)

(b) EducationMatters (continued)

The Foundation is not consolidated into these financial statements. The resources held by the Foundation are not necessarily limited for use by the Corporation. Selected financial information for the Foundation for the year ended August 31, 2012 is as follows:

	2012 (unaudited)	2011 (unaudited)
Total assets	\$ 3,935	\$ 2,930
Total liabilities	(2)	(13)
Net assets	<u>\$ 3,933</u>	<u>\$ 2,917</u>
Fund balances held by the Foundation:		
Flow through funds	\$ 1,186	\$ 598
Endowment funds	2,238	1,809
Operating funds	509	510
	<u>\$ 3,933</u>	<u>\$ 2,917</u>
Revenues (1)	\$ 3,256	\$ 2,032
Expenses (2)	(2,240)	(1,578)
Excess (deficiency) of revenues over expenses	<u>\$ 1,016</u>	<u>\$ 454</u>

(1) Revenues include financial support from the Corporation of \$750 (2011 - \$750).

(2) Expenses paid to the Corporation amount to \$57 (2011 - \$19); approved Grant disbursements to CBE Schools and Programs amount to \$1,377 (2011 - \$574).

(c) The Urban Schools Insurance Consortium

The Corporation is a member of the Urban Schools Insurance Consortium (USIC), which facilitates the placement of property and liability insurance coverage for fourteen school jurisdictions throughout the Province of Alberta. Amounts are paid by each of the members to the consortium to pay for insurance premiums on policy renewals and to self-insure a portion of each member's risk exposure. The Corporation's share of the accumulated and unencumbered consortium funds as at August 31, 2012 was \$1,349 (2011 - \$2,442). This amount has not been recognized in the Corporation's financial statements, as accumulated consortium funds are payable only upon membership termination or dissolution of the consortium.

(d) Other

Various parent groups, including societies and other associations, solicit donations and undertake fundraising activities to provide operating and capital donations to further the objectives of the Corporation. The financial information of these groups is not consolidated in these financial statements as the Corporation has no control, significant influence or economic interests in any of those entities.

During the 2011/2012 year, CBE engaged a legal firm as corporate secretary and legal counsel. CBE made payments to this firm totaling \$1,120, of which \$76 was outstanding at August 31, 2012. These transactions were conducted in the normal course of operations, on commercial terms established and agreed to by the parties, and therefore were recorded at the exchange amount.

CALGARY BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2012
(In thousands of dollars unless stated otherwise)

17. FEES

For the year ended August 31, 2012, the following fees were charged:

	Gross Receipts 2012	Gross Receipts 2011 (Restated)
Transportation fees	\$ 8,928	\$ 6,062
Fees charged for instruction material and supplies	7,628	7,493
Noon Supervision	6,145	4,399
Other	14,739	11,946
Total gross receipts	<u>\$ 37,440</u>	<u>\$ 29,900</u>

18. REMUNERATION AND MONETARY INCENTIVES

The Corporation had paid or accrued expenses for the year ended August 31, 2012 to or on behalf of the following positions and persons (in \$):

	FTE	Remuneration	Benefits	Negotiated Allowances	Performance Bonuses	ERIP's / Other	Expenses (2)
Board Members:							
Chair							
Pat Cochrane	1.0	\$57,094	\$7,985	\$3,600			\$3,079
Other members							
Lynn Ferguson	1.0	\$51,856	\$7,982	\$3,600			\$4,057
Carol Bazinet	1.0	\$46,618	\$6,880	\$3,600			\$6,061
Pamela King	1.0	\$46,618	\$7,974	\$3,600			\$5,149
George Lane	1.0	\$46,618	\$5,451	\$3,600			\$5,833
Sheila Taylor	1.0	\$46,618	\$7,916	\$3,600			\$5,766
Joy Bowen-Eyre	1.0	\$46,618	\$7,940	\$3,600			\$4,428
Subtotal	7.0	\$342,040	\$52,128	\$25,200			\$34,373
Chief Superintendent:							
Naomi Johnson (1)	1.0	\$280,753	\$84,919	\$15,000	\$0	\$0	\$26,760
Chief Financial Officer:							
Deborah Meyers	1.0	\$250,000	\$59,915	\$7,000	\$0	\$0	\$9,912
Corporate Secretary (3)							
Janice Barkway	0.2	\$25,679	\$4,906	\$0	\$0	\$0	\$4,832
Rod Peden	0.0	\$8,942	\$1,890	\$296	\$0	\$175,345	\$52
Certificated teachers (1)	5,655.7	\$ 555,619,357	\$ 112,029,127	\$ 37,300	\$0	\$0	
Non-certificated - other	3,125.0	\$ 176,792,348	\$ 37,910,248	\$ 1,849,048	\$0	\$ 1,070,481	
TOTALS		\$ 733,319,119	\$ 150,143,133	\$ 1,933,844	\$0	\$ 1,245,826	

(1) The benefits include government portion of the current service contribution to the Alberta Teachers Retirement Fund on behalf of the Corporation.

(2) Expenses include the reimbursement of travel, subsistence, and other approved expenses on his/her behalf in performing the responsibilities of the named position. Expenses reported included 100% GST.

(3) For the months September 2011 to June 2012, a legal firm has provided services as acting Corporate Secretary with remuneration totalling \$122,520.

**CALGARY BOARD OF EDUCATION
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2012**

(In thousands of dollars unless stated otherwise)

19. COMPARATIVE FIGURES

Certain 2011 amounts have been reclassified where necessary to conform to the current year's presentation.

20. PRIOR PERIOD ADJUSTMENTS

Alberta Teachers Retirement Fund (ATRF)

Revenue from Government of Alberta and certificated benefits for the year ended August 31, 2011 have been restated to reflect the accounting policy change of Government contributions to ATRF in the statement of revenues and expenses (refer to note 2(l)). The restatement amounts are summarized as below:

		Year ended August 31, 2011
Increase in revenue: Alberta Education grants - Other provincial education grants	\$	51,624
Increase in expenses - certificated benefits		51,624
Net impact on unrestricted operating surplus	\$	-

School Generated Funds (SGF)

The Corporation has restated its cash and cash equivalents, short-term investments, accounts receivable and prepaid expenses, accounts payable and accrued liabilities, deferred revenue and SGF revenue and SGF expenses as at August 31, 2011 for the correction of insignificant amounts of SGF under the new reporting guidelines from Alberta Education (refer to note 4).

A summary of the numerical changes are summarized in a table:

		Year ended August 31, 2011		
Income Statement				
Increase in revenue - SGF revenue	\$	31,421		
Increase in expenses - SGF expenses		31,421		
Net impact on unrestricted operating surplus	\$	-		
Balance Sheet		Restated as of August 31, 2011	Reported as of August 31, 2011	Net Changes
Assets:				
Cash and cash equivalent	\$	12,057	12,057	-
Short - term investments		1,438	1,438	-
Accounts receivable and prepaid expenses		647	1	646
		14,142	13,496	646
Liabilities				
Accounts payable and accrued liabilities		636	-	636
Deferred Revenue		13,506	13,496	10
		14,142	13,496	646
Net impact on net assets	\$	-	-	-

**CALGARY BOARD OF EDUCATION
DETAILED SCHEDULE OF REVENUE
FOR THE YEAR ENDED AUGUST 31, 2012**

Schedule I

	Budget (unaudited)	Actual	
	2012	2012	2011 (Restated - Note 20)
	(in thousands)	(in thousands)	
Alberta Education grants			
Base provincial instruction grants			
Kindergarten	\$ 30,739	\$ 30,584	\$ 28,182
Instruction - Elementary	322,523	323,073	302,534
Instruction - Junior High	139,695	140,042	134,862
Instruction - Senior High	190,424	189,031	182,465
Total Base provincial instruction grants	\$ 683,381	\$ 682,730	\$ 648,043
Differential cost funding			
Operations and maintenance - Regular	79,698	80,669	79,698
Special education programs (Gr 1 - 12)	51,501	51,500	51,531
Transportation - Regular	29,663	31,244	28,193
English as a second language	26,921	26,500	29,265
Kindergarten - Special Education (Program unit funding & Mild & Moderate)	7,786	10,323	8,220
Socioeconomic status	9,815	9,877	9,759
Relative cost of purchasing goods and services adj (RCPA)	6,612	7,644	7,932
First Nations, Metis and Inuit education	3,997	3,947	3,760
Regional education consulting services (REACH)	3,228	3,543	3,549
Small Schools by Necessity	1,860	1,876	1,930
Operations and maintenance - RCPA	2,574	1,664	3,288
Other differential cost funding	1,419	1,419	2,153
Transportation - RCPA	581	376	729
Total Differential cost funding grants	\$ 225,655	\$ 230,582	\$ 230,007
Provincial priority targeted grants	\$ 25,552	\$ 23,715	\$ 20,788
Other provincial education grants			
Other programs	60,534	62,087	61,828
Infrastructure Maintenance Renewal (IMR)	18,248	25,192	23,059
Total Other provincial education grants	\$ 78,782	\$ 87,279	\$ 84,887
Capital support			
Supported school building amortization	24,345	24,401	23,751
Debenture interest for school projects	1,464	1,464	1,875
Total Capital support	\$ 25,809	\$ 25,865	\$ 25,626
Total Alberta Education grants	\$ 1,039,179	\$ 1,050,171	\$ 1,009,351
Other provincial revenue	\$ 4,328	\$ 3,208	\$ 4,191
Federal grants and education agreements	\$ 2,182	\$ 2,242	\$ 2,201
Other revenue			
Gain on disposal of assets	-	41,337	49
Individuals and organizations	36,850	38,195	40,011
Fees	34,524	37,440	29,900
Rentals	9,576	8,397	9,221
Investment income	3,199	4,104	4,024
Unrealized gain on investment	-	1,528	1,283
School authorities and local governments	618	962	780
Total Other revenue	\$ 84,767	\$ 131,963	\$ 85,268
Total revenue	\$ 1,130,456	\$ 1,187,584	\$ 1,101,011

**CALGARY BOARD OF EDUCATION
DETAILED SCHEDULE OF EXPENSE
FOR THE YEAR ENDED AUGUST 31, 2012**

Schedule II

	Budget (unaudited)	Actual	
		2012	2011 (Restated - Note 20)
	2012 (in thousands)	2012 (in thousands)	
Salaries and benefits			
Certificated regular	\$ 641,902	\$ 645,405	\$ 616,468
Certificated temporary	19,382	22,661	23,596
Non-certificated regular	217,376	207,086	204,163
Non-certificated temporary	6,252	11,489	13,008
Total salaries and benefits	\$ 884,912	\$ 886,641	\$ 857,235
Services purchased			
Transportation	36,520	36,505	36,690
Maintenance and repair	20,792	27,645	26,525
Professional and technical	23,718	25,638	29,131
Utilities	25,875	23,749	25,709
Equipment and facility rentals	8,921	9,378	4,988
Insurance premiums and losses	2,923	2,891	2,924
Dues and fees	1,477	2,186	1,695
Travel and subsistence	1,289	2,060	1,782
Other	2,625	975	1,441
Transfer payments to other jurisdictions	1,226	773	1,379
Total Services purchased	\$ 125,366	\$ 131,800	\$ 132,264
Supplies and materials			
Supplies	77,171	55,382	52,266
Minor equipment	8,647	14,543	15,963
Textbooks and media materials	7,913	3,703	3,511
Total Supplies and materials	\$ 93,731	\$ 73,628	\$ 71,740
Interest			
Interest on long-term liabilities	1,464	1,464	1,875
Bank and other interest	1,683	1,779	1,468
Total Interest	\$ 3,147	\$ 3,243	\$ 3,343
Amortization of capital assets	42,455	42,463	41,889
Total expense	\$ 1,149,611	\$ 1,137,775	\$ 1,106,471

Calgary Board of Education

Statistical Information

(Unaudited)

Year Ended
August 31, 2012



**Calgary Board
of Education**

CALGARY BOARD OF EDUCATION
REVENUE BY SOURCE
LAST TEN YEARS
(in thousands of dollars)
(UNAUDITED)

Fiscal Year	Provincial revenue		Other revenue		School generated funds		Total revenue
		%		%		%	
2003	\$654,685	92.8%	\$43,844	6.2%	\$6,952	1.0%	\$705,481
2004	\$668,121	92.7%	\$46,240	6.4%	\$6,723	0.9%	\$721,084
2005	\$713,016	93.0%	\$44,909	5.8%	\$9,104	1.2%	\$767,029
2006	\$754,293	93.0%	\$49,676	6.1%	\$6,933	0.9%	\$810,902
2007	\$796,996	91.9%	\$62,685	7.2%	\$7,444	0.9%	\$867,125
2008	\$861,772	91.9%	\$68,428	7.3%	\$7,528	0.8%	\$937,728
2009	\$890,363	90.9%	\$53,198	5.4%	\$36,306	3.7%	\$979,867
2010	\$939,607	91.2%	\$52,817	5.1%	\$37,651	3.7%	\$1,030,075
2011	\$1,013,542	92.1%	\$87,469	7.9%	-	-	\$1,101,011
2012	\$1,053,379	88.7%	\$134,205	11.3%	-	-	\$1,187,584

Notes:

- (1) School generated funds revenues have been reclassified to conform with Alberta Education presentation requirements commencing in 2012 (with restatement of 2011).
- (2) In 2009, the Calgary Board of Education adopted Canadian Institution of Chartered Accountants (CICA) Handbook Section 4400 "Financial Statement presentation by not-for profit organizations" such that revenues and expenses should be recognized and presented at their gross amounts when an organization is acting as a principal in transactions.

CALGARY BOARD OF EDUCATION
EXPENSE BY OBJECT
LAST TEN YEARS
(in thousands of dollars)
(UNAUDITED)

Fiscal Year	Salaries and benefits	Services purchased	Supplies and materials	Interest	Amortization	School funded activities	Total expenses
2003	\$546,791 79.3%	\$73,240 10.6%	\$33,690 4.9%	\$8,512 1.3%	\$20,178 2.9%	\$6,952 1.0%	\$689,363 100.0%
2004	\$556,750 79.6%	\$75,674 10.8%	\$32,767 4.7%	\$7,501 1.0%	\$20,192 2.9%	\$6,723 1.0%	\$699,607 100.0%
2005	\$592,365 79.0%	\$81,723 10.9%	\$38,499 5.2%	\$6,589 0.9%	\$21,218 2.8%	\$9,104 1.2%	\$749,498 100.0%
2006	\$621,591 78.3%	\$96,697 12.2%	\$40,583 5.1%	\$5,672 0.7%	\$22,178 2.8%	\$6,933 0.9%	\$793,654 100.0%
2007	\$650,262 76.8%	\$109,999 13.0%	\$48,771 5.7%	\$4,821 0.6%	\$25,395 3.0%	\$7,444 0.9%	\$846,692 100.0%
2008	\$699,537 77.2%	\$121,355 13.4%	\$47,207 5.2%	\$3,930 0.4%	\$26,886 3.0%	\$7,528 0.8%	\$906,443 100.0%
2009	\$740,295 75.4%	\$119,891 12.2%	\$49,898 5.1%	\$3,254 0.3%	\$32,288 3.3%	\$36,306 3.7%	\$981,932 100.0%
2010	\$781,724 76.5%	\$115,892 11.3%	\$48,933 4.8%	\$2,942 0.3%	\$34,296 3.4%	\$37,651 3.7%	\$1,021,438 100.0%
2011	\$857,235 77.5%	\$132,264 11.9%	\$71,740 6.5%	\$3,343 0.3%	\$41,889 3.8%	-	\$1,106,471 100.0%
2012	\$886,641 77.9%	\$131,800 11.6%	\$73,628 6.5%	\$3,243 0.3%	\$42,463 3.7%	-	\$1,137,775 100.0%

Notes:

- (1) School generated funds expenses have been reclassified to conform with Alberta Education presentation requirements commencing in 2012 (with restatement of 2011).
- (2) In 2009, the Calgary Board of Education adopted Canadian Institution of Chartered Accountants (CICA) Handbook Section 4400 "Financial Statement presentation by not-for profit organizations" such that revenues and expenses should be recognized and presented at their gross amounts when an organization is acting as a principal in transactions.

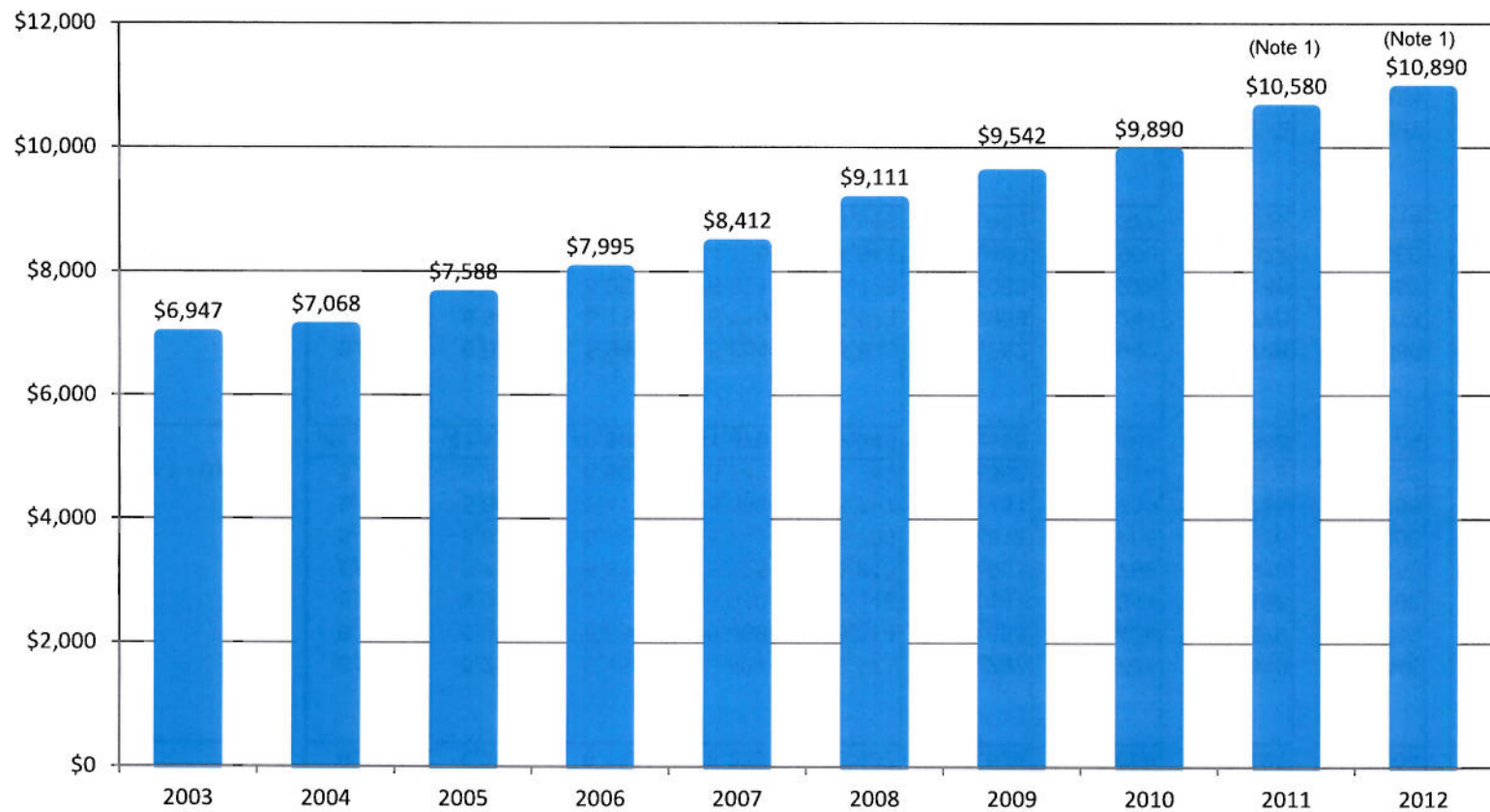
**CALGARY BOARD OF EDUCATION
SUMMARY OF ENROLMENTS
LAST TEN YEARS
(UNAUDITED)**

Fiscal Year	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
KINDERGARTEN	6,241	6,361	6,140	6,223	6,487	6,574	7,060	7,201	7,504	7,781
ELEMENTARY										
Grade 1	6,203	6,217	6,158	6,427	6,571	6,297	6,734	7,019	6,746	7,154
Grade 2	6,198	5,989	5,886	6,468	6,314	6,358	6,404	6,579	6,513	6,785
Grade 3	5,995	6,015	5,733	6,080	6,348	6,141	6,341	6,100	6,192	6,645
Grade 4	5,582	5,755	5,535	5,725	5,813	6,003	5,799	5,918	5,859	6,104
Grade 5	5,828	5,636	5,524	5,742	5,708	5,813	5,908	5,636	6,006	5,937
Grade 6	5,912	5,860	5,417	5,686	5,797	5,731	5,709	5,735	5,955	6,161
Special Education (Gr 1 - 6)	5,782	5,700	6,656	5,342	5,789	5,352	5,274	5,676	5,833	5,449
Total Elementary	41,500	41,172	40,909	41,470	42,340	41,695	42,169	42,663	43,104	44,235
JUNIOR HIGH										
Grade 7	6,382	6,056	5,940	5,894	5,893	5,982	5,942	5,748	5,680	5,583
Grade 8	6,471	6,349	6,113	6,119	5,973	5,953	6,241	5,778	5,713	5,798
Grade 9	6,552	6,528	6,353	6,321	6,178	6,065	6,228	6,146	5,857	5,932
Special Education (Gr 7 - 9)	3,889	4,275	4,402	4,100	4,542	4,403	3,966	4,624	4,668	4,435
Total Junior High	23,294	23,208	22,808	22,434	22,586	22,403	22,377	22,296	21,918	21,748
SENIOR HIGH										
Grade 10	7,190	7,342	7,410	7,926	7,601	7,420	7,050	6,742	6,997	6,792
Grade 11	8,111	8,059	7,747	7,891	8,171	7,647	7,394	7,140	7,224	7,190
Grade 12	10,397	10,325	9,651	10,808	10,474	10,982	10,197	10,354	10,739	10,697
Special Education (Gr 10 - 12)	2,840	3,030	4,256	3,147	3,814	3,783	5,018	5,616	5,431	5,739
Total Senior High	28,538	28,756	29,064	29,772	30,060	29,832	29,659	29,852	30,391	30,418
TOTAL ENROLMENT	99,573	99,497	98,921	99,899	101,473	100,504	101,265	102,012	102,917	104,182

Notes: (1) Since 1995, senior high students are funded on course completion but enrolments are based on head counts.
(2) Special Education includes all students who are coded with a mild, moderate, gifted and talented or severe disability.
Commencing in 2002, funding for severely disabled students is provided based on a jurisdiction profile.

Sources: (1) Financial Services Department and Alberta Education, School Finance Department. Final enrolment count is reported on which grant funding was based.

**CALGARY BOARD OF EDUCATION
PER PUPIL COST STATISTICS
LAST TEN YEARS
(in thousands of dollars)
(UNAUDITED)**



Note 1: Includes Alberta Teachers Retirement Fund expense of \$54,600 in 2012 (2011 - \$51,624)

**CALGARY BOARD OF EDUCATION
DEMOGRAPHIC AND MISCELLANEOUS INFORMATION
AUGUST 31, 2012
(UNAUDITED)**

GEOGRAPHIC AREA - City of Calgary		848 Square Kilometres
POPULATION - April 2012 Census (1)		1,120,225
NUMBER OF SCHOOLS*		
Elementary		132
Elementary/Junior High/Middle		28
Junior High		22
Junior/Senior High		7
Elementary/Junior High/Senior High (Home Education)		1
Senior High		16
Unique Settings and Unique Special Education Settings		11
Outreach Programs		4
TOTAL SCHOOLS (2)		221
*The term school is defined as an instructional setting assigned a unique school code by Alberta Education.		
NUMBER OF BUDGETED EMPLOYEES		
Certificated K Staff		244
Certificated 1 - 6 Staff		2,214
Certificated 7 - 9 Staff		1,377
Certificated 10 - 12 Staff		1,510
Other Certificated Staff (including secondments and professional improvement leaves)		314
Caretaking Staff		572
Other School Uncertificated Staff		1,650
Other Uncertificated Staff		902
TOTAL STAFF (in full-time equivalents) (3)		8,783

Sources: (1) City of Calgary 2012 Civic Census

(2) CBE Overview 2011-2012 getting to know the value of Calgary's public schools

(3) Calgary Board of Education 2011/12 Operating Budget.

**CALGARY BOARD OF EDUCATION
SELECTED DEFINITIONS OF FINANCIAL TERMINOLOGY
AUGUST 31, 2012
(UNAUDITED)**

The following selected definitions have specific meanings as used in the Corporation's financial statements:

Amortization of capital assets is the periodic charge to expense which recognizes that a capital asset has a finite life and that the cost of a capital asset is allocated to the periods, or years, of service provided by the asset.

Capital assets, comprising tangible properties, such as land, buildings and equipment, and intangible properties, are identifiable assets that meet all of the following criteria:

- (a) are held for use in the provision of services, for administrative purposes, for production of goods or for the maintenance, repair, development or construction of other capital assets;
- (b) have been acquired, constructed or developed with the intention of being used on a continuing basis;
- (c) are not intended for sale in the ordinary course of operations; and
- (d) are not held as part of a collection.

Certificated staff represents those staff that have acquired an Alberta Teaching Certificate.

Debt, including bank indebtedness, debenture debt and capital lease obligations, is a financial liability that is a contractual obligation to deliver cash or another financial asset to another party.

Deferred capital revenue contributions are capital grants that are deferred and recognized as revenue in the same periods as the related expense (i.e., amortization of the provincially funded capital asset) is recognized.

Net operating surplus (deficiency) or Excess (deficiency) of revenue over expense have the same definition, which is the annual determination of the extent to which the Corporation has been able to obtain resources to cover the cost of its services in the current fiscal year.

School generated funds (SGF) are funds raised in the community for activities that come under the control and responsibility of school management (usually viewed as being the principal and/or those reporting to the Principal). Within school generated funds, when schools undertake fundraising and extra-curricular activities, the related costs are netted against the amount of recorded school generated funds revenue.

SGF - Direct costs including costs of goods sold to Raise Funds consist of:

- Salaries charged back to SGF
- Professional Development paid by school
- Maintenance paid out of SGF
- Supplies General
- Printing and Binding
- Cost of Extra Curricular Activities, School Store, Vending Machines, Agendas, Fundraising Expenses (items bought to be re-sold)
- Travel and Subsistence paid from SGF

**CALGARY BOARD OF EDUCATION
SELECTED DEFINITIONS OF FINANCIAL TERMINOLOGY
AUGUST 31, 2012
(UNAUDITED)**

SGF - Use of funds include:

- Minor Equipment, include technology
- Insurance (Buses, etc.)
- Cost of charter buses paid by school (usually team transport and may include Fieldtrips)
- Extra-curricular activities – anything from referees to Quest Theater coming in to do performances

Total net assets represent the Corporation's residual interest in its assets after deducting its liabilities.

The net assets balance therefore provides information about the net resources the Corporation has available for carrying out its service delivery activities in the future.

Total net assets are comprised of the following:

- **Unrestricted operating surplus** represents the aggregation of successive years' annual unrestricted excesses and deficiencies of revenue over expense.
- **Designated funds** are internally restricted operating funds which have been designated by the Board of Trustees for specific purposes. These funds generally fall within two categories:
 1. School decentralized budgets carried forward represent the unspent balances of schools' decentralized budget allocations. This practice is followed in recognition of schools' needs to provide from these allocations, for many non-consumable resources (such as textbooks, photocopiers, technology and other instructional materials) which are not incurred in equal annual amounts.
 2. Specific Board of Trustee designation for projects which occur over more than one school year or budget allotments which relate to a future school year.
- **Operating reserves** are established by Provincial regulation or authorization of the Board of Trustees and may represent funds available for future operating expenses.
- **Accumulated operating surplus** represents the aggregate of the Corporation's balances of unrestricted operating surplus, designated funds, and operating reserves.
- **Capital reserves** are established by authorization of the Board of Trustees and are intended to be applied to finance future capital projects.
- **Investment in capital assets** represents the Corporation's net investment of operating funds which have been used from time to time to purchase building improvements, capital equipment and technologies to support the general operating activities of the Corporation.

Working capital equals current assets minus current liabilities. Working capital measures how much in liquid assets a company has available to build its business. The number can be positive or negative, depending on how much debt the company is carrying. Also called net current assets or current capital.

Unearned revenue is the amount of restricted revenue for which the related restrictions remain unfulfilled (e.g., funding received for a project which is not yet completed).

Prepared by

Corporate Planning & Reporting
Corporate Finance



**Calgary Board
of Education**

www.cbe.ab.ca

report to Board of Trustees

Proposed Board of Trustees' Committees

Date	November 27, 2012
Meeting Type	Regular Meeting, Public Agenda
To	Board of Trustees
Purpose	Decision
Governance Policy Reference	Governance Culture GC-5E: Board Committees

1 | Recommendation

THAT the Board of Trustees considers additional Board of Trustees' Committees, as attached to this report.

2 | Background

At the October 16, 2012 board meeting, the Board approved the following motions:

THAT the Board of Trustees gives consideration on November 27, 2012 to any new committees that may be used to support the Board's work, and THAT draft Board reports containing proposed Committees and Terms of Reference be available for circulation to all trustees by November 14, 2012.

Attached are two proposals for committees as provided by trustees.

Attachment I: Student Health and Wellness Committee
Attachment II: Trustee Policy Committee



report to Board of Trustees

Proposal for a Board of Trustees' Policy Committee

Date	November 27, 2012
Meeting Type	Regular Meeting, Public Agenda
To	Board of Trustees
From	Trustee Pat Cochrane Trustee Joy Bowen-Eyre Trustee Sheila Taylor
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 GC-5E: Board Committees, to add a Policy Committee as described in this report.
- THAT the Board of Trustees approves the Terms of Reference for the Policy Committee, as attached.

2 | Issue

Open government is a concept that governments are grappling with at all levels - national, regional and local. The provincial government of Alberta is taking steps to make information more readily available and accessible to Albertans. The Board of Trustees of the Calgary Board of Education has the opportunity to address the questions of Open Government by striking a Policy Committee to



examine our current Governance Culture and Operational Expectations policies to determine if they address this issue with clarity.

3 | Background

The establishment of a Policy Committee charged with examining and making recommendations to the Board of Trustees is an initial step in becoming open and transparent. Openness strengthens democracy which fosters effective and efficient governance. In accordance with the expectations of Albertans and the Government of Alberta, we will work to ensure The Calgary Board of Education is collaborative, transparent and involves public participation to build public trust. This is not an outcome that can be achieved overnight. We need to examine our current policies and practices as we work towards this mandate and commitment.

Prior to addressing the policies directly it would be helpful to research best practices and get advice from those working in this area. In addition, public sessions could be held with the Board of Trustees hearing from experts in this area. Once this information has been gathered, the Committee would examine its current Governance Culture policies to see if they sufficiently address the issue of Open Government, and to make recommendations to the Board of Trustees with suggested amendments. The next step would be to address the Operational Expectations policies to ascertain whether those policies appropriately address the concept of Open Government, and, if required, recommend changes to the Board of Trustees. As the final step before approval of any policy changes, the Board of Trustees would provide an opportunity for the owners of Calgary's public education system, with the benefits of their collective expertise and information, the opportunity to participate and to provide feedback to the Board of Trustees.

There is a body of work that exists that can be used as a resource for the Board of Trustees' work on Open Government. Generally, there are three recognized requirements for establishing an open government, including:

- Government should be transparent;
- Government should be participatory; and
- Government should be collaborative.

Open government data is an essential component of open government. Much work has been done in this area, and it is expected that this component will be captured in the review of the Operational Expectations governance policies.

Researching policies and best practices of other governments, municipalities and school boards that are committed to open government will also assist the Committee and the Board of Trustees in this work.

The Committee would need some administrative support, mostly from the Office of the Corporate Secretary and would plan to report back to the Board of Trustees by the end of June, 2013.



The following is a draft timeline:

Stage 1 Input from experts	Jan/Feb 2013
Stage 2 Review GC policies	April 2013
Stage 3 Review OE policies	April 2013
Stage 4 Public input	May 2013
Stage 5 Recommendations to the Board of Trustees re: Potential Policy Revisions	June 2013

Attachment I: Proposed Terms of Reference for Policy Committee

1. **Board Policy Committee – Proposed Terms of Reference**

a. **Purpose/Charge:**

- To seek advice from experts on Open Government in regard to recommended best practices for school boards in Alberta, and to recommend appropriate learning opportunities for the Board of Trustees in this area.
- To review Board of Trustees' Governance Culture and Operational Expectations policies in light of best practices for Open Government.
- 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.
- To recommend policy amendments that would promote transparency, participation and collaboration in the governance of the Calgary Board of Education.

b. **Membership:**

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

c. **Reporting Schedule:**

Following each meeting, and a full report and recommendations to Board of Trustees by June 30, 2013.

d. **Term:**

This is an ad hoc Committee, with an anticipated expiry date of June 30, 2013. 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 30, 2013

e. **Authority Over District Resources:**

None.

**report to
Board of Trustees****Student Health & Wellness Committee**

Date	November 27, 2012
Meeting Type	Regular Meeting, Public Agenda
To	Board of Trustees
Purpose	Decision
Governance Policy Reference	Governance Culture GC-5: Board Committees Operational Expectations OE-3: Treatment of Owners

1 | Recommendation

Be it resolved that the Board of Trustees amends GC-5E Board Committees to add a Student Health and Wellness Committee as described in the report.



2 | Issue

In recent years, student health and wellness has emerged as a key issue for both school boards and the general public.

As a Board of Trustees, we have the opportunity to study trends in student health and wellness, to identify best practices, to engage with key decision-makers and to develop policy that will impact the wellbeing of our students.

3 | Background

It is often said that today's generation of children may be the first who will not outlive their parents. This is a concerning suggestion, one that should serve as a call to action for all those with the ability to influence the health of young people.

As a school board, we have a unique opportunity to educate students and influence their attitudes and behaviors with respect to healthy living, now and into the future.

The 2012 Active Healthy Kids Canada Report Card on Physical Activity for Children and Youth identifies the following trends:

- Only 7% of children and youth are meeting Canada's guidelines of 60 minutes of physical activity a day
- 46% of Canadian children and youth are getting a mere 3 hours or less of active play each week (including weekend days)
- Kids are spending 63% of their free time after school and on weekends being sedentary
- 92% of Canadian kids said, if given the choice, they would choose to play with friends over watching TV
- The proportion of Canadian kids who play outside after school dropped 14% over the last decade
- At lunch and after school, kids are getting only 24 minutes of moderate- to vigorous- intensity physical activity out of a possible 4 hours.

4 | Analysis

Student health and wellness is three-pronged, encompassing activity, nutrition and mental health.

"Health is a state of complete physical, mental and social well-being and not merely the absence of disease or infirmity". - World Health Organization (WHO)



The Canadian School Boards Association and the Alberta School Boards Association have both established student health as a focus. There is an opportunity for the CBE Board of Trustees to establish a committee for student health and wellness.

5 | Financial Impact

There are no anticipated costs for the committee.

6 | Implementation Consequences

The committee would operate for the period of November 2012 to September 2013.

7 | Conclusion

It is recommended that the Board strike a committee on Student Health and Wellness.

Respectfully submitted,

Trustee Bazinet and Trustee Taylor



Appendix A

Terms of Reference

Student Health and Wellness Committee

Student health and wellness is three-pronged, encompassing activity, nutrition and mental health.

a. Purpose / Charge:

In the area of student health and wellness:

- Assist the Board of Trustees in developing knowledge and identifying best practices (e.g. arranging Board development sessions, studying trends and research, etc.)
- Make policy recommendations to the Board
- Recommend public engagement initiatives to the Board
- Communicate with key decision makers and stakeholders

b. Membership:

Two trustees and at least two members of the health and wellness community

All meetings must have at least one trustee present

c. Reporting Schedule:

Following each meeting.

d. Term:

November 2012 – September 2013

e. Authority over district resources:

None



DATE: January 17, 2012
TO: Board of Trustees
FROM: Trustees Michael Janz and Catherine Ripley
SUBJECT: Healthy Kids, Healthy Schools, Healthy Communities - Summary of Feedback, Community Meeting, October 28, 2011
RESOURCE STAFF: Tash Taylor, Director, Executive and Board Relations
REFERENCE: <http://www.appleschools.ca/resources.php>
www.shape.ab.ca
<http://www.epsb.ca/policy/gbe.bp.shtml> (EPSB Health and Wellness policy)

ISSUE:

The feedback from participants shared at our community meeting which focused on health and wellness, will be used to inform our Board colleagues and prompt their thinking with regard to health and wellness in our schools (Attachment I).

BACKGROUND:

In alignment with District Priority 4 and EPSB Health and Wellness policy GBE.BP, Trustees Janz and Ripley hosted a joint Ward F and Ward H gathering to discuss *Healthy Kids, Healthy Schools, and Healthy Communities*. Parents and community members were in attendance at the Riverbend Community Hall on October 28, 2011.

CURRENT SITUATION

While the district priorities have been established, metrics in this area have not. Existing health and wellness initiatives have received direction from regulations.

KEY POINTS

- More collaboration and partnerships are required to help improve the health of all citizens, starting with our students and transmitting positive behaviors and habits to all citizens.
- Establishing metrics in these areas are challenging, but crucial to charting progress.
- The three main themes of *Nutrition, Emotional Health, and Active Living* in policy GBE.BP are robust and should continue to serve as direction for the regulations and ongoing activity in the District.
- We should endeavour to include student input as we further develop the metrics and activities to promote health and wellness so as to capture the passion and imagination that many students hold in this area.

ATTACHMENTS & APPENDICES

ATTACHMENT I Short Summary of Feedback from *Healthy Kids, Healthy Schools, Healthy Communities* - Community Meeting (October 28, 2011)

CR/MJ:ee

Short Summary of Feedback from Ward F & Ward H “Healthy Kids, Healthy Schools, Healthy Communities” Community Conversation October 28th 2011

Introduction:

In alignment with District Priority 4 and the EPSB Health Policy (<http://www.epsb.ca/policy/gbe.bp.shtml>), Trustees Janz and Ripley hosted a joint Ward F & Ward H gathering to discuss “Healthy Kids, Healthy Schools, and Healthy Communities.” In attendance were parents and community members. The event was held October 28th at Riverbend Community Hall.

The feedback from community participants shared in this document will be used to inform our board colleagues and prompt their thinking with regard to health and wellness in our schools.

Special Guests

Erin Wright of APPLE Schools project (<http://www.appleschools.ca/resources.php>)

Bev Esslinger of SHAPE (Safe Healthy Active People Everywhere) www.shape.ab.ca

Thanks again to Ed Butler, Christina Collins, Carmelle Cooper, Matt Jeneroux, Frances Lin, Kim Kelly, Laurie McIntosh, Deb Olmstead, Jennifer Pillay, Madeline Rainey, Marianne Rankin, Jan Wallace, Michael Walters, and our presenters for attending!

The Gathering

Participants were asked two questions:

- 1) What actions are you taking in your school or in your community to promote health and wellness?
- 2) Where would you like to see EPSB focus more attention with regard to health and wellness?

We then brainstormed potential metrics for measuring progress in the three areas of **Active Living**, **Emotional Health**, and **Nutrition**.

FEEDBACK ON TWO QUESTIONS

1) What actions are you taking in your school or in your community to promote health and wellness.

- Staff in the ReachOut Program at Argyll Home Education work with students one-on-one and display patience and acceptance of their students regardless of their challenges and symptoms.
- Promoting City of Edmonton program to teach grade 1-3 snowshoeing and grade 4-6 x-country skiing. Have to vote on proposals acceptance at Jan 12th annual general meeting of our school council. Likely will pass with a cost of \$1000 to school council.
- From pre-school to grade 6, Council has attempted to disseminate some age relevant nutrition materials to parents, teachers, and students.
- I have lobbied for an extended lunch eating period at our elementary school, which was implemented this year.

- I am a parent coach of elementary school running club, which has high participation rate. Provide basic "sports nutrition" information to kids (includes sugar shocker kit.)
- Look for opportunities with specialized instructors - dance, gymnastics
- Lunch hour activities - longer lunch hour.
- Promoting healthy food choices in school
- Our school has a policy where all uneaten food goes home so parents can see what the kids aren't eating for lunch.

2) Where would you like to see EPSB focus more attention with regard to health and wellness?

- Would like the district to become more informed on the topic of brain disorder - commonly referred to as "mental illness" Specifically brain disorder of organic/physiological origin. I would like to see differentiation between behaviour and symptoms and see appropriate responses (rather than simple "reactions").
- Pleased to see that some of the discussion was about what parents can do.
- MEND program for prevention of obesity in children's & adolescents (part of AHS (5yr.) "Health Action Plan"
- Parenting initiatives that reinforce health & wellness.
- Focus on the benefits of sleep for children and adolescents
- Encouraging active daily living initiatives to start @ home ie parents responsibility is to provide a healthy environment for their children.
- PS: Changing behavior is complex and challenging! Involving people in areas where change is desired,, especially students, and getting their feedback is key.
- Remember not to take too much of the responsibility away from the parents. EPSB doesn't have to take the place of the parents.
- Healthy eating and make sure choices are promoted.
- increasing physical activity after school in Elementary. Eg. Partnership with exercise specialist, perhaps Phys Ed at U of A and EPS.
- Healthy nutrition, getting rid of junk food in schools (perhaps this has already fully occurred?)
- Encourage kids to eat great lunches in order to encourage learning in the afternoon and ensure kids don't crash.
- Encourage walking to school - decrease availability of bus service/yellow bus.
- Encourage schools to host intramurals for most of the school year as opposed to a few months.
- Create an EPSB Healthy cookbook.
- More health and physical education instruction may not equate with improved health and wellness
- Most of the nutrition and healthy information taught is very repetitive year after year. It would be better to spend less time on this so kids aren't so bored.

FEEDBACK ON POSSIBLE METRICS AND MEASURES:

We had a brief discussion regarding metrics and measurements that could assist us in knowing we were meeting our fourth district priority in the three core areas of Active living, Emotional Health, and Nutrition. Some suggested metrics and measures were:

Active Living:

- Achieve fewer children arriving on school buses and in cars (i.e. more kids arriving on foot or by bike or other "active transportation" method)
- Track the opportunities we provide for kids after school to do active things as opposed to "Sit and Do" activities (ie. after school clubs that are focused on exercise, outdoor games, etc. rather than art, piano)
- Track running clubs and active programs-- especially the non-competitive ones.
- Require every school to have a safe travel plan (and/or healthy transportation activities)
- Make note of /capture the activities of parent councils to support active health activities (i.e. provision of pedometers, etc.)
- Create a baseline of where students and/or classrooms are at and then set targets for individuals and classrooms but make it fun like step counters etc.
- Promote fun targets like walking around the world to integrate with geography curriculum.
 - Opportunities: Work with other community partners and health professionals.
 - Barriers: If "active living" after school clubs were to be developed at schools, are there requirements for a staff member to be involved? (i.e. for insurance purposes, liability).

Emotional Health

- Track behavior issues like detention.
- Track reductions in bullying and conflicts.
- Evaluate if our satisfaction surveys indicate emotional health.
- Promoting a variety of extracurricular activities to help kids find sports and activities that work for them and so they can engage with sports in a positive way (rather than a demeaning way).

Nutrition

- Help students make good nutritional choices through increasing availability of "choose more often" foods and restrict access to junk foods.
- Encourage fun contests where kids promote consuming more fruit and vegetables with their own families.
- Tie nutrition into the curriculum like the Westglen Milk project or the Sugarbusters initiatives.
- Help students track their meals and share this with their parents. Sometimes parents pack healthy lunches but don't know if the kids are eating them.

report to Board of Trustees

Board Evaluation Committee

Date	November 27, 2012
Meeting Type	Regular Meeting, Public Agenda
To	Board of Trustees
From	Pamela King, Trustee and Chair, Board Evaluation Committee Pat Cochrane, Trustee and Member, Board Evaluation Committee
Purpose	Decision
Governance Policy Reference	Governance Culture GC-5: Board Committees GC-5E: Board Evaluation Committee Terms of Reference

1 | Recommendation

It is recommended:

- THAT the Board of Trustees receives for information the minutes of the Board Evaluation Committee meeting of November 5, 2012 as attached to the report.
- THAT the Board of Trustees approves the revised Terms of Reference for the Board Evaluation Committee as attached to this report.

2 | Background

The Board Evaluation Committee met on November 5, 2012 to discuss and review the existing Terms of Reference for this committee. The recommendations for changes are identified as tracked changes and attached to this report.



ATTACHMENTS

- Attachment I: Board Evaluation Committee minutes
- Attachment II: Board Evaluation Committee 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.



MINUTES OF THE BOARD EVALUATION COMMITTEE MEETING
ROOM S308, Education Centre, 1221 – 8th Street SW
Monday, November 5th, 2012, 11:30 am – 12:00 pm

MINUTES

Attendance:

Trustee Pamela King, Chair
Trustee Pat Cochrane

1. Call to Order

Trustee King called the meeting to order at 11:31 am

2. Consideration of Agenda

Trustee King had not prepared an official agenda prior to the meeting as the intent of the meeting was primarily to review the Terms of Reference for the Committee.

3. Review of Terms of Reference of the Board Evaluation Committee

The committee reviewed the Terms of Reference approved by the Board on January 24, 2012. The following are recommendations for change:

- Clarify that the annual report of the self-evaluation would be summative
- Clarify the monitoring of all GC policies would occur annually
- Add the annual monitoring B-CS policies as they have been omitted
- Change the wording for the membership to be more clear and consistent with other committees
- Other minor typographical and wording changes

4. Discussion of Next Steps

Trustee King will request Ms. Selanders pull together information regarding the timelines the Board used last year for the Chief's evaluation to assist in determining when the committee is required to meet again.

5. Recommendation from Committee to Board

Trustee King will provide a report to the Board regarding suggested changes to the Terms of Reference.

6. Next Meeting

A future meeting date was not set. Trustee King will send out a meeting request once she has a look at the information from Ms. Selanders regarding the timelines for Chief Superintendent's Summative Evaluation.

The meeting adjourned at 12:00 pm.

1. **Board Evaluation Committee**

a. **Purpose/Charge:**

To recommend to the Board of Trustees a plan for conducting the:

- Annual summative board self-evaluation each September;
- Annual monitoring of all GC policies throughout the year and goals that the Board of Trustees has set for such year and for its term of office; and
- Annual monitoring of all B-CS policies; and
- Annual Chief Superintendent's summative evaluation each January.

b. **Membership:**

A minimum of two trustees:

- Chair; and One trustee will serve as Chair of the committee as determined by the Board of Trustees at the organizational meeting.
- Trustee.

c. **Reporting Schedule:**

Following each committee meeting and annually to the Board of Trustees.

d. **Term:**

One year, appointment at the Board of Trustees' Organizational Meeting.

e. **Authority Over District Resources:**

None.

Adopted: January 24, 2012

Revised: November 27th, 2012

report to Board of Trustees

Proposed Amendment to GC-5E: Trustee Remuneration Committee

Date	November 27, 2012
Meeting Type	Regular Meeting, Public Agenda
To	Board of Trustees
From	George Lane, Trustee and Chair, Trustee Remuneration Committee
Purpose	Decision
Governance Policy Reference	Governance Culture GC-5E: Board Committees

1 | Recommendation

THAT the Board of Trustees approves the revisions to the Terms of Reference of GC-5E: Trustee Remuneration Committee, as shown in tracked changes and attached to this report.

2 | Background

The Trustee Remuneration Committee reviewed the Terms of Reference at their meeting on October 23, 2012 and are proposing some amendments as attached.

Attachment I: GC-5E Trustee Remuneration Committee showing proposed amendment



1. **Trustee Remuneration Committee**

a. **Purpose/Charge:**

- To annually review trustee remuneration, including trustee remuneration levels, taking into consideration budgetary, economic and other relevant factors.
- To recommend continuation of or changes to Board policy on remuneration.
- To meet at least once per year and must include the Committee Chair.

b. **Membership:**

- Two trustees;
- Parent representative from the Calgary Association of Parents and School Councils;
- One Calgary corporate community representative; and
- At least one other stakeholder of the Corporation.

c. **Reporting Schedule:**

Submit its recommendations regarding trustee remuneration levels for a school year at least six weeks prior to the Board of Trustees' approval of the Corporation's operating budget for such school year.

d. **Term:**

Trustees are appointed for a ~~One-one~~ year appointment at the Board of Trustees' organizational meeting. External Committee members shall be appointed for a two-year term.

e. **Quorum** – at least one trustee and two external Committee members.

e.f. **Authority Over District Resources:**

None.

**report to
Board of Trustees****Review of GC-5E: Audit Committee**

Date	November 27, 2012
Meeting Type	Regular Meeting, Public Agenda
To	Board of Trustees
From	Lynn Ferguson, Trustee and Chair of the Audit Committee
Purpose	Decision
Governance Policy Reference	Governance Culture GC-5E: Board Committees

1 | Recommendation

THAT the Board of Trustees receives this report for information.

2 | Background

The Audit Committee reviewed the Terms of Reference at their meeting on November 14, 2012 and is not recommending any changes at this time.



report to Board of Trustees

Correspondence

Date	November 27, 2012
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:

- Email dated November 8, 2012 from the Honourable Jeff Johnson, Minister, Alberta Education, to Board Chairs, regarding International Education Week 2012
- Letter from the Honourable Jeff Johnson, Minister, Alberta Education, to Board Chair Pat Cochrane, regarding expense disclosure.

Appendix I: Relevant Correspondence



From: Education Minister [mailto:Education.Minister@gov.ab.ca]
Sent: November-08-12 3:38 PM
Subject: International Education Week 2012

TO: Board Chairs of Public, Separate, Francophone and Charter School Boards
Presidents, Stakeholder Associations:
ASBA (Alberta School Boards Association) ASCA (Alberta School Councils' Association) ATA
(Alberta Teachers' Association) AISCA (Association of Independent Schools & Colleges in
Alberta) CASS (College of Alberta School Superintendents)

Our education system must prepare students for a world in which they will compete and co-operate on a global scale. Cross-cultural competencies related to world regions, languages and global issues are vitally important to our youth in the 21st century. International education programs and activities that bring students together through learning foster a global dimension in the classroom and play a key role in preparing students as world citizens.

One way to build awareness of international education and its programs is through International Education Week, November 12 to 16, 2012. This annual event is celebrated in more than 85 countries around the world to promote awareness of the importance of international education and its benefits to students and society.

This year's International Education Week theme is Canada Engages with the World: Realizing Our Potential through International Education. The week is an opportunity to celebrate the variety of innovative international education programs and activities that engage students across Alberta throughout the school year. In Canada, the week is recognized by other provincial/territorial governments, the Council of Ministers of Education, Canada, and various non-government organizations active in international education. Alberta Education also recognizes the importance of international education and has actively participated in International Education Week since 2006.

The Ministry of Education, along with our education partners-the Alberta School Boards Association, Alberta Teachers' Association, College of School Superintendents, Alberta School Councils' Association and the Association of Independent Schools and Colleges in Alberta-has developed a series of online promotional materials, a fact sheet and a toolkit to assist teachers in celebrating International Education Week in Alberta.

Schools are being encouraged to download these resources, as well as to share their activities and events online at www.intled.alberta.ca/iew <<http://www.intled.alberta.ca/iew>>.

International education programs and activities provide our students with a greater understanding of the world. Through international education initiatives in our classrooms, we are empowering our children and youth to develop the competencies needed to become better Albertans as well as informed global citizens.

I encourage all students and teachers to celebrate International Education Week, and I look forward to learning about the exciting international education activities happening in your jurisdiction.

Sincerely,

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

cc: Superintendents of Public, Separate, Francophone and Charter School Boards



ALBERTA
EDUCATION

*Office of the Minister
MLA, Athabasca-Sturgeon-Redwater*



AR77787

Ms. Pat Cochrane
Chairman
Calgary School District
1221 8 Street SW
Calgary, AB T2R 0L4

Dear Ms. Cochrane:

As you are aware, Albertans expect our government, along with its agencies, boards and commissions, to operate openly and transparently and to be responsible stewards of taxpayers' dollars.

On September 5, 2012, Honourable Alison M. Redford, Premier, announced a new expense and disclosure policy that will lead the country in reporting, overseeing and detailing of expenses. The new policy came into effect on October 1, 2012. Information about the policy is available in the news release, which can be found online at <http://www.alberta.ca/acn/201209/3292498708A66-D739-A538-13B2E5F5B567961B.html>.

Albertans should have confidence that their hard-earned tax dollars are being used in a responsible manner by both the provincial government and publicly funded institutions. While the new policy does not directly apply to school jurisdictions, it is incumbent on school jurisdictions and charter schools to diligently review their policies in this area.

As a board or charter school of Alberta, I encourage Calgary School District to follow the lead of the government and adopt an expense disclosure policy that mirrors the provincial policy. I appreciate the effort that Calgary School District has put into earning and maintaining public trust for the use of public resources and I invite you to discuss this new policy with your board of trustees.

Alberta

.../2

Ms. Pat Cochrane
Page Two

Thank you for your continued dedication to Albertans. By working together, we are demonstrating to Albertans a renewed commitment to openness and transparency, as well as a high regard for taxpayers' investments.

Sincerely,

A handwritten signature in black ink, appearing to be 'Jeff Johnson', with a long horizontal stroke extending to the right.

Jeff Johnson
Minister
MLA, Athabasca-Sturgeon-Redwater

cc: Ms. Naomi Johnson, Superintendent of Schools
Ms. Deborah Meyers, Treasurer

report to Board of Trustees

EducationMatters Financial Statements as at September 30, 2012

Date	November 27, 2012
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.

JANICE R. BARKWAY
OFFICE OF THE CORPORATE SECRETARY

Appendix I: Education Matters Financial Statements as at September 30, 2012



Nov 19, 2012

To the Calgary Board of Education Trustees

EducationMatters is pleased to share its September 30, 2012 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 September 30, 2012 and audited December 31, 2011
- Unaudited Statement of Operations for the period ended September 30, 2012 and comparative for the year ended December 31, 2011
- Unaudited Operating Budget Comparison to September 30, 2012
- Statement of EducationMatters Funds Established as at September 30, 2012
- Statement of Grants Awarded for the year to date September 30, 2012
- 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 Sept 30, 2012

\$'000

(unaudited)

	As At Sept 30/12	As At Dec 31/11
	(unaudited)	(audited)
ASSETS		
Cash and cash equivalents	97	241
Investments	3,836	3,175
Accounts receivable	1	2
Capital assets	7	6
 Total assets	 <u>3,941</u>	 <u>3,424</u>
 LIABILITIES		
Accounts payable	11	38
Deferred Contributions	-	125
 Total liabilities	 <u>11</u>	 <u>163</u>
 FUND BALANCES		
Endowment funds	2,312	2,115
Flow through funds	1,146	698
Operating funds	472	448
Total fund balances	<u>3,930</u>	<u>3,261</u>
 Total liabilities and fund balances	 <u>3,941</u>	 <u>3,424</u>

EducationMatters
Statement of Operations
Year to Date to Sept 30, 2012

\$'000

(unaudited)

(audited)

	<u>Endowment</u>	<u>Flow-Thru</u>	<u>Operating</u>	<u>Total</u>	<u>Dec 31/11</u>
	\$	\$	\$	\$	\$
REVENUES					
Contributions	132	1,457	37	1,627	1,287
CBE grants			500	500	750
Gains/losses on investments	133	(2)	12	142	104
Interest & fees			23	23	24
Total revenue	265	1,455	572	2,292	2,165
 GRANTS					
Grants issued	44	1,007		1,051	812
 EXPENSES					
Salaries & benefits			398	398	602
Consulting & professional fees			22	22	51
Administrative expenses	23		121	144	207
Advertising & communications			7	7	66
Total expenses	23		548	571	926
 FUND BALANCES					
Change during the period	198	448	23	669	427
Beginning balance	2,115	698	448	3,261	2,834
Balance, end of period	2,313	1,146	471	3,930	3,261

Total contributions since inception:

2012 YTD	1,627
2011	1,288
2010	862
2009	733
2008	1,197
2007	641
2006	865
2005	786
2004	612
2003	356
	<u>8,967</u>

EducationMatters
Operating Budget Comparison
Year-to-Date September 30, 2012
(thousands of dollars)

	2012 BUDGET	30 - Sept Actual (unaudited)
	\$	\$
Operating Expenses by function:		
Salaries and Employee Benefits	547	398
Events	46	6
Fund Development & Communications	69	17
Organizational Administration	188	127
	<hr/>	<hr/>
Total Expenses	<u>850</u>	<u>548</u>

EducationMatters
Funds Established
as at September 30, 2012

	Fund Balance \$
Flow Through Funds:	
Allan Markin Healthy Learners Fund	149,152
Athletics Flow Thru Fund, Helping Students in Need	225
Benjamin (Ben) Albert Legacy Fund (Flow Thru)	-
Beverley Hubert Global Citizenship Fund	736
Bowness High School Enhancement Flow Thru Fund	-
Bridlewood School Enhancement Fund	7,024
Calgary Flames Ambassadors Supports for Kids with the Gift of Dyslexia Fund	10,010
Campus Calgary Programs Flow Thru Fund	-
Career Pathways Flow Thru Projects Fund	5,735
Christine Meikle School Flow Thru Fund	-
Civil Society & Citizenship Flow Thru Fund	137
Cornerstone Fund, Enhancing Education for Economically Disadvantaged Students	7,433
Distinguished Alumni Fund	-
Dr. Brendan Croskery Aboriginal Culture Fund	1,116
Ernest Manning HS Enhancement Flow Thru Fund	-
Family Literacy Program Flow Thru Fund	-
French for the Future Program Fund	-
Fuel for School Program Flow Thru Fund	699
Future Leaders Flow Thru Fund	24,622
Heather and N. Murray Edwards Literacy Fund	26,000
High School Transition Program	-
Integro Legacy Fund	15,441
James Fowler HS Art Program Equipment Enhancement Fund	-
Lord Shaughnessy High School Enhancement Flow Thru Fund	4
Louise Dean School Fund	2,420
McGill University Faculty of Agricultural and Environmental Sciences Fund	4,750
Public Education Enhancement Flow Thru Fund (Designated)	468,355
Public Education Enhancement Flow Thru Fund	6,689
Schools Helping Schools Fund	2,160
SPIRIT Program Fund	-
Stampede Foundation Fund	-
Students with Special Needs Flow Thru Fund	660
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	3,278
Willow Park School Program Enhancement Flow Thru Fund	33
Youth Mentorship Flow Thru Fund	-
Total Flow Through Funds (Granting)	\$737,905
Endowment Funds:	
Athletics Endowment Fund, Helping Students in Need	16,337
Bob Bannerman Memorial Fund	10,799
Beverley Hubert Global Citizenship Fund	16,216
Career Pathways Field of Interest Endowment Fund	60,392
Civil Society & Citizenship Education Endowment Fund	15,611
ConocoPhillips World Schools Debate Development Endowment Fund	36,492

	Fund Balance \$
Cornerstone Fund, Enhancing Education for Economically Disadvantaged Students	54,131
Creagh Family Fund	17,560
Dr. Brendan Croskery Aboriginal Culture Fund	28,936
EducationMatters Admin Endowment Fund	28,631
Enhancing Education for Students with Special Needs Endowment Fund	26,836
Enhancing ESL Education Endowment Fund	40,712
Future Leaders Endowment Fund	32,494
Georgie C Higgins Junior High Memorial School Fund	8,100
Georgie C Higgins Investment Fund for Lester B Pearson High School	7,905
Governors' Endowment Fund	5,663
Jason and Jane Louie Memorial Fund	6,199
Lehew-Wyman Family Endowment Fund	26,724
M.P. Hess Fund	6,425
Margaret and Bill Whelan Endowment Fund	51,046
Mary Nelson Memorial Fund	47,908
Mawer Investment Management Literacy Fund	108,182
McGill University Faculty of Agricultural and Environmental Sciences Fund	5,629
Public Education Enhancement Endowment Fund	245,886
Public Education Enhancement Endowment Fund (Designated)	46
Schools Helping Schools Fund (Endowment)	23,845
Southland Transportation Career Pathways Endowment Fund	5,653
Sunnyside Community School Endowment Fund	20,932
Supports for Students Born with Fetal Alcohol Spectrum Disorder Fund	28,805
TEAM Leadership Lord Beaverbrook HS Endowment Fund	5,303
Terry Wright Endowment Fund	6,050
Tiberious Publishing Program Fund	11,106
Tyler Zeer Endowment Fund	25,185
William Reid School Endowment Fund	15,463
Youth Mentorship Endowment Fund	7,673

Total Endowment Funds (Granting @ 4.5%)

\$1,054,875

EducationMatters
Funds Established
as at September 30, 2012

	Fund Balance \$
Scholarship Funds:	
Aaron Family Scholarship Fund	10,063
Aaron Family Scholarship Fund (Flow Thru)	-
Aberhart Alumni Scholarship Fund	54,142
Aberhart Alumni Scholarship Fund (Flow Thru)	900
Aboriginal Students Award Fund	10,614
Arrata Family Award for New Canadians	34,817
Arrata Family Award for New Canadians Fund (Flow Thru)	1,791
Ataturk Peace Scholarship	-
Benjamin (Ben) Albert Legacy Fund (Endowed)	152,830
Bennett Jones Scholarship Fund	6,119
Bruce Leidl Composition Award Fund	10,448
Calgary Chamber of Commerce Play with the Presidents Scholarship Fund	2,000
Carolyn Baxter Memorial Award Fund	5,651
City of Calgary Degree Granting Scholarship Fund	18,703
City of Calgary Post Secondary Scholarships	20,400
ConocoPhillips Canada Awards	19,695
CTS Scholarship Endowment Fund	58,715
CTS Scholarship Flow Thru Fund	663
David James Anderson Memorial Award Fund	11,344
David James Anderson Memorial Award Fund (Flow Thru)	533
Dr. Gordon Higgins Student Award Fund	14,549
Edith Berger Memorial Scholarship Fund	13,539
EducationMatters Endowed Scholarship Fund	13
EducationMatters Scholarship Flow Thru Fund	32,562
EllisDon Student Award Fund	6,634
ENMAX Scholarship Fund	29,969
Future Leaders Scholarship Endowment Fund	20,545
Future Leaders Scholarship Flow Thru Fund	-
Gary Weimann Award for Community Service (Endowment)	17,218
Gary Weimann Award for Community Service (Flow Thru)	238
George Morley Memorial Scholarship	7,531
Green & Gold Endowment Scholarship Fund	142,286
Green & Gold Flow Thru Scholarship Fund	8,474
Hal Winlaw Health & Nutrition Legacy Award (Endowment)	4,239
Hal Winlaw Health & Nutrition Legacy Award (Flow Thru)	-
Haworth & hbi Architecture/Interior Design Scholarship Fund (Endowment)	25,220
Haworth & hbi Architecture/Interior Design Scholarship Fund (Flow Thru)	6,000
Henry Wise Wood Class of 1970 Scholarship Fund	7,495
Henry Wise Wood Warriors Legacy Endowment Scholarship Fund	24,795
Henry Wise Wood Warriors Legacy Flow Thru Scholarship Fund	8,237
Hopewell Scholarship Fund	13,775
Hugh Robertson Science Award Fund	9,997

	Fund Balance \$
Ivy & Len Freeston Student Award Endowment Fund	14,708
Ivy & Len Freeston Student Award Flow Thru Fund	-
James Fowler School Award Fund	11,537
Jim Hoeppner Award (Flow Thru)	1,520
Joan Ethier Women in Science Scholarship	302,252
Keith Yu Memorial Scholarship Fund	20,799
Kermit Archibald & Jacoba Van Den Brink	55,500
The Marguerite Patricia P. Bannister Scholarship Fund at the Calgary Foundation	152,334
Marjorie Taylor Memorial Scholarship Fund	49,680
Marofke Family Aberhart Music Scholarship Fund	23,265
Marofke Family Aberhart Music Scholarship Fund (Flow Thru)	116
Mary Belkin Memorial Scholarship Fund	18,169
MW & JR Tebo Memorial Journalism Fund	14,003
Queen Elizabeth Deaf & Hard of Hearing Scholarship & Program Enhancement Fund	18,166
Queen E Deaf & Hard of Hearing Scholarship & Program Enhancement Fund (FT)	2,000
Richard D Tingle Student Award Fund	21,301
Richard D Tingle Student Award Flow Thru Fund	750
Rick Theriault Memorial Athletic Scholarship Fund	12,355
Ruth Ursula Leipziger Scholarship Fund	24,688
Shawn Whitney Memorial Award Fund	9,184
Southland Transportation Scholarship Endowment Fund	6,200
Southland Transp. Scholarship Flow Thru Fund	1,770
Steven Irving Memorial Music Scholarship Fund	27,202
Susy Devlin Memorial Award Fund	21,398
Thomas Moore Memorial Bursary Fund	12,803
Verna Hart Toole Legacy Award Fund	2,611
Viscount Bennett Band Parents Assoc. Award Fund	7,158
William & Toshimi Sembo Badminton Scholarship Fund	4,238
William Keir MacGougan Memorial Bursary Fund	18,418
Total Scholarship Funds (Endowment & Flow Thru)	\$1,666,869

EducationMatters
Statement of Grants & Scholarships Awarded
Year-to-Date September 30, 2012

	\$
Beddington Heights - Library to Learning Commons	25,000
Bowness High School - Library to Learning Commons	25,000
Buchanan School - Library to Learning Commons	27,000
Cgy Learning Centre - Support for Success Parent-Child Workshops	8,160
Calgary School Athletics Assoc - Student Athletic Fees	1,200
Campus Calgary / Open Minds	110,929
Cappy Smart School - Library to Learning Commons	36,000
CBE - Energy Literacy in Action Program	112,135
CBE - International Youth Leadership Summit	11,200
CBE - Teaming Up 4 Healthy Learners	255,522
CBE - The Leader in Me	11,218
Centennial High School - Green Earth	7,800
Central Memorial School - Library to Learning Commons	25,000
Children's Village School - Literacy Project	5,000
Children's Village School - Creating a Learning Commons	10,000
Connaught School - English Language Learners - Oral Literacy Program	11,995
Douglasdale School - Library to Learning Commons	25,000
Forest Lawn High School - CBE Skills Competition 2012	1,425
Glenbriar Technologies Inc. - Technology purchase for EducationMatters	3,121
Guy Weadick School - Library to Learning Commons	25,000
Jack James High School - CBE Skills Competition 2012	12,290
John G. Diefenbaker High School - CBE Skills Competition 2012	380
John Ware School - New to Debate Tournaments	500
Langevin School - New to Debate Tournaments	500
Lester B. Pearson High School - Financial Literacy Project	4,994
Lord Beaverbrook High School - CBE Skills Competition 2012	1,140
Olympic Heights School - Library to Learning Commons	25,000
Rideau Park School - Library to Learning Commons	25,000
SEEDS Foundation - Energy Literacy in Action Program	25,000
Thomas B Reilly School - Student Enhancements	3,694
Tom Baines School - Library to Learning Commons	25,000
Vista Heights School - Library to Learning Commons	31,000
West Springs School - Composting Program	475
West Springs School - Playground Development	1,738

Total Program Grants	\$894,416
-----------------------------	------------------

Total Scholarships	156,160
---------------------------	----------------

Total Grants and Scholarships	\$1,050,576
--------------------------------------	--------------------

Total Grants since Inception	\$4,103,788
-------------------------------------	--------------------

Total Scholarships since Inception	\$942,382
---	------------------

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, 2011 we deferred \$125,000 of CBE operating contributions received in 2011 that relate to our fiscal year 2012. In February, 2012, we received \$375,000, the second half of our operating funds for the period September 1, 2011 to August 31, 2012. In October, 2012, we received \$375,000, the first half of our operating funds for the period September 1, 2012 to August 31, 2013. \$250,000 to be applied to the period September 1 to December 31, 2012 is not reflected in the September 30 YTD financial reports included in this report since the funding was received in early October.

Capital assets consist primarily of office equipment.

Statement of Operations

At September 30, 2012, we have received over \$1,600,000 in gifts. Some of the major gifts received include \$250,000 for Teaming Up 4 Healthy Learners, \$104,000 for the Leader in Me project, \$343,750 for energy literacy, \$250,000 from an anonymous donor for Library Learning Commons, \$25,000 from RBC Foundation for CTC financial literacy and \$90,000 from The Calgary Foundation for scholarships.

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 September 30, 2012 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 issued in 2012, which have exceeded \$1,000,000 YTD, continue to provide a significant contribution back to public school students and systems at the CBE.

report to Board of Trustees

Trustee Liaison Report - Alberta School Boards Association Zone 5

Date	November 27, 2012
Meeting Type	Regular Meeting, Public Agenda
To	Board of Trustees
From	Trustee Taylor Board Liaison, ASBA Zone 5
Purpose	Decision
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 October 5, 2012 for information; and

THAT the Board of Trustees supports that the Edwin Parr award eligibility be extended to certified teachers at the preschool level; and

THAT ASBA Zone 5 be notified of this agreement.

2 | Background

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

In response to a request for feedback from boards, I am recommending that we respond that the Board of Trustees of the CBE supports the suggestion to extend the Edwin Parr award eligibility to certified teachers at the preschool level. It is currently only for K-12 teachers.

S. TAYLOR,
Trustee, Wards 11 & 13
Board Liaison, ASBA Zone 5

Attachment I: Minutes of October 5, 2012 Zone 5 Meeting



Alberta School Boards Association – Zone 5
Friday, October 5, 2012
Coventry Hills Superstore
2nd Floor, 100 Country Village Road N.E.
Calgary, AB

In Attendance:

Carol Bazinet (Chair)
Helen Clease
Sylvia Eggerer
Anne-Marie Boucher
Jerry Muelaner
Randy Clarke
Donna Engel
Jacquie Hansen
Ron Schreiber
Sheila Snowsell
Ed Brinkman
Rosemarie Goerlitz
Mary Martin
Larry Tucker
Diane Boutin
Sheila Taylor
Lynn Ferguson

Calgary Board of Education
Rocky View Schools
Rocky View Schools
CSSA
Foothills School Division
Alberta Education
ASBA
ASBA
Christ the Redeemer
Canadian Rockies
Prairie Land
Calgary Catholic
Calgary Catholic
Golden Hills School Division
CSCFSA
Calgary Board of Education
Calgary Board of Education

Call to Order

Chair Carol Bazinet called the meeting to order at 9:30 a.m. Introductions. Carol mentions that with Rita Janzen on vacation, Anne-Marie Boucher will take the meeting notes. Carol thanks Grace St-Croix, from the CBE, for her help in organizing the meeting.

Approval of Agenda

Moved by Sylvia Eggerer that the agenda for October 5, 2012 be approved.

Carried

Approval of Minutes

Moved by Helen Clease that the Minutes dated September 7, 2012, be approved as submitted.

Carried

Business Arising from the Minutes:

- None

Correspondence

- None

Chair Report (*Carol Bazinet*)

- Handbook Update – has been reviewed by ASBA Legal and staff; some suggestions are coming forward and we will review them in the coming months.
- Financial Report – should read from the period ending August 31, 2012.

Moved by Sheila Taylor that the Financial Statement ending August 31, 2012 be accepted.

Carried

- Proposed 2012-13 budget – A question was asked about the Edwin Parr banquet revenues. Is the estimate too high considering last year's numbers? It will be discussed during the AGM.
- Zone 5 will be at this facility (Superstore) again next month (November). Sylvia mentioned that the Rocky View office should be available for the December meeting.

Directives for Action

- None.

REPORTS

ASBA Zone Director, Helen Clease

- Board of Director's meeting was held on September 13-14.
- The Highlights were circulated. The Board accepted the nine recommendations aimed at supporting school boards' community engagement work. A copy of the ASBA report was distributed to all trustees. A collection of best practices is coming.
- An aboriginal representative from zone 6 attended that last Board of Directors' meeting.
- AISI; communicate its value to MLAs as often as possible.
- December Board of Directors' meeting to December 6 and 7; it will conflict with the Zone 5 meeting so no ASBA staff or elected official will be present.
- A Law Conference entitled «A Year in the Life of a School Board» will be held on November 6 and 7 in Calgary. Recommended for senior board administrators and board chairs.
- Next Board of Directors meeting in October will be held via videoconference.

- Student Health Conference in Banff was very worthwhile; it was a great event. Congratulations to all involved.

ASBA Executive, Jacquie Hansen

- Health Conference: Jacquie echoed Helen's comments. One thing to remember when making decisions for schools is to look at them through the «health lenses».
- CSBA meeting: Strategic Planning; looked at the vision and structure of the organization.
- She has a meeting with the Education Minister on October 9th. She will also attend the Minister's session with the board chairs, Superintendents and Secretary-treasurer of Zone 5 on October 10th.
- Local Authorities Election Act: AUMA recommended staying with fall elections and moving to 4-year term. Our current term will be done next October regardless.
- The CSBA congress will be held in Vancouver on July 4 to 6, 2013.
- Responding to a question, Jacquie mentioned that her Board Chairs' e-mails are intended as internal communications.
- Jacquie presented many trustees with long service awards.

Alberta Education, Randy Clarke

- See the hand-out.
- Many thanks from the Alberta Education staff who attended the Health Conference in Banff; great job!
- Looking forward to the Alberta Education Information and Consultation sessions. People can attend a session in another zone if the Zone 5 date doesn't work for them.
- At the October 10th session in Calgary, the Minister will give an update on the Education Act.
- On the Supporting Every Student web site, there are some good 3-minute clips explaining what inclusion is and what it looks like in the schools. They can be used during school council meetings and board meetings.
- School Capital planning; deadline for new modular and relocations is November 1st.
- Review of Alberta's High School Credentialing Requirements: An internal review was done last year to know if a full review was needed. The answer is yes and external consultations will be started soon.
- The updated Student Population Projection and Teacher Forecasting model has proven quite accurate.
- Student Education coding: Boards are still expected to provide information coded students. Even if it is not used for funding, it is useful information for other programs such as health, bussing... The department is looking at the Inclusion Funding model. There are conversations about possible changes to try to reach a funding equity; is there a better distribution model to ensure this?

Discussion:

- re flexibility with diploma exams so that they are not all on the same date. Randy responded that it's a work in progress and that Minister Johnson is looking into it. When boards from Zone 1 tried a modified school year, they found it difficult logistically as the rest of the province was on a different schedule.
- Inclusive Education: A comment was made that it is difficult to integrate students with autism, Asperger syndrome in the classrooms; more funding is needed in this area. Randy mentions that if boards have date on this, to please communicate it to Alberta Education.

Second Language Caucus, Linda Wellman *(absent)*

Networking Group: Sylvia Eggerer, Cathie Williams, Doug Gardner/Diana Froc

- Cathie is continuing to work on some highlights to publish.

Coalition for Healthy Schools, Mary Martin

- Great conference in Banff.
- The National Health Committee met face to face for the 1st time before the conference. Four provinces attended. They did an environmental scan.
- Jacquie mentions the Student Wellness is a focus of CSBA's strategic plan.
- Next meeting of the Coalition is on October 31st.

Edwin Parr, Sylvia Eggerer

- A banquet room has been reserved at the Greenwood Inn for May 16th, 2013.
- In Zone 2/3, a preschool teacher was nominated for the Edwin Parr award. Briefing notes from that zone will be sent to all zone chairs. At the next zone chairs meeting, the criteria will be reviewed.

Field Experience, Sheila Snowsell

- Nothing new to report.

Labour Relations, Jerry Muelaner

- Will do the report more during the in-camera session.

Regional Consortium, Joanne van Donzel *(absent)*

IN-CAMERA SESSION

Moved by Ron Schreiber to go in-camera at 10:45 a.m.

Carried

Moved by Rosemarie Goerlitz to come out of in-camera at 11:10 a.m.

Carried

Comment: The information that Jacquie shares in-camera is available to share in-camera with our boards.

POLICY REVIEW

Review of Personnel and Employee Relations. The group reviewed this section of the ASBA policy manual. When looking at the Teacher Bargaining section, it was noted how prescriptive this policy is and that it is a dated policy with limited uses today as the province has made different decisions around how bargaining will be dealt with. Helen Cleave will bring the suggestions made to the Board of Directors.

ADJOURNMENT

Moved by Jerry Muelaner that the meeting be adjourned at 11:49 a.m.

Carried

**report to
Board of Trustees****Chief Superintendent's Update**

Date	November 27, 2012
Meeting Type	Regular Meeting, Public Agenda
To	Board of Trustees
From	Naomi E. Johnson, 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.



Finance and Supply Chain Services

2011-2012 Quarterly Operating Budget Variance Report

The 2011-2012 Budget Variance Report (Attachment I) highlights projected variances between the current approved budget and actual revenue and expense for the year ended August 31, 2012. Explanations have been provided for variances above 1% of reported line items in accordance with Operational Expectations 6. The 2011-12 budget figures presented reflect the Fall updated budget approved by the Board of Trustees on Dec. 6, 2011 and reflect changes in the financial statement restatement of School Generated Funds (SGF) as required by Alberta Education.

As at the fourth quarter, the Calgary Board of Education experienced a favourable variance of \$69.0 million consisting of \$41.3 million in gains on sales of buildings not included in the approved budget; and a net \$27.7 million related to variance in expenditures and revenues for the year ending August 31, 2012. The \$69.0 million favourable variance was applied as follows:

- \$20.2 million repayment of the Dr Carl Safran building capital lease;
- \$25.9 net increase in capital reserves;
- \$19.2 change in transfer to/(from) operating reserves and designated funds;
- \$1.1 million increase in capital payments; and,
- \$2.6 change in the transfer to unrestricted net assets.



NAOMI E. JOHNSON
CHIEF SUPERINTENDENT OF SCHOOLS

Attachment I: Budget Variance Report for the Year Ended August 31, 2012

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.



**CALGARY BOARD OF EDUCATION
BUDGET VARIANCE REPORT
FOR THE YEAR ENDED AUGUST 31, 2012**

Description	2011-12 Approved Budget (A)	Actual Aug 31, 2012	Variance Favourable/ (Unfavourable)	Variance Favourable/ (Unfavourable)	Note
	(\$000)	(\$000)	(\$000)	%	Variances >1%
REVENUE					
Government of Alberta	1,019,163	1,028,978	9,815	1.0%	(1)
Fees	34,524	37,440	2,916	8.4%	(2)
Other sales and services revenue	19,661	21,010	1,349	6.9%	(3)
Amortization of capital allocations revenue	24,345	24,401	56	0.2%	
All other revenues	32,763	75,755	42,992	131.2%	(4)
Total revenue	1,130,456	1,187,584	57,128	147.7%	
EXPENSE					
Certificated salaries, wages and benefits expense	661,285	668,066	(6,781)	(1.0)%	(5)
Non-certificated salaries, wages and benefits expense	223,627	218,575	5,052	2.3%	(5)
Services, contracts and supplies expense	219,097	205,428	13,669	6.2%	(6)
Amortization expense	42,455	42,463	(8)	(0.0)%	
Interest on capital debt expense	1,464	1,464	-	0.0%	
All other expenses	1,683	1,779	(96)	(5.7)%	(7)
Total expense	1,149,611	1,137,775	11,836		
Operating excess/(Deficiency) for the year	(19,155)	49,809	68,964		
Transfer from/(to) operating reserves/designated funds					
Transfer from/(to) operating reserves	10,300	(8,115)	(18,415)	(178.8)%	(8)
Transfer from/(to) designated funds - schools	4,651	4,355	(296)	(6.4)%	(9)
Transfer from/(to) designated funds - service unit	1,672	1,158	(514)	(30.8)%	(9)
	16,623	(2,602)	(19,225)	(115.7)%	
Add/(deduct) capital items paid by operating funds					
Capital assets acquired	(25,895)	(23,318)	2,577	10.0%	(10)
Disposal of capital assets	-	4,738	4,738	100.0%	(11)
Transfer from school purchased assets	1,286	1,636	350	(27.2)%	(12)
Capital asset amortization	18,110	18,062	(48)	0.3%	
Debt repayments	(4,514)	(1,796)	2,718	60.2%	(13)
Capital debt repayment	-	(20,247)	(20,247)	(100.0)%	(14)
Transfer from capital reserve	-	20,247	20,247	100.0%	(14)
Transfer from capital carry forwards	11,545	11,545	()	0.0%	
Transfer (to) capital carry forwards	-	(11,373)	(11,373)	(100.0)%	(15)
	532	(506)	(1,038)		
Transfer from/(to) capital reserves					
Building and equipment reserves	-	(46,075)	(46,075)	(100.0)%	(11)
Net operating (deficit)/surplus	(2,000)	626	2,625	(100.0)%	
Draw from (add to) unrestricted net assets	2,000	(626)	(2,626)	(131.3)%	
Net operating (deficit)/surplus	-	-	-		

(A) 2011-12 budget figures presented reflect the Fall updated budget approved by the Board of Trustees on Dec. 6, 2011 modified to reflect the restatement of School generated funds(SGF) as required by Alberta Education.

- (1) Variance reflects \$6.8million related to an increase in Infrastructure Maintenance Renewal (IMR) projects and \$3.0 million in various miscellaneous grants.
- (2) Increase mainly results from school generated fees.
- (3) Variance due to WCB recoveries, rebates, secondments and other miscellaneous revenues.
- (4) Favorable variances of \$41.3M from gain on disposals of King Edward School, Alberta Park School and 515 Macleod Trail; \$2.5M on investment income (market driven); and other revenue \$0.3M; offset by \$1.2M reduction in rental revenue due to reduced charter school rental revenues.
- (5) Variances due to hiring of additional teachers and decisions of principals regarding staffing to student needs offset by a decrease in support staff costs due to vacancies, length of time required to recruit and place staff, and decisions of principals regarding staffing to student needs.
- (6) Decrease resulting from delays in project spending, reallocation to provide for change in service delivery and general savings from reduced costs, offset by increased IMR spending.
- (7) Slight increase in bank and interest charges not separately budgeted across schools.
- (8) Planned withdrawal of funds from operating reserves was not required. Positive year end results allowed CBE to flow funds back to reserves.
- (9) Reduced requirement for carryforwards of funds for completion of projects in progress.
- (10) Underspend on capital projects in 2011-12 for Board-funded capital which has been carried forward into 2012-13 (Note 15).
- (11) Reflects the disposal of the 3 properties mentioned in Note (4).
- (12) Slightly higher purchases overall for schools.
- (13) Reduction of capital lease principal payments due to the payout of the lease related to the Dr. Carl Safran building.
- (14) Reflects transfer from capital reserves for payout of the Dr. Carl Safran building lease.
- (15) Reflects actual capital carryforward request per Nov 6, 2012 Board report.

report to Board of Trustees

2012-2013 School Enrolment Report

Date	November 27, 2012
Meeting Type	Regular Meeting, Public Agenda
To	Board of Trustees
From	Naomi E. Johnson, Chief Superintendent of Schools
Purpose	Information
Originator	Frank Coppinger, Superintendent, Facilities & Environmental Services
Governance Policy Reference	Operational Expectations: OE-8: Communication With and Support for the Board
Resource Person(s)	Donna Crawford, Acting Director, Planning, Transportation & Environmental Services Anne Trombley, Supervisor, Planning, Transportation & Environmental Services Conor McGreish, Planning Analyst, Planning, Transportation & Environmental Services Joshua Crough, Community Planning Technician, Planning, Transportation & Environmental Services Deb Sayers, Planning Specialist, Capital and Urban Planning Services Maj Osman, Leasing Specialist, Leasing & Property Management Services Heather Kirkwood, Manager, Learning Services

1 | Recommendation

It is recommended:

- THAT the 2012-2013 School Enrolment Report be received as information and for the record.



2 | Issue

Each year in November, Administration presents to the Board of Trustees a School Enrolment Report for information.

3 | Background

The School Enrolment Report is provided to the Board of Trustees and includes the following information, grouped by Calgary Board of Education's administrative areas:

- The number of students enrolled in each school, by grade and program, including alternative programs, specialized programs and system classes, and the number of out-of-attendance area students enrolled in each school as of September 30th in the current school year;
- Provincial capacity of the school, including the number of relocatables and portables; the utilization rate of each school building not including lease exemptions; and the utilization rate including lease exemptions as of September 1st of the current year for each school building;
- The amount of surplus space available for leasing but not yet leased; and
- A list of the leases and amount of space leased for each building

4 | Analysis

City of Calgary's Population

The population in Calgary grew from 1,090,936 in April 2011 to 1,120,225 in April 2012. This represents an increase of 2.68% or 29,289 residents. Calgary's population is projected to increase to 1,217,000 persons in 2016 and 1,331,700 persons in 2022.

Natural increases are the result of the excess of births over deaths. The natural increase during 2011-2012 remained fairly constant at 9,631 persons. Over 14,000 babies have been reported annually for six consecutive years. This increase in births should result in continued healthy enrolment over the long term.

Net migration fluctuates, making it difficult to predict from year to year. Net migration is the difference between the total population growth recorded and the natural increase. Net migration for the past twelve months resulted in 19,658 people moving to Calgary. This is a significant increase over 2011's net migration which resulted in 9,563 residents moving to the city.



Population and housing statistics are monitored on an annual basis for all residential districts. Panorama Hills continues to lead the way in growth with a population increase of 2,396 residents. Three other communities also had an increase of more than 1,000 residents -- Auburn Bay, Cranston and Skyview Ranch.

Calgary Board of Education

Enrolment has increased for the fifth consecutive year. Over the past five years, enrolment has increased by over 5,000 students with enrolment increasing by 2.78% or 2,922 students from 2011 to 2012.

On September 30, 2012, 225 schools reported enrolment. Enrolment was 103,664 kindergarten to Grade 12 and 3,440 at CBe-learn and Chinook Learning Services for a total enrolment of 107,104.

Four new schools opened for the 2012-2013 school year - Captain Nichola Goddard, Nose Creek, Ted Harrison and Twelve Mile Coulee. All four schools are middle schools with a combined capacity of 3,600 student spaces.

The table below compares September 30, 2011 student enrolment to September 30, 2012 by division:

	Enrolment September 30, 2011	Enrolment September 30, 2012	Difference
Pre-kindergarten	51	80	29
Kindergarten	7,718	8,252	534
Grades 1-3	23,362	24,444	1,082
Grades 4-6	20,525	21,333	808
Grades 7-9	21,457	21,623	166
Grades 10-12	25,533	25,896	363
Home Education	189	247	58
Outreach Programs	1,113	1,116	3
Unique Settings	684	673	-11
Sub-Total	100,632	103,664	3,032
Cbe-learn	615	680	65
Chinook Learning	2,935	2,760	-175
Total	104,182	107,104	2,922

Eighteen schools offer a full day kindergarten program for the 2012-2013 school year with enrolment of 844 students on September 30, 2012. Early Development Centres at Deer Run, James Short and Terrace Road Schools accommodate 80 pre-kindergarten students and Children's Village also accommodates pre-kindergarten students who are included in Unique Settings.



The following table provides a summary of changes in kindergarten to Grade 12 enrolments, out of attendance area students and school capacity utilization rates from September 30, 2011 to September 30, 2012 by Area. The number of out of attendance students is determined by analyzing each school and reporting the results in Attachment I.

	Enrolment			Out of Attendance (GR1-12)			Utilization Rates with Exemptions		
	2011	2012	Change	2011	2012	Change	2011	2012	Change
Area I	15,065	15,334	269	1,062	1,128	66	85%	83%	-2%
Area II	22,765	23,935	1,170	2,714	2,652	-62	83%	81%	-2%
Area III	19,430	19,564	134	1,256	1,203	-53	83%	81%	-2%
Area IV	16,053	16,513	460	2,283	2,247	-36	74%	78%	4%
Area V	25,522	26,282	760	2,094	2,219	125	78%	80%	2%
	100,846	103,640	2,793	11,420	11,461	40	81%	81%	0%

Analysis excludes Home Education, Outreach Programs, Unique Settings, Chinook Learning and Cbe-learn

Enrolment in approved alternative programs by school is reported in Attachment II. Enrolment in alternative programs is 19,558 which increased by 1,234 students from September 2011 to September 2012.

Specialized Programs and enrolment is reported in Attachments III and IV. The number of system classes increased from 230.5 to 244 from September 2011 to September 2012.

School capacities and utilization rates, with and without exemptions, is reported in Attachment V. Surplus space available for lease but not yet leased is reported in Attachment VI. Leases of space by Area and leasing of surplus school facilities are reported in Attachments VII and VIII.

5 | Conclusion

Enrolment increased by 2,922 students from September 30, 2011 to September 30, 2012 with a notable increase at Division I.

Over 14,000 births to Calgary mothers were reported for the sixth consecutive year. High birth rates have resulted in large numbers of students entering kindergarten and Grade 1. It is anticipated that student enrolment will increase 19% over the next decade.

Naomi Johnson
 NAOMI E. JOHNSON
 CHIEF SUPERINTENDENT OF SCHOOLS



ATTACHMENTS

Attachment I:	Enrolment by Area, school and program; number of out-of-attendance area students
Attachment II:	Alternative program enrolment by school and grade
Attachment III:	System specialized program classes by Area, school and program
Attachment IV:	System specialized program enrolment by program, school and grade
Attachment V:	School capacity and utilization
Attachment VI:	Surplus space available for lease but not yet leased
Attachment VII:	Lease of space by Area
Attachment VIII:	2012/2013 Lease Surplus School Facilities

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.



CALGARY BOARD OF EDUCATION
SEPTEMBER 30, 2012

Attachment I

SCHOOL		Total	Pre-K	K	GR1	GR2	GR3	GR4	GR5	GR6	GR7	GR8	GR9	GR10	GR11	GR12	Number of Out-of-Attendance
AREA I																	
ARBOUR LAKE		884						161	166		190	201	166				30
BELVEDERE PARKWAY		263		38	40	34	38	45	35	33							24
BOWCROFT		158		19	21	24	26	23	24	21							17
BOWCROFT	German Bilingual	122		17	19	17	13	19	18	19							0
BOWNESS		1,291												389	413	489	121
BRENTWOOD	System Classes	12			1	2	4		3	2							N/A
BRENTWOOD	Traditional Learning	556		111	125	129	92	99									4
CAPTAIN JOHN PALLISER		223		18	19	16	29	32	48	61							24
CAPTAIN JOHN PALLISER	Montessori	181		45	40	30	33	17	9	7							1
CITADEL PARK		450		83	82	93	91	101									9
DALHOUSIE	Spanish Bilingual	594		128	133	129	109	95									4
DR E W COFFIN		203		25	27	31	32	28	29	31							113
EDGEMONT		709		103	104	86	97	107	102	110							4
F E OSBORNE		565									139	179	247				45
H D CARTWRIGHT		336									107	117	112				41
HAMPTONS (THE)		201		38	34	41	40	48									27
HAWKWOOD		493		76	75	52	78	76	82	54							80
MARION CARSON		285		33	51	31	46	34	43	47							26
RANCHLANDS		278		32	50	39	32	44	40	41							23
ROYAL OAK		523		99	121	134	92	77									2
SCENIC ACRES		135		23	26	25	33	28									13
SILVER SPRINGS		188		29	28	29	31	30	17	24							47
SIMON FRASER		688						77	70		186	175	180				32
SIR WINSTON CHURCHILL		2,057												655	681	721	223
TERRACE ROAD		127	22	15	7	8	17	18	23	17							22
THOMAS B RILEY		152									45	42	65				14
THOMAS B RILEY	Traditional Learning	165							59	47	31	28					1
THOMAS B RILEY	German Bilingual	10										4	6				0
TOM BAINES		781									233	260	288				10
TUSCANY		666		175	171	174	146										1
TWELVE MILE COULEE	Tuscany Middle	647						161	139	132	115	100					10
UNIVERSITY		309		42	53	53	41	47	42	31							79
VARSAITY ACRES	French Immersion	547		99	100	73	78	79	62	56							6
W O MITCHELL		186		32	21	27	30	34	21	21							46
WEST DALHOUSIE		349		30	47	54	54	41	55	68							29
AREA I TOTAL		15,334	22	1,310	1,395	1,331	1,282	1,283	1,089	1,058	1,046	1,106	1,064	1,044	1,094	1,210	1,128

highlighting indicates full-day kindergarten enrolment

SCHOOL		Total	Pre-K	K	GR1	GR2	GR3	GR4	GR5	GR6	GR7	GR8	GR9	GR10	GR11	GR12	Number of Out-of-Attendance
AREA II																	
ALEX MUNRO		352		74	55	40	53	41	39	50							62
BALMORAL	Traditional Learning	527							108	129	145	145					42
BANFF TRAIL	French Immersion	359		47	65	46	63	44	46	48							42
BEDDINGTON HEIGHTS		399		61	77	48	59	52	46	56							25
BELFAST		221		34	32	30	34	30	28	33							132
BRANTON	French Immersion	706									252	222	232				38
BRIAR HILL		191			31	38	39	33	27	23							62
BUCHANAN		150		22	22	26	19	25	18	18							25
CAMBRIAN HEIGHTS		331		36	51	49	52	45	47	51							15
CAPITOL HILL		257		30	39	44	41	30	46	27							66
CAPTAIN NICHOLA GODDARD	Panorama Middle	547						128	105	90	123	101					2
CATHERINE N GUNN		349		57	53	50	50	49	40	50							89
CATHERINE N GUNN	Medicine Wheel	16		16													N/A
COLLINGWOOD	Spanish Bilingual	450		95	112	89	77	77									9
COLONEL IRVINE		311									46	120	145				37
COLONEL IRVINE	Chinese (Mandarin) Bil	33									20	11	2				0
COLONEL MACLEOD		433						46	75	65	80	37	130				25
COLONEL SANDERS	Traditional Learning	381			50	100	128	103									11
COVENTRY HILLS		556		158	128	137	133										15
CRESCENT HEIGHTS		1,542												532	551	459	353
CRESCENT HEIGHTS	Traditional Learning	335										186		51	54	44	3
DR J K MULLOY	Traditional Learning	456		83	87	74	65	65	33	49							4
GEORGES P VANIER		186									54	69	63				27
GEORGES P VANIER	French Immersion	261									97	79	85				12
HIDDEN VALLEY		277		58	58	74	87										2
HIDDEN VALLEY	French Immersion	162		46	46	36	34										4
HIGHWOOD	Chinese (Mandarin) Bil	383		89	96	60	57	41	26	14							3
HILLHURST		313		29	34	36	38	50	64	62							77
HUNTINGTON HILLS		196		21	27	22	23	33	32	38							39
JAMES FOWLER		1,338												497	409	432	158
JAMES FOWLER	Arts Centered Learning	130												19	36	75	3
JOHN G DIEFENBAKER		1,376												406	450	520	102
KING GEORGE	French Immersion	444		89	89	69	48	57	45	47							9
LANGVIN	Science	621		41	50	52	52	55	53	55	114	68	81				7
LANGVIN	System Classes	10									4	3	3				N/A
LOUISE DEAN		139												21	56	60	N/A
MAYLAND HEIGHTS		73		14	17	12	13	17									22

highlighting indicates full-day kindergarten enrolment

SCHOOL		Total	Pre-K	K	GR1	GR2	GR3	GR4	GR5	GR6	GR7	GR8	GR9	GR10	GR11	GR12	Number of Out-of-Attendance
MAYLAND HEIGHTS	French Immersion	263		70	41	35	37	23	26	31							3
MOUNT VIEW		124		18	17	21	14	22	19	13							31
NORTH HAVEN		231		21	35	27	35	34	42	37							22
NOSE CREEK	Coventry Middle	492						105	105	96	93	93					10
PANORAMA HILLS		604		155	168	138	143										2
QUEEN ELIZABETH		244		38	43	31	29	33	33	37							19
QUEEN ELIZABETH JR/SR		1,103									143	158	184	199	200	219	224
ROSEDALE		262		25	27	26	22	26	26	26	31	29	24				75
ROSEMONT		148		29	30	22	18	16	22	11							48
SENATOR PATRICK BURNS		136									43	46	47				38
SENATOR PATRICK BURNS	Spanish Bilingual	485							127	115	93	89	61				6
SIMONS VALLEY		607		96	85	89	83	85	96	73							31
SIR JOHN A MACDONALD		679									233	170	276				94
SIR JOHN FRANKLIN	Arts Centered Learning	336							17	39	115	84	81				8
SIR JOHN FRANKLIN	System Classes	33									9	13	11				N/A
STANLEY JONES		156		23	30	28	27	25	12	11							13
STANLEY JONES	Alice Jamieson	288						29	50	48	55	51	55				N/A
SUNNYSIDE		148		20	20	22	21	19	21	25							71
THORNCLIFFE		115		18	17	14	12	16	20	18							24
THORNCLIFFE	Traditional Learning	146		97	49												0
VALLEY CREEK		584						96	72	99	106	93	118				22
VALLEY CREEK	French Immersion	158						31	31	26	25	26	19				2
VISTA HEIGHTS		154		28	26	18	21	17	21	23							15
WILLIAM ABERHART		842												266	288	288	362
WILLIAM ABERHART	French Immersion	703												255	206	242	10
WILLIAM ABERHART	Spanish Bilingual	83												30	34	19	0
AREA II TOTAL		23,935	-	1,738	1,807	1,603	1,627	1,598	1,618	1,633	1,881	1,707	1,805	2,276	2,284	2,358	2652
AREA III																	
ABBEYDALE		349		60	48	45	51	42	56	47							22
ANNIE FOOTE		349		49	46	54	53	42	47	58							39
ANNIE GALE		534									158	170	206				42
BOB EDWARDS		221									34	91	96				21
BOB EDWARDS	French Immersion	158									66	60	32				1
CAPPY SMART		221		29	42	33	28	33	38	18							12
CECIL SWANSON		320		52	49	42	46	39	51	41							16
CHIEF JUSTICE MILVAIN		358		42	67	57	59	59	40	34							13
CHRIS AKKERMAN	Traditional Learning	613		95	100	100	175	143									0
CLARENCE SANSOM		504									161	160	183				49

CALGARY BOARD OF EDUCATION
SEPTEMBER 30, 2012

Attachment I

SCHOOL	Total	Pre-K	K	GR1	GR2	GR3	GR4	GR5	GR6	GR7	GR8	GR9	GR10	GR11	GR12	Number of Out-of-Attendance
COLONEL J F SCOTT	488		69	71	64	74	78	65	67							16
CROSSING PARK	1,122		112	111	114	113	112	114	113	118	108	107				18
DOUGLAS HARKNESS	272		50	43	42	25	38	36	38							9
DR GLADYS M EGBERT	309									99	99	111				44
DR GORDON HIGGINS	394									130	129	135				35
ERIN WOODS	394		64	59	57	62	53	60	39							0
ERNEST MORROW	472									146	152	174				41
FALCONRIDGE	499		80	86	69	60	79	59	66							30
FOREST LAWN	1,648												507	499	642	239
G W SKENE	201						66	63	72							7
GRANT MACEWAN	623		95	104	97	93	74	81	79							17
GUY WEADICK	271		30	49	47	40	33	36	36							4
IAN BAZALGETTE	360									117	134	109				16
JACK JAMES	517												141	134	242	N/A
JAMES SHORT MEMORIAL	320	37	86	63	63	71										1
KEELER	293		45	43	44	41	40	44	36							18
LESTER B PEARSON	1,458												491	499	468	134
LESTER B PEARSON	116												43	29	44	2
MARLBOROUGH	267		27	43	42	38	35	38	44							9
MONTEREY PARK	577		66	85	107	78	83	79	79							46
O S GEIGER	413		55	65	68	53	56	70	46							36
PATRICK AIRLIE	166		25	26	23	23	24	20	25							29
PENBROOKE MEADOWS	223		29	36	30	28	38	35	27							30
PINERIDGE	246		29	48	39	31	37	34	28							24
RADISSON PARK	291		60	55	56	42	49	29								20
ROLAND MICHENER	220		38	31	35	24	34	34	24							30
RUNDLE	332		54	57	49	52	37	46	37							18
SADDLE RIDGE	533		159	149	125	100										1
SIR WILFRID LAURIER	166								41	45	50	30				17
SIR WILFRID LAURIER	325							89	89	88	59					1
TARADALE	680		135	140	142	138	125									0
TED HARRISON	477							148	117	128	84					8
TERRY FOX	648									190	194	264				40
VALLEY VIEW	318		45	49	42	40	36	57	49							17
VALLEY VIEW	16		16													N/A
WEST DOVER	282		41	44	44	49	39	30	35							31
AREA III TOTAL	19,564	37	1,737	1,809	1,730	1,687	1,524	1,499	1,385	1,480	1,490	1,447	1,182	1,161	1,396	1203
AREA IV																

highlighting indicates full-day kindergarten enrolment

SCHOOL		Total	Pre-K	K	GR1	GR2	GR3	GR4	GR5	GR6	GR7	GR8	GR9	GR10	GR11	GR12	Number of Out-of-Attendance
A E CROSS		522									180	141	201				52
ALEXANDER FERGUSON		247		29	31	43	44	33	29	38							69
ALL BOYS @ Sir James Lougheed		130		16	20	15	24	21	18	16							N/A
ALTADORE		246		44	36	47	45	37	28	9							20
ALTERNATIVE HIGH		158										1	2	17	38	100	N/A
BANTING AND BEST		259		53	47	48	50	61									20
BATTALION PARK		694		98	103	117	117	93	91	75							3
BISHOP PINKHAM		181									49	72	60				39
BISHOP PINKHAM	French Immersion	272								52	81	57	82				13
BISHOP PINKHAM	Spanish Bilingual	41								24	17						0
CENTRAL MEMORIAL		1,511												441	473	597	628
COLONEL WALKER		102		19	14	20	6	16	13	14							15
CONNAUGHT		252		37	44	47	32	20	44	28							15
EARL GREY		180		24	25	23	28	30	16	34							57
ELBOW PARK		215		31	20	44	27	41	33	19							25
ELBOYA		316		27	35	39	35	41	25	25	34	28	27				61
ELBOYA	French Immersion	198							25	30	53	48	42				27
ERNEST MANNING		1,449												501	527	421	108
GLAMORGAN	Traditional Learning	590		79	88	82	87	68	74	46	40	26					16
GLENBROOK		269		42	38	42	33	41	33	40							24
GLENDALE		226		33	32	34	32	35	29	31							80
JENNIE ELLIOTT		479		75	79	79	62	83	41	60							6
KILLARNEY	Montessori	214		41	44	42	37	15	13	22							8
MOUNT ROYAL		231									76	64	91				33
NATIONAL SPORT SCHOOL		163											25	33	47	58	N/A
OLYMPIC HEIGHTS		759		96	119	127	112	94	110	101							20
PIITOAYIS FAMILY SCHOOL	Colonel Walker	117		13	24	15	18	19	16	12							N/A
RAMSAY		93		21	14	14	10	7	16	11							9
RICHMOND		151		23	23	30	22	23	17	13							33
RIDEAU PARK		373		10	17	23	20	19	30	37	62	73	82				62
RIVERBEND		305		37	35	37	57	48	44	47							22
ROSSCARROCK		145		22	24	20	18	18	20	23							40
SHERWOOD		376							49	56	79	76	116				42
SUNALTA		329		32	47	54	61	43	47	45							107
VINCENT MASSEY		676									202	225	249				61
W H CUSHING WORKPLACE		104		40	27	18	19										N/A
WEST SPRINGS		447		92	84	85	70	40	34	42							18
WESTERN CANADA		1,560												472	535	553	427

SCHOOL		Total	Pre-K	K	GR1	GR2	GR3	GR4	GR5	GR6	GR7	GR8	GR9	GR10	GR11	GR12	Number of Out-of-Attendance
WESTERN CANADA	French Immersion	479												191	143	145	21
WESTGATE	French Immersion	396		75	76	70	57	65	53								5
WESTGATE	Spanish Bilingual	337		70	82	60	48	49	28								4
WILDWOOD		484		77	85	73	69	63	54	63							55
WILLIAM REID	French Immersion	237		45	54	46	52	40									2
AREA IV TOTAL		16,513	-	1,301	1,367	1,394	1,292	1,163	1,030	1,013	873	811	977	1,655	1,763	1,874	2247
AREA V																	
ACADIA		394		76	90	80	70	78									17
ANDREW SIBBALD		268		48	57	62	57	44									10
BRAESIDE		211		23	23	36	37	27	30	35							20
BRIDLEWOOD		530		93	78	102	73	75	62	47							3
CANYON MEADOWS	Spanish Bilingual	537		117	124	108	89	99									8
CEDARBRAE		226		35	51	26	30	31	30	23							17
CENTENNIAL		1,777												572	580	625	270
CHAPARRAL		421		84	70	90	85	92									9
CHINOOK PARK		200		23	23	31	30	35	24	34							27
CHINOOK PARK	French Immersion	269		53	46	42	39	32	36	21							14
CRANSTON		485		148	108	96	75	58									5
DAVID THOMPSON		597						109	107		132	119	130				53
DEER RUN		358	21	45	56	55	50	53	38	40							6
DOUGLASDALE		318		65	58	68	63	64									27
DOUGLASDALE	System Classes	17			1	3	4	4	2	3							N/A
DR E P SCARLETT		1,442												486	473	483	392
DR E P SCARLETT	French Immersion	230												95	59	76	5
ETHEL M JOHNSON		368		42	47	44	41	61	69	64							22
EVERGREEN		446		120	99	92	83	52									8
FAIRVIEW	French Immersion	399						75	66		84	80	94				17
FAIRVIEW	Traditional Learning	339						86	78		93	82					2
FISH CREEK		597		59	48	47	76	66	142	159							53
HAROLD PANABAKER		179									67	62	50				30
HAROLD PANABAKER	French Immersion	203									70	92	41				8
HAULTAIN MEMORIAL		229		29	32	33	32	30	33	40							20
HAYSBORO		162		19	31	26	18	26	23	19							19
HENRY WISE WOOD		1,198												341	403	454	159
HENRY WISE WOOD	Traditional Learning	151											91	46	14	-	1
JANET JOHNSTONE		280		46	59	61	44	70									21
JANET JOHNSTONE	French Immersion	178		41	49	26	29	15	18								1
JOHN WARE		401									147	121	133				72

CALGARY BOARD OF EDUCATION
SEPTEMBER 30, 2012

Attachment I

SCHOOL		Total	Pre-K	K	GR1	GR2	GR3	GR4	GR5	GR6	GR7	GR8	GR9	GR10	GR11	GR12	Number of Out-of-Attendance
JUNO BEACH ACADEMY	Dr Norman Bethune	146									15	21	30	29	19	32	N/A
LAKE BONA VISTA		70		19	8	12	17	14									18
LAKE BONA VISTA	Montessori	247		35	56	47	48	29	16	16							1
LE ROI DANIELS	Traditional Learning	494		108	101	95	97	93									4
LORD BEAVERBROOK		1,663												549	526	588	144
LORD BEAVERBROOK	Arts Centered Learning	149												52	59	38	3
LOUIS RIEL		173				6	13	9	11	20	39	28	47				31
LOUIS RIEL	Science	312		36	37	31	26	24	31	24	39	40	24				1
MAPLE RIDGE		284		75	45	59	53	52									14
MCKENZIE LAKE		494		105	97	102	94	96									40
MCKENZIE TOWNE		534		156	119	109	78	72									2
MIDNAPORE		223		29	33	33	36	36	29	27							11
MIDNAPORE	Mandarin Bilingual	74		22	32	20											0
MIDSUN		755									230	266	259				40
MOUNTAIN PARK		893							171	182	205	190	145				22
NELLIE McCLUNG		453		37	53	49	46	95	100	73							57
NICKLE		670							126	126	136	137	145				60
PRINCE OF WALES		364		52	68	52	59	43	51	39							177
R T ALDERMAN		388							49	54	60	73	152				44
ROBERT WARREN		36											36				6
ROBERT WARREN	Spanish Bilingual	251							65	59	56	45	26				4
SAM LIVINGSTON	French Immersion	465		86	100	91	93	95									18
SAMUEL W SHAW		679							106	114	135	141	183				36
SOMERSET		310		75	63	59	58	55									37
SUNDANCE		164		18	21	25	20	26	28	26							21
SUNDANCE	French Immersion	321		60	50	67	53	27	27	37							21
WILLOW PARK	Arts Centered Learning	653							87	116	150	150	150				0
WILMA HANSEN		385									132	111	142				16
WOODBINE		351		57	54	48	59	54	53	26							29
WOODLANDS		279		30	27	55	43	32	49	43							22
WOODMAN		592							36	46	152	160	198				24
AREA V TOTAL		26,282	21	2,166	2,114	2,088	1,918	1,864	1,812	1,764	1,942	1,918	2,076	2,170	2,133	2,296	2219

HOME EDUCATION	Windsor Park	247			20	31	19	28	33	28	26	24	31	3	3	1
----------------	--------------	-----	--	--	----	----	----	----	----	----	----	----	----	---	---	---

OUTREACH PROGRAMS

DISCOVERING CHOICES	Downtown	375												7	52	316
DISCOVERING CHOICES II	Marlborough	411												18	34	359

highlighting indicates full-day kindergarten enrolment

**CALGARY BOARD OF EDUCATION
SEPTEMBER 30, 2012**

Attachment I

SCHOOL		Total	Pre-K	K	GR1	GR2	GR3	GR4	GR5	GR6	GR7	GR8	GR9	GR10	GR11	GR12	Number of Out-of- Attendance
START OUTREACH - BOWNESS	Bowness	156												3	24	129	
WESTBROOK OUTREACH	Westbrook	174												4	16	154	
TOTAL OUTREACH PROGRAMS		1,116		-	-	-	-	-	-	-	-	-	-	32	126	958	

UNIQUE SETTINGS

AADAC	12												2	1	2	7
CHILDREN'S VILLAGE	61	9	9	3	6	9	7	10	8							
CHRISTINE MEIKLE	77										3	13	11	18	14	18
DR GORDON TOWNSEND	8			1		2	1	1			2		1			
DR OAKLEY	135					2	21	41	38		17	14	2			
EMILY FOLLENSBEE	74		1	13	10	11	6	7	4		4	9	9			
NEXUS/TRUST TREATMENT	19													1	10	8
WEST VIEW SECONDARY	103										1	2	7	16	33	44
WILLIAM ROPER HULL	106				3	4	3	8	9		9	17	17	7	14	15
WOOD'S HOMES	55				1	1		1	1		4	8	19	17	2	1
YOUNG ADULT PROGRAM	23												4	8	6	5
TOTAL UNIQUE SETTINGS	673	9	10	17	20	29	38	68	60	40	63	72	68	81	98	

SUB-TOTAL	103,664	89	8,262	8,529	8,197	7,854	7,498	7,149	6,941	7,288	7,119	7,472	8,430	8,645	10,191	
------------------	----------------	-----------	--------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------	---------------	--

CB@-LEARN*	680									6	21	18	56	85	494	
CHINOOK LEARNING SERVICES*	2,760												1	7	2,752	
SUB-TOTAL	3,440	-	-	-	-	-	-	-	-	6	21	18	57	92	3,246	

*includes students 20 years old and older

TOTAL ENROLMENT	107,104	89	8,262	8,529	8,197	7,854	7,498	7,149	6,941	7,294	7,140	7,490	8,487	8,737	13,437	
------------------------	----------------	-----------	--------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------	---------------	--

highlighting indicates full-day kindergarten enrolment

Alternative Programs and Schools	Grades												Total	
	0	1	2	3	4	5	6	7	8	9	10	11		12
Alice Jamieson Girls'					29	50	48	55	51	55				288
All - Boys School @ Sir James Lougheed	16	20	15	24	21	18	16							130
Arts Centred Learning						104	155	265	234	231	71	95	113	1268
James Fowler High School											19	36	75	130
Lord Beaverbrook High School											52	59	38	149
Sir John Franklin School						17	39	115	84	81				336
Willow Park School						87	116	150	150	150				653
French Immersion (Early and Late)	711	716	601	583	508	444	414	728	664	627	584	437	507	7524
Banff Trail School	47	65	46	63	44	46	48							359
Bishop Pinkham School							52	81	57	82				272
Bob Edwards School								66	60	32				158
Branton School								252	222	232				706
Chinook Park School	53	46	42	39	32	36	21							269
Dr E P Scarlett High School											95	59	76	230
Elboya School						25	30	53	48	42				198
Fairview School						75	66	84	80	94				399
Georges P Vanier School								97	79	85				261
Harold Panabaker School								70	92	41				203
Hidden Valley School	46	46	36	34										162
Janet Johnstone School	41	49	26	29	15	18								178
King George School	89	89	69	48	57	45	47							444
Lester B Pearson High School											43	29	44	116
Mayland Heights School	70	41	35	37	23	26	31							263
Sam Livingston School	86	100	91	93	95									465
Sundance School	60	50	67	53	27	27	37							321
Valley Creek School					31	31	26	25	26	19				158
Varsity Acres School	99	100	73	78	79	62	56							547
Western Canada High School											191	143	145	479

School Enrolment Report

Attachment II

Westgate School	75	76	70	57	65	53									396
William Aberhart High School											255	206	242		703
William Reid School	45	54	46	52	40										237
German Bilingual	17	19	17	13	19	18	19	0	4	6	0	0	0		132
Bowcroft School	17	19	17	13	19	18	19								122
Thomas B Riley School									4	6					10
Juno Beach								15	21	30	29	19	32		146
Chinese (Mandarin) Bilingual	111	128	80	57	41	26	14	20	11	2	0	0	0		490
Colonel Irvine School								20	11	2					33
Highwood School	89	96	60	57	41	26	14								383
Midnapore School	22	32	20												74
Medicine Wheel Learning Centre	32														32
Catherine Nichols Gunn School	16														16
Valley View School	16														16
Montessori Elementary Education	121	140	119	118	61	38	45								642
Captain John Palliser School	45	40	30	33	17	9	7								181
Killarney School	41	44	42	37	15	13	22								214
Lake Bonavista School	35	56	47	48	29	16	16								247
Piitoayis Family School @ Colonel Walker	13	24	15	18	19	16	12								117
Science School	77	87	83	78	79	84	79	153	108	105					933
Langevin School	41	50	52	52	55	53	55	114	68	81					621
Louis Riel School	36	37	31	26	24	31	24	39	40	24					312
Spanish Bilingual (intl. Spanish Academy)	410	451	386	323	320	220	198	166	134	87	30	34	19		2778
Bishop Pinkham School							24	17							41
Canyon Meadows School	117	124	108	89	99										537
Collingwood School	95	112	89	77	77										450

School Enrolment Report

Attachment II

Dalhousie School	128	133	129	109	95										594
Robert Warren School						65	59	56	45	26					251
Senator Patrick Burns School						127	115	93	89	61					485
Westgate School	70	82	60	48	49	28									337
William Aberhart High School											30	34	19		83
Traditional Learning Centre	573	600	580	644	571	449	438	397	340	277	97	68	44		5078
Balmoral School						108	129	145	145						527
Brentwood School	111	125	129	92	99										556
Chris Akkerman School	95	100	100	175	143										613
Colonel Sanders-TLC		50	100	128	103										381
Crescent Heights High School										186	51	54	44		335
Dr J K Mulloy School	83	87	74	65	65	33	49								456
Fairview School						86	78	93	82						339
Glamorgan School	79	88	82	87	68	74	46	40	26						590
Henry Wise Wood High School										91	46	14			151
Le Roi Daniels School	108	101	95	97	93										494
Sir Wilfrid Laurier School						89	89	88	59						325
Thomas B Riley School						59	47	31	28						165
Thorncliffe School	97	49													146
Grand Total	2081	2185	1896	1858	1668	1467	1438	1799	1567	1420	811	653	715		19558

**CALGARY BOARD OF EDUCATION
SPECIALIZED PROGRAMMING 2012-2013**

Attachment III

Area	School	PROGRAM	# of Classes
I	Arbour Lake	L&L	2
I	Bowness	ALP	2
I	Bowness	PLP	2
I	Brentwood	CSSI	2
I	Captain John Palliser	Head Start Braille (Vision Program)	1
I	Captain John Palliser	L&L	1
I	F E Osborne	PLP	1
I	H.D. Cartwright	ACCESS	1
I	H.D. Cartwright	Bridges	1
I	Hawkwood	Bridges	1
I	Marion Carson	CSSI	1
I	Ranchlands	PLP	1
I	Simon Fraser	L&L	2
I	Sir Winston Churchill	Mental Health (The Class)	1
I	Terrace Road	Early Development Centre	2
I	Terrace Road	PLP	1
I	Thomas B. Riley	ALP	1
I	Thomas B. Riley	PLP	1
I	University	CSSI	2
II	Banff Trail	L&L	1
II	Briar Hill	SKILL	1
II	Buchanan	SKILL	2
II	Cambrian Heights	PLP	1
II	Capitol Hill	Bridges	1
II	Capitol Hill	TASC	2
II	Colonel Irvine	PLP	1
II	Colonel Macleod	Bridges	1
II	Crescent Heights High	ACCESS	1
II	Crescent Heights High	Bridges (High-School Integration Program - HIP)	1
II	Georges P Vanier	PLP	1
II	Georges P. Vanier	L&L	2
II	Hillhurst	GATE	7
II	Huntington Hills	L&L	2
II	James Fowler High	LEAD	2
II	James Fowler High	PLP	2
II	Langevin	ACCESS	1
II	Mayland Heights	CSSI	1
II	North Haven	Bridges	1
II	Nose Creek	PLP	1
II	Queen Elizabeth	Deaf and Hard of Hearing	2
II	Queen Elizabeth High	Deaf and Hard of Hearing	4
II	Queen Elizabeth High	GATE	19
II	Simons Valley	Mental Health (Elem MH Programs - Transitions)	1
II	Sir John A. MacDonald	L&L	2
II	Sir John A. Macdonald	LEAD	1
II	Sir John A. Macdonald	PLP	1
II	Sir John Franklin	ACCESS	1
II	Sir John Franklin	CSSI	1
II	Sir John Franklin	Mental Health (AIM)	2
II	Stanley Jones	Deaf and Hard of Hearing	3
II	William Aberhart High	ACCESS	1
II	William Aberhart High	ALP	1
II	Colonel Irvine	TASC	1
III	Annie Foote	Bridges	1
III	Annie Foote	LEAD	3
III	Annie Gale	L&L	1.5
III	Annie Gale	PLP	1
III	Cappy Smart	SKILL	2
III	Cecil Swanson	CSSI	1
III	Cecil Swanson	SKILL	2
III	Clarence Sansom	Bridges	1
III	Dr. Gladys M. Egbert	PLP	1

**CALGARY BOARD OF EDUCATION
SPECIALIZED PROGRAMMING 2012-2013**

Attachment III

Area	School	PROGRAM	# of Classes
III	Dr. Gordon Higgins	PLP	2
III	Ernest Morrow	L&L	0.5
III	Ernest Morrow	LEAD	1
III	Ernest Morrow	PLP	2
III	Forest Lawn High	LEAD	2
III	Forest Lawn High	Mental Health (The Class)	2
III	Forest Lawn High	PLP	2
III	G.W. Skene	Bridges	1
III	Guy Weadick	Bridges	1
III	Ian Bazalgette	Bridges	2
III	Jack James High	PLP	2
III	James Short Memorial	Bridges	1
III	James Short Memorial	Early Development Centre	4
III	Keeler	L&L	2
III	Keeler	PLP	1
III	Lester B. Pearson High	ACCESS	1
III	Lester B. Pearson High	ALP	1
III	Pineridge	CSSI	2
III	Roland Michener	PLP	2
III	Sir Wilfrid Laurier	L&L	2
III	Terry Fox	Bridges	2
III	Terry Fox	LEAD	1
III	Valley View	Bridges	1
IV	AE Cross	L&L Grade 9 only	0.5
IV	AE Cross	PLP	2
IV	Alternative High	HERA	1
IV	Alternative High	RADAR	1
IV	Bishop Pinkham	CSSI	1
IV	Central Memorial High	TASC	1
IV	Connaught	LEAD	1
IV	Earl Grey	L&L	1
IV	Ernest Manning High	PLP	2
IV	Jennie Elliott	TASC	2
IV	Mount Royal	ACCESS	1
IV	Mount Royal	TASC	1
IV	Richmond	Bridges	1
IV	Rosscarrock	PLP	1
IV	Sherwood	Bridges	1
IV	Sherwood	PLP	1
IV	Sunalta	ASD Cluster	1
IV	Sunalta	Bridges	1
IV	Vincent Massey	L&L	1.5
IV	Vincent Massey	LEAD	1
IV	Western Canada	Mental Health (The Class)	1
IV	Wildwood	SKILL	2
V	Braeside	Bridges	2
V	Centennial High	Mental Health (The Class)	1
V	Centennial High	PLP	2
V	Chinook Park	CSSI	2
V	Deer Run	Early Development Centre	3
V	Douglasdale	CSSI	3
V	Dr EP Scarlett High	CSSI	1
V	Ethel M. Johnson	L&L	2
V	Ethel M. Johnson	PLP	2
V	Ethel M. Johnson	SKILL	2
V	Harold Panabaker	L&L	2
V	Henry Wise Wood High	ACCESS	1
V	Henry Wise Wood High	GATE	7
V	Henry Wise Wood High	LEAD	1
V	Henry Wise Wood High	PLP	1
V	John Ware	GATE	12
V	John Ware	Mental Health (Jr High MH Programs - Transitions/AIM)	1

**CALGARY BOARD OF EDUCATION
SPECIALIZED PROGRAMMING 2012-2013**

Attachment III

Area	School	PROGRAM	# of Classes
V	Lord Beaverbrook High	ALP	2
V	Lord Beaverbrook High	Mental Health (The Class)	1
V	Midsun	ACCESS	1
V	Midsun	ALP	1
V	Nellie McClung	GATE	9
V	Nickle	Bridges	2
V	Nickle	L&L	2
V	R T Alderman	ASD Cluster	2
V	Samuel W. Shaw	PLP	2
V	Wilma Hansen	PLP	1
V	Woodlands	Mental Health (CV Transitions)	1
Total			244

ACCESS - Attitude, Community Competence, Elements of Academic Curriculum, Social Skills

ALP - Adapted Learning Program

ASD Cluster - Autism Spectrum Disorder

CSSI - Communication, Sensory and Social Interaction

GATE - Gifted and Talented Education

LEAD - Literacy, English and Academic Development

L&L - Learning and Literacy Program

PLP - Paced Learning Program

RADAR - Re-engaging Academically Disconnected Adolescents Respectfully

SKILL - Social Knowledge, Independent Living and Language

STOP - Short-Term Observation Program

TASC - Training in Attitude, Social Skills and Communication

Specialized Programs Enrolment in System Classes (excluding Unique Settings)

Attachment IV

Grades	0	1	2	3	4	5	6	7	8	9	10	11	12	Ttl
AARC (Adolescent Addition Recovery Centre) - Partnered with the school directly														20
Alternative High School									1		2	4	13	20
ACCESS (Attitude, Community Competence, Elements of Academix Curriculum, Social Skills)														74
Crescent Heights High School											3	1	4	8
H D Cartwright School								1	1	1				3
Henry Wise Wood High School											2	4	8	14
Langevin School								4	3	3				10
Lester B Pearson High School											3	2	5	10
MidSun School										2				2
Mount Royal School									3	5				8
Sir John Franklin School								3	3	1				7
William Aberhart High School											3	6	3	12
ALP (Adapted Learning Program)														73
Bowness High School											10	3	4	17
Lester B Pearson High School											7	5		12
Lord Beaverbrook High School											4	3	12	19
MidSun School										2				2
Thomas B Riley School								3	4	5				12
William Aberhart High School											4	1	6	11
ASD Cluster (Autistic Spectrum Disorder)														21
R T Alderman School							3	1	6	4				14
Sunalta School				2	2	3								7
Bridges														140
Annie Foote School	1	2	5	1										9
Braeside School			3	5	5	1								14
Capitol Hill School		3	3											6
Clarence Sansom School								2	1	4				7
Colonel Macleod School								2	2	4				8
G W Skene School						1	2							3
Guy Weadick School				2	2	3								7
H D Cartwright School									4	2				6
Hawkwood School			1	1	4	1								7
Ian Bazalgette School								2	6	3				11
James Short Memorial School		3	4											7
Nickle School								3	3	8				14
North Haven School					5	1	2							8
Richmond School					1	2	3							6
Sherwood School								1	4	1				6
Sunalta School	2	1	3											6
Terry Fox School									3	3				6
Valley View School					3	3	3							9
Bridges (High-School Integration Program - HIP)														6
Crescent Heights High School											2	1	3	6
CSSI (Communications, Sensory, Social Interaction)														96
Bishop Pinkham School								3		1				4

Specialized Programs Enrolment in System Classes (excluding Unique Settings)

Attachment IV

Grades	0	1	2	3	4	5	6	7	8	9	10	11	12	Ttl
Brentwood School		1	2	4		3	2							12
Cecil Swanson School		1	1	1			2							5
Chinook Park School			2	3	1	1	4							11
Douglasdale School		1	3	4	4	2	3							17
Dr E P Scarlett High School											1		3	4
Marion Carson School		6												6
Mayland Heights School		5	1											6
Pineridge School		2	3	3	4									12
Sir John Franklin School								2	3	2				7
University School			1	1	1	7	2							12
DHH (Deaf and Hard of Hearing)														83
Queen Elizabeth High School								2	5	8	6	4	4	29
Queen Elizabeth School		3	1	6	1	4	6							21
Stanley Jones School		9	9	4	5	3	3							33
Early Development Centre														89
Children's Village School	9													9
Deer Run School	21													21
James Short Memorial School	37													37
Terrace Road School	22													22
GATE (Gifted and Talented Education)														832
Henry Wise Wood High School											37	43	47	127
Hillhurst School					23	43	41							107
John Ware School								63	63	63				189
Nellie McClung School					46	58	42							146
Queen Elizabeth High School								56	58	64	37	30	18	263
Head Start Braille (Vision Program)														7
Captain John Palliser School		2	1	1	1	2								7
Hera														5
Alternative High School										1		2	2	5
L&L (Learning and Literacy)														356
A E Cross School										7				7
Annie Gale School								10	8	7				25
Arbour Lake School								11	9	10				30
Banff Trail School					2	4	3							9
Captain John Palliser School					2	5	4							11
Earl Grey School					1	3	6							10
Ernest Morrow School								1	1	8				10
Ethel M Johnson School					8	7	12							27
Georges P Vanier School								8	10	10				28
Harold Panabaker School								10	11	9				30
Huntington Hills School					4	9	11							24
Keeler School					2	8	5							15
Nickle School							2	10	7	12				31
Simon Fraser School								8	8	5				21
Sir John A Macdonald School								13	10	14				37

Specialized Programs Enrolment in System Classes (excluding Unique Settings)

Attachment IV

Grades	0	1	2	3	4	5	6	7	8	9	10	11	12	Ttl
Sir Wilfrid Laurier School								7	15	5				27
Vincent Massey School								7	7					14
LEAD (Literacy, English and Academic Development)														113
Annie Foote School					7	8	10							25
Connaught School					6	5	3							14
Ernest Morrow School								3	2	6				11
Forest Lawn High School											11	7		18
Henry Wise Wood High School											2	1	5	8
James Fowler High School											5	3	11	19
Sir John A Macdonald School								1		4				5
Terry Fox School								1	3	1				5
Vincent Massey School								1	5	2				8
Mental Health (Jr High MH Programs - Transitions/AIM)														14
John Ware School								3	3	8				14
Mental Health (AIM)														19
Sir John Franklin School								4	7	8				19
Mental Health (CV Transitions)														9
Woodlands School					1	2	6							9
Mental Health (Elem MH Programs - Transitions)														8
Simons Valley School					1	4	3							8
Mental Health (The Class)														87
Centennial High School											1	1	6	8
Forest Lawn High School											7	7	13	27
Lord Beaverbrook High School											4	2	8	14
Sir Winston Churchill High School											5	8	6	19
Western Canada High School											3	2	14	19
PLP (Paced Learning Program)														497
A E Cross School								8	4	6				18
Annie Gale School								5	7	2				14
Bowness High School											8	10	13	31
Cambrian Heights School					5	3	2							10
Centennial High School											7	13	13	33
Colonel Irvine School								3	2	7				12
Dr Gladys McKelvie Egbert School								6	4	4				14
Dr Gordon Higgins School								9	12	7				28
Ernest Manning High School											11	6	13	30
Ernest Morrow School								7	10	10				27
Ethel M Johnson School					5	9	9							23
F E Osborne School								6	4					10
Forest Lawn High School											13	7	11	31
Georges P Vanier School								2	5	5				12
Henry Wise Wood High School											4	6	6	16
Jack James High School											10	7	9	26
James Fowler High School											2	18	10	30

Specialized Programs Enrolment in System Classes (excluding Unique Settings)

Attachment IV

Grades	0	1	2	3	4	5	6	7	8	9	10	11	12	Ttl
Keeler School					3	3	6							12
Nose Creek School							2	5	2					9
Ranchlands School					1	3	3							7
Roland Michener School						7	9							16
Rosscarrock School							3							3
Samuel W Shaw School						2		6	10	8				26
Sherwood School									1	5				6
Sir John A Macdonald School								5	4	4				13
Terrace Road School					5	2	3							10
Thomas B Riley School								8	5	1				14
Wilma Hansen School								4	4	8				16
RADAR (Re-Engaging Academically Disconnected Adolescents Respectfully)														5
Alternative High School										1	3	1		5
SKILL (Social Knowledge, Independent Living and Language)														78
Briar Hill School		1	1	3	1	1								7
Buchanan School		5	1	1	6	2	1							16
Cappy Smart School			2	2	2	6	1							13
Cecil Swanson School		2	2	1	4	3	3							15
Ethel M Johnson School		1	4	1	3	5								14
Wildwood School		1	5	2	1	1	3							13
TASC (Training in Attitude, Social Skills and Communication)														35
Capitol Hill School		3	2	2	1	2	3							13
Central Memorial High School											4	2		6
Colonel Irvine School									3	1				4
Jennie Elliott School		2	3		3		1							9
Mount Royal School								2		1				3
Grand Total	48	53	60	180	248	237	322	356	373	221	210	270	2667	

SCHOOL ENROLMENT REPORT - School Capacity and Utilization

SCHOOL	PROV CAP.	WEIGHTED ENROL.	# OF PORT/ RELOCS	% Utiliz. w/o Exempt	% Utiliz. w/ Exempt	w/exempt PROV CAP.
AREA I						
ARBOUR LAKE	909	906	8	100%	100%	909
BELVEDERE PARKWAY	615	260	-	42%	42%	615
BOWCROFT	498	280	-	56%	59%	477
BOWNESS	1,525	1421	-	93%	93%	1,525
BRENTWOOD	645	537	-	83%	83%	645
CAPTAIN JOHN PALLISER	603	421	-	70%	72%	582
CITADEL	456	427	6	94%	94%	456
DALHOUSIE	532	534	3	100%	100%	532
DR E W COFFIN	204	201	1	99%	99%	204
EDGEMONT	631	690	14	109%	109%	631
F E OSBORNE	752	601	-	80%	80%	752
H D CARTWRIGHT	496	372	2	75%	75%	496
HAMPTONS	209	194	4	93%	93%	209
HAWKWOOD	614	503	-	82%	84%	596
MARION CARSON	504	293	3	58%	59%	494
RANCHLANDS	545	282	8	52%	52%	545
ROYAL OAK	550	492	10	89%	89%	550
SCENIC ACRES	175	130	8	74%	74%	175
SILVER SPRINGS	309	178	1	58%	58%	309
SIMON FRASER	664	722	6	109%	109%	664
SIR WINSTON CHURCHILL	2,015	2151	6	107%	107%	2,015
TERRACE ROAD	302	117	-	39%	41%	284
THOMAS B RILEY	664	383	-	58%	58%	664
TOM BAINES	714	799	1	112%	112%	714
TUSCANY	612	583	14	95%	95%	612
TWELVE MILE COULEE	918	673	16	73%	73%	918
UNIVERSITY	758	334	-	44%	45%	747
VARSAITY ACRES	580	502	3	87%	87%	580
W O MITCHELL	505	184	8	36%	37%	497
WEST DALHOUSIE	373	350	6	94%	94%	373
AREA I - TOTAL	18,877	15,520	128	82%	83%	18,770
AREA II						
ALEX MUNRO	410	335	-	82%	82%	410
BALMORAL	641	527	-	82%	82%	641
BANFF TRAIL	406	342	-	84%	84%	406
BEDDINGTON HEIGHTS	545	387	8	71%	71%	545
BELFAST	251	212	1	84%	84%	251
BRANTON	764	710	6	93%	93%	764
BRIAR HILL	301	203	-	67%	81%	251
BUCHANAN	304	169	-	56%	63%	267
CAMBRIAN HEIGHTS	383	333	-	87%	104%	320
CAPITOL HILL	302	288	-	95%	95%	302
CAPTAIN NICHOLA GODDARD	918	567	16	62%	62%	910
CATHERINE N GUNN	413	385	-	93%	93%	413

SCHOOL ENROLMENT REPORT - School Capacity and Utilization

SCHOOL	PROV CAP.	WEIGHTED ENROL.	# OF PORT/ RELOCS	% Utiliz. w/o Exempt	% Utiliz. w/ Exempt	w/exempt PROV CAP.
COLLINGWOOD	552	405	-	73%	73%	552
COLONEL IRVINE	903	380	-	42%	43%	876
COLONEL MACLEOD	686	481	4	70%	71%	677
COLONEL SANDERS (Traditional Learning Centre)	301	381	-	127%	127%	301
COVENTRY HILLS	637	497	11	78%	78%	637
CRESCENT HEIGHTS	2,150	1979	-	92%	92%	2,150
DR J K MULLOY	501	415	-	83%	83%	501
G P VANIER	685	225	-	33%	33%	685
HIDDEN VALLEY	383	393	10	103%	103%	383
HIGHWOOD	350	341	-	97%	104%	329
HILLHURST	404	309	-	76%	76%	404
HUNTINGTON HILLS	319	198	-	62%	62%	319
JAMES FOWLER	1,980	1566	-	79%	79%	1,980
JOHN G DIEFENBAKER	1,300	1430	4	110%	110%	1,300
KING GEORGE	728	410	-	56%	59%	696
LANGEVIN	666	633	-	95%	95%	666
LOUISE DEAN	210	205	-	98%	110%	187
MAYLAND HEIGHTS	517	312	-	60%	63%	493
MOUNT VIEW	209	125	-	60%	60%	209
NORTH HAVEN	411	241	-	59%	59%	411
NOSE CREEK	918	518	16	56%	56%	918
PANORAMA HILLS	603	555	10	92%	92%	603
QUEEN ELIZABETH	372	271	-	73%	80%	339
QUEEN ELIZABETH JR/SR	1,405	1173	-	83%	83%	1,405
ROSEDALE	216	264	2	122%	122%	216
ROSEMONT	269	142	-	53%	53%	269
SENATOR PATRICK BURNS	955	629	-	66%	66%	955
SIMONS VALLEY	610	609	12	100%	100%	610
SIR JOHN A MACDONALD	905	743	4	82%	83%	895
SIR JOHN FRANKLIN	640	461	-	72%	72%	640
STANLEY JONES (includes Alice Jamieson Girls' Acade	616	499	-	81%	81%	616
SUNNYSIDE	255	144	-	56%	59%	243
THORNCLIFFE	232	224	-	97%	97%	232
VALLEY CREEK	896	776	12	87%	87%	896
VISTA HEIGHTS	214	172	-	80%	83%	206
WILLIAM ABERHART	1,599	1684	4	105%	105%	1,599
AREA II - TOTAL	30,235	24,248	120	80%	81%	29,878
AREA III						
ABBEYDALE	421	361	6	86%	89%	406
ANNIE FOOTE	473	357	9	75%	75%	473
ANNIE GALE	747	584	8	78%	78%	747
BOB EDWARDS	564	397	-	70%	70%	564
CAPPY SMART	402	249	4	62%	62%	402
CECIL SWANSON	423	362	6	86%	86%	423
CHIEF JUSTICE MILVAIN	492	337	10	68%	68%	492

SCHOOL ENROLMENT REPORT - School Capacity and Utilization

SCHOOL	PROV CAP.	WEIGHTED ENROL.	# OF PORT/ RELOCS	% Utiliz. w/o Exempt	% Utiliz. w/ Exempt	w/exempt PROV CAP.
CHRIS AKKERMAN	414	566	6	137%	137%	414
CLARENCE SANSOM	747	558	8	75%	75%	747
COLONEL J F SCOTT	446	466	8	104%	104%	446
CROSSING PARK	1,029	1090	15	106%	106%	1,029
DOUGLAS HARKNESS	352	280	2	80%	80%	352
DR G M EGBERT	695	345	4	50%	50%	695
DR GORDON HIGGINS	614	434	8	71%	71%	614
ERIN WOODS	479	376	8	78%	78%	479
ERNEST MORROW	964	564	-	59%	59%	964
FALCONRIDGE	528	521	12	99%	99%	528
FOREST LAWN	2,216	1836	-	83%	83%	2,216
G W SKENE	415	481	2	116%	116%	415
GRANT MACEWAN	575	602	12	105%	105%	575
GUY WEADICK	418	270	6	65%	65%	418
IAN BAZALGETTE	634	422	1	67%	67%	634
JACK JAMES	885	797	-	90%	90%	885
JAMES SHORT MEMORIAL	423	346	1	82%	82%	423
KEELER	344	317	-	92%	97%	328
LESTER B PEARSON	1,715	1630	-	95%	95%	1,715
MARLBOROUGH	494	268	2	54%	66%	405
MONTEREY PARK	626	566	17	90%	90%	626
O S GEIGER	483	396	9	82%	82%	483
PATRICK AIRLIE	218	192	-	88%	88%	218
PENBROOKE MEADOWS	376	251	-	67%	67%	376
PINERIDGE	432	276	6	64%	64%	432
RADISSON PARK	400	315	-	79%	79%	400
ROLAND MICHENER	330	229	1	69%	69%	330
RUNDLE	482	340	10	71%	71%	482
SADDLE RIDGE	550	468	10	85%	85%	550
SIR WILFRID LAURIER	593	511	-	86%	86%	593
TARADALE	633	619	10	98%	98%	633
TED HARRISON	918	489	16	53%	53%	918
TERRY FOX	743	688	-	93%	93%	743
VALLEY VIEW	633	390	-	62%	63%	623
WEST DOVER	411	310	-	75%	75%	411
AREA III - TOTAL	25,737	20,856	217	81%	81%	25,607
AREA IV						
A E CROSS	1,066	556	-	52%	55%	1,007
ALEXANDER FERGUSON	227	239	-	105%	105%	227
ALL BOYS @ Sir James Loughheed	227	150	-	66%	66%	227
ALTADORE	301	234	-	78%	78%	301
ALTERNATIVE HIGH	170	270	-	159%	159%	170
BANTING AND BEST	304	289	2	95%	95%	304
BATTALION PARK	634	665	13	105%	105%	634
BISHOP PINKHAM	797	520	-	65%	65%	797

SCHOOL ENROLMENT REPORT - School Capacity and Utilization

SCHOOL	PROV CAP.	WEIGHTED ENROL.	# OF PORT/ RELOCS	% Utiliz. w/o Exempt	% Utiliz. w/ Exempt	w/exempt PROV CAP.
CENTRAL MEMORIAL	1,795	1645	-	92%	92%	1,795
COLONEL WALKER (includes Piitoayis Family School)	783	222	1	28%	28%	783
CONNAUGHT	593	260	-	44%	44%	593
EARL GREY	274	178	-	65%	67%	264
ELBOW PARK	248	206	2	83%	83%	248
ELBOYA	442	517	-	117%	119%	434
ERNEST MANNING	1,800	1509	-	84%	85%	1,778
GLAMORGAN	654	551	-	84%	86%	640
GLENBROOK	500	280	-	56%	58%	482
GLENDALE	305	218	-	71%	73%	297
JENNIE ELLIOTT	650	476	-	73%	75%	638
KILLARNEY	325	196	-	60%	67%	294
MOUNT ROYAL	438	263	-	60%	60%	438
OLYMPIC HEIGHTS	638	721	14	113%	113%	638
RAMSAY	302	95	-	31%	38%	247
RICHMOND	304	160	-	53%	58%	276
RIDEAU PARK	442	384	-	87%	87%	442
RIVERBEND	548	317	6	58%	58%	548
ROSSCARROCK	394	152	-	39%	42%	363
SHERWOOD	993	480	-	48%	48%	993
SUNALTA	599	343	-	57%	60%	569
VINCENT MASSEY	930	704	-	76%	76%	930
W H CUSHING WORKPLACE	125	84	-	67%	75%	112
WEST SPRINGS	550	407	10	74%	74%	550
WESTERN CANADA	2,180	2105	-	97%	97%	2,180
WESTGATE	674	665	-	99%	99%	674
WILDWOOD	551	510	-	93%	93%	551
WILLIAM REID	224	215	2	96%	96%	224
AREA IV - TOTAL	21,987	16,786	50	76%	78%	21,648
AREA V						
ACADIA	554	380	-	69%	69%	554
ANDREW SIBBALD	410	252	-	61%	61%	410
BRAESIDE	543	244	-	45%	45%	543
BRIDLEWOOD	600	510	12	85%	85%	597
CANYON MEADOWS	479	489	-	102%	102%	479
CEDARBRAE	314	225	-	72%	72%	314
CENTENNIAL	1,807	1903	-	105%	105%	1,807
CHAPARRAL	496	399	8	80%	80%	496
CHINOOK PARK	630	475	-	75%	75%	630
CRANSTON	550	425	10	77%	77%	550
DAVID THOMPSON	937	635	-	68%	68%	937
DEER RUN	453	359	6	79%	79%	453
DOUGLASDALE	525	345	11	66%	66%	525
DR E P SCARLETT	1,760	1736	-	99%	99%	1,760
ETHEL M JOHNSON	446	427	-	96%	96%	446

SCHOOL ENROLMENT REPORT - School Capacity and Utilization

SCHOOL	PROV CAP.	WEIGHTED ENROL.	# OF PORT/ RELOCS	% Utiliz. w/o Exempt	% Utiliz. w/ Exempt	w/exempt PROV CAP.
EVERGREEN	550	404	10	73%	73%	550
FAIRVIEW	1,140	744	-	65%	65%	1,140
FISH CREEK	614	608	-	99%	99%	614
HAROLD PANABAKER	595	402	4	68%	68%	595
HAULTAIN MEMORIAL	332	219	-	66%	66%	332
HAYSBORO	320	165	-	52%	54%	307
HENRY WISE WOOD	1,946	1441	-	74%	74%	1,946
JANET JOHNSTONE	473	431	8	91%	91%	473
JOHN WARE	516	439	1	85%	85%	516
JUNO BEACH @ Dr. Norman Bethune	331	166	-	50%	50%	331
LAKE BONAVISTA	309	296	-	96%	96%	309
LE ROI DANIELS	372	440	-	118%	118%	372
LORD BEAVERBROOK	2,415	1990	-	82%	82%	2,415
LOUIS RIEL	936	499	-	53%	53%	936
MAPLE RIDGE	400	257	-	64%	64%	400
MCKENZIE LAKE	608	470	2	77%	77%	608
MCKENZIE TOWNE	641	486	6	76%	76%	641
MIDNAPORE	506	294	12	58%	58%	506
MIDSUN	843	817	-	97%	97%	843
MOUNTAIN PARK	937	949	16	101%	101%	937
NELLIE McCLUNG	452	445	-	98%	98%	452
NICKLE	779	758	3	97%	97%	779
PRINCE OF WALES	384	352	4	92%	92%	384
R T ALDERMAN	843	436	1	52%	52%	843
ROBERT WARREN	467	303	4	65%	65%	467
SAM LIVINGSTON	528	424	7	80%	80%	528
SAMUEL W. SHAW	861	745	12	87%	87%	861
SOMERSET	395	285	4	72%	72%	395
SUNDANCE	473	458	8	97%	97%	473
WILLOW PARK	766	695	-	91%	91%	766
WILMA HANSEN	747	449	8	60%	60%	747
WOODBINE	455	341	7	75%	77%	445
WOODLANDS	409	298	4	73%	73%	409
WOODMAN	1,018	624	-	61%	61%	1,018
AREA V - TOTAL	33,865	26,934	168	80%	80%	33,839
TOTALS	130,701	104,344	683	80%	80%	129,742

School Enrolment Report

Surplus space available for lease is interpreted to mean classrooms in excess of a school's needs. The table below summarizes the number of potential excess classrooms by area. Excess classrooms were defined as follows:

- All schools with a utilization rate of 85% or more, based on rated room capacity, were considered to be full and have no excess classrooms.
- In the remaining schools, classrooms between actual utilization and 85% utilization were considered to be potential excess classrooms.

Area	Number of Schools with potential excess classrooms	Potential Excess Classrooms
Area I	16	65
Area II	21	65
Area III	23	83
Area IV	20	63
Area V	29	101
CBE Total	109	377

The above table does not include space in closed schools, as these buildings are in use or approved for disposition.

2011-2012 Lease of Space by Area
(includes Full-Time and Part-Time Leases)

Area	School	Tenant	Square Metres
I	Bowcroft School	Families Matter Society of Calgary	170.50
I	Captain John Palliser School	Pre-Kindergarten Educational Services	161.40
I	Captain John Palliser School	Captain John Palliser Out-of-School Care	74.30
I	Dr. E.W. Coffin School	Millennium Kidz N Kare Ltd.	129.40
I	Hawkwood School	Ranchlands Children Come First Association **NEW**	148.00
I	Marion Carson School	Varsity Community Association Before and After School Childcare	81.40
I	Terrace Road School	Summit Kids	71.90
I	Terrace Road School	University Heights Nursery School Association	72.60
I	University School	Summit Kids	107.10
I	University School	Calgary Science Network	80.50
I	W.O. Mitchell School	Summit Kids	134.80
I	West Dalhousie School	YMCA Calgary	447.80
I	West Dalhousie School	Dalhousie Community Association	223.90
II	Banff Trail School	Ranchlands Children Come First Association	154.70
II	Belfast School	Belfast Student Care	134.40
II	Briar Hill School	Hounsfield Heights-Briar Hill Community Kindergarten	81.20
II	Briar Hill School	Briar Hill Parent-Child Co-op Playschool	81.40
II	Briar Hill School	Society of Briar Hill Children's Programs	294.80
II	Buchanan School	Ranchlands Children Come First Association	77.90
II	Cambrian Heights School	Renfrew Educational Services	172.00
II	Cambrian Heights School	Ranchlands Children Come First Association	58.90
II	Cambrian Heights School	Alberta Health Services	373.00
II	Capitol Hill School	Adventurers School Age Care Ltd.	90.00
II	Captain Nichola Goddard School	Thornhill Child Care Society **NEW**	76.00
II	Colonel Sanders School	O/a Northmount Student Care	131.00
II	Coventry Hills School	YMCA Calgary	438.40
II	Highwood School	Ranchlands Children Come First Association	242.30
II	Huntington Hills School	Huntington Hills Community Association	56.10
II	King George School	Pleasant Heights After School Care Association	258.00
II	Louise Dean School	Catholic Family Service of Calgary	392.40
II	Mayland Heights School	Millie's Child Environments Limited	109.30
II	Mayland Heights School	Calgary Board of Education Retired Employees Association	82.50
II	Mount View School	Churchill Park Family Care Society	89.50
II	North Haven School	Summit Kids	161.40
II	Panorama Hills School	Pleasant Heights After School Care Association	88.00
II	Queen Elizabeth School	Adventurers School Age Care Ltd.	288.00
II	Rosemont School	Rosemont Community Childcare	167.20
II	Sir John A. MacDonald School	The Chinese Academy Foundation **NEW**	80.95
II	Sunnyside School	Sunnyside Out-of-School Care	108.70
II	Sunnyside School	Pre-Kindergarten Educational Services	106.80
II	Valley Creek School	YMCA Calgary	305.60
II	Vista Heights School	Pre-Kindergarten Educational Services	75.30
III	Abbeydale School	Ben Calf Robe Society	128.50

2011-2012 Lease of Space by Area
(includes Full-Time and Part-Time Leases)

III	Keeler School	Families Matter Society of Calgary	141.80
III	Taradale School	Taradale Student Care ** NEW**	201.00
III	Valley View School	Metis Calgary Family Services	80.00
IV	Alexander Ferguson School	Alexander Ferguson Elementary School Society	66.70
IV	Altadore School	Peter Pan Daycare Inc.	110.90
IV	Battalion Park School	Kidzinc School Care Society of Alberta	201.00
IV	Connaught School	Churchill Park Family Care Society	68.30
IV	Dr. Oakley School	The CanLearn Society for Persons with Learning Difficulties	998.30
IV	Earl Grey School	Thumbelina Nursery School Society	86.20
IV	Earl Grey School	Earl Grey Out of School Care	81.00
IV	Education Centre Building	Education Matters	98.90
IV	Education Centre Building	REACH Services	584.50
IV	Elboya School	Pre-Kindergarten Educational Services	71.40
IV	Glamorgan School	Maple Roots Inc.	119.00
IV	Glenbrook School	Glenbrook Community Preschool	151.20
IV	Glenbrook School	Calgary Child's Play Inc.	0.00
IV	Glendale School	Quality Care Inc.	70.80
IV	Jennie Elliott School	Jennie Elliott Student Care	91.90
IV	Killarney School	Montessori Casa (Montessori Preschool)	158.20
IV	Killarney School	Kidzinc School Care Society of Alberta	95.70
IV	Ramsay School	Janus Academy Society	463.90
IV	Richmond School	Richmond Child Care Association	247.40
IV	Riverbend School	Families Matters Society of Calgary **NEW**	144.74
IV	Rosscarrock School	Creative Discoveries Nursery School	103.00
IV	Rosscarrock School	Kidzinc School Care Society of Alberta	88.30
IV	Sunalta School	Scarboro Community Preschool	120.10
IV	Sunalta School	Sunalta Student Care	105.20
IV	Viscount Bennett Centre	Alberta Computers for Schools	200.00
IV	W.H. Cushing Workplace School	Society of Briar Hill Children's Programs	81.80
IV	Wildwood School	Kidzinc School Care Society of Alberta	58.90
V	Acadia School	Adventures Child Care **NEW**	119.00
V	Andrew Sibbald School	The Adventures	119.00
V	Chaparral School	Juvenescence Child Development Centre Ltd.	201.00
V	Chinook Park School	YMCA Calgary	131.50
V	Douglasdale School	A Step Ahead - Child Development Services	99.70
V	Ethel M. Johnson	Adventures Child Care **NEW**	178.50
V	Haysboro School	YMCA Calgary	57.40
V	Janet Johnstone School	Creations Child Care	149.00
V	Kingsland School	Boys and Girls Clubs of Calgary	80.00
V	Kingsland School	G.R.I.T. Calgary Society	92.90
V	Lake Bonavista School	The Adventures	76.80
V	Lake Bonavista School	Montessori Casa (Montessori Preschool)	83.70
V	Maple Ridge School	Club Ed.	89.10
V	Maple Ridge School	Society for Treatment of Autism **NEW**	89.10

2011-2012 Lease of Space by Area
(includes Full-Time and Part-Time Leases)

V	McKenzie Towne School	The Adventures	120.00
V	Midnapore School	Mid-Sun Child Care	80.50
V	Nellie McClung School	YMCA Calgary	77.30
V	Sam Livingston School	The Adventures	118.90
V	Sundance School	Children Can Succeed Inc.	103.30
V	Woodbine School	Pre-Kindergarten Educational Services	80.30
V	Woodlands School	Woodlands Out of School Care	85.30
**	New lease in the school	Total Square Metres Lease:	Area I 2,241.80
			Area II 4,775.75
			Area III 551.30
			Area IV 4,667.34
			Area V 2,232.30
		GRAND TOTAL	15,074.54

2012/2013 Lease of Surplus School Facilities

AREA	SCHOOL	TENANT	SQUARE METERS
I	Parkdale School	Westmount Charter School	4,232.00
I	Montgomery School	Foundations for the Future Charter Academy	6,441.82
I	Sir William Van Horne School	Westmount Charter School	9,670.00
II	Greenview School	Foundations for the Future Charter Academy	4,669.40
III	Mountain View School	Almadina School Society	3,846.00
IV	Ogden School	Almadina School Society	4,887.80
IV	Bel-Aire School	Calgary Girls School Society	1,252.00
IV	Clem Gardner School	Calgary Science School Society	7,107.00
IV	Glenmeadows School	Calgary Arts Academy Society	2,874.90
IV	Knob Hill School	Calgary Arts Academy Society	2,270.60
IV	Lakeview School	Calgary Girls School Society	3,594.00
IV	Spruce Cliff School	Quest Children's Society	2,387.70
V	Alice M. Curtis School	Foundations for the Future Charter Academy	3,441.50
V	Andrew Davison School	Foundations for the Future Charter Academy	4,309.00
V	Southwood School	Foundations for the Future Charter Academy	4,192.00

Total Square Meters Leased:	Area I:	20,343.82
	Area II	4,669.40
	Area III	8,733.80
	Area IV	19,486.20
	Area V	<u>11,942.50</u>
	GRAND TOTAL	65,175.72

Prepared by Leasing & Property Development Services