

DATE: May 20, 2014

TO: Board of Trustees

FROM: Trustee Sarah Hoffman, Chair, ASBA Issues and Resolutions Committee
Trustee Michael Janz, ASBA Issues and Resolutions Committee
Trustee Cheryl Johner, ASBA Issues and Resolutions Committee

SUBJECT: Alberta School Boards Association (ASBA) Proposed 2014-2015 Budget

ORIGINATOR: Dr. Sandra Stoddard, Executive Director, Governance and Strategic Support Services

REFERENCE: [Alberta School Boards Association Budget and Bylaws Bulletin 2014](#)

ISSUE

As members of the Alberta School Boards Association (ASBA), the Board must determine its position on the ASBA's proposed 2014-2015 budget. The Board is to provide their position and vote at the ASBA Spring General Meeting (SGM) on June 2, 2014 in Red Deer.

RECOMMENDATION

That the Board support the ASBA's proposed budget for 2014-2015 as outlined in Attachment I.

BACKGROUND

On April 22 and May 6, 2014 the Issues and Resolutions Committee met to review the ASBA's Budget and Bylaws Bulletin and prepare a recommendation for the Board. The Issues and Resolution Committee met with administrative staff to examine the budget and identify areas of potential concern.

CONSIDERATIONS & ANALYSIS

The Issues and Resolutions Committee and the Administration concluded that, overall, the ASBA's proposed budget is reasonable. The 2014-2015 budget is \$446,187.00 (7.9%) higher than last year. This is mainly due to the addition of two new lawyers – bringing the ASBA legal department to seven lawyers. Expenses were thoroughly reviewed by the Committee and it was noted that, where possible, the budget items have been held to 2013-2014 levels or reduced. This is a deficit budget, with \$105,467 being transferred from the building reserve to balance.

Noteworthy budget items:

Salaries: A 1.5% salary increase for staff is included in the proposed 2014-2015 budget. The market rate salary increase for 2014-2015 is 3.0-3.4% in the not-for-profit sector. A salary grid system is not used at ASBA so there are no increases to salaries for moving up through a grid. In addition, due to the fact that salaries were frozen for staff for the 2013-2014 period, the Committee feels a 1.5% is reasonable. Furthermore, at the Executive Director's request, his salary continues to be frozen for the 2014-2015 period. There will also be no proposed increase

to the honorarium rates for the position of Vice-President (currently \$10,350) and President (currently \$20,700).

Membership Fees: There is a proposed 0% increase in membership fee revenue. Membership fees have not been increased since 2012-2013 except for fees due to student enrolment changes. Edmonton Public Schools projected membership fees for the 2014-2015 school year is \$206,860. In addition, to help pay for higher event costs, member registration fees for the Fall and Spring conferences will go up \$50 and \$25 per person, respectively.

Contracted Services: The ASBA's proposed budget reflects that contracted service expenses, in membership services, is proposed to increase by \$90,551. This increase is to pay for the work required to complete the Transformation of Governance grant. Contracted service expenses incurred in the provision of educational and labour services or to complete grant deliverables are covered by fee-for-service revenue or grant revenue.

Annual Lease Rate: The ASBA proposed budget will include a \$2/sq. ft. increase in lease rates. The annual lease rate is \$20/sq. ft. for the period September 1, 2014 to April 15, 2015 and \$22/sq. ft. from April 16, 2015 to August 31, 2015. The Committee looked into whether the ASBA would be open to looking at a location that might have a reduced lease rate per square foot but was advised that they are locked into a lease agreement until April 14, 2020.

Travel, Meals and Accommodation: The ASBA proposed budget reflects a decrease of \$3,462 (6%) in the 2014-2015 budget. The mileage rate in 2014-2015 will remain at .53¢/km. For accommodation it is expected that staff and contractors book the best available rate for single occupancy in a standard room. Meals are reimbursed, without receipts at \$10.00/meal or with receipts. Alcoholic beverages are not reimbursed.

NEXT STEPS

Subject to the Board's approval of the recommendation, the Board's voting position will be shared at the Spring General Meeting on June 2, 2014.

ATTACHMENTS & APPENDICES

ATTACHMENT I Alberta School Boards Association Budget and Bylaws Bulletin 2014

Ss:ss

Budget and Bylaws Bulletin 2014

Please bring this bulletin with you to the business session of the Spring General Meeting on June 2, 2014 at the Sheraton Hotel, Red Deer, Alberta. Please review the Rules of Procedure before the meeting.

For more information contact:

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Rules of Procedure

In order to expedite the resolutions process at general meetings, it is necessary to approve certain rules of procedure. Some of these may be specific parliamentary procedures, as in Robert's Rules of Order, while others are less formal and reside with each individual in the interests of courtesy, cooperation, and respect for all concerned as well as for the business at hand.

Procedural Steps

1. The proposed motion shall be read by the chair who will immediately ask for a mover and a seconder.
2. As soon as the proposed motion has been moved and seconded, the chair shall call upon the mover to speak to the motion. The mover shall have three minutes to speak.
3. The chair shall ask if any delegate wishes to speak against the proposed motion. If no delegate so wishes, the question will be immediately called.
4. If there is evidence of opposition, debate shall subsequently continue until the question is called in the usual manner. The mover will have the right to be the final speaker in the debate and shall have three minutes to close.
5. A delegate wishing to speak to a motion shall first obtain recognition by the chair and clearly announce his/her name and school jurisdiction represented.

6. A delegate wishing to speak to a motion shall limit remarks to a maximum of two minutes.
7. Any delegate speaking to a motion shall be allowed to speak as often as the chair, in his or her discretion, will permit.
8. Guests shall be permitted to speak at the discretion of the general meeting delegates, but not be permitted to move or second a motion, or vote.

Amendments

9. A delegate may, at any time during the debate on a motion, move an amendment to the motion, providing it is relevant to, and deals with, the same subject matter as the original motion. A motion to amend must be seconded. The mover shall have three minutes to introduce the amendment.
10. An amendment of a substantive nature to a motion shall be submitted in writing on a specific form requiring the number of the resolution it is proposed to amend, the amendment, the motion as it will read when amended, the proposer's and seconder's name, and their respective school jurisdictions.
11. Amendments of a minor editorial nature may be handled by the process of general consent outlined in Robert's Rules of Order.

Voting

12. Voting shall be conducted according to the Alberta School Boards Association Bylaws. For ease of reference, Bylaw 12.3 is set out as follows:

12.3.1 The Chair of each Full Member Board has the power to cast the vote to which each Full Member is entitled, unless another Trustee for that Board is designated, in writing, to the Executive Director, prior to the General Meeting, or in an emergency situation, by the Full Member Board at the General Meeting.

12.3.2 Unless otherwise required by these Bylaws or the approved rules of procedure governing disposal of resolutions, all Substantive Motions will be determined under the double majority voting method, as follows:

12.3.2.1 Sixty percent or more of Full Member Boards who are in attendance, who cast a vote, and who vote in the affirmative, based upon one vote per Full Member Board; and

12.3.2.2 Full Member Boards who are in attendance, who cast a vote, and who vote in the affirmative, represent 60 percent or more of the Students registered for the most recently reported period with Full Member Boards who voted in the affirmative.

12.3.3 For the purposes of Section 12.3.2.2, the percentage of Students enrolled in a Full Member Board shall be determined by:

12.3.3.1 Utilizing the total student enrollment figures for the most recent reporting period, as published by Alberta Education; and

12.3.3.2 Dividing the number of students enrolled in each Full Member Board by the total number of students enrolled in all Full Member Boards in attendance, who cast a vote,

resulting in a percentage (rounded to the nearest 0.1 percent).

- 12.3.4 Results of the voting on Substantive Motions shall indicate how each Board cast its ballot.
- 12.3.5 Parliamentary motions and amendments to motions will be determined on the basis of one vote per Full Member Board and by a majority of the votes cast, unless otherwise required by Robert's Rules of Order or the approved rules of procedure governing disposal of resolutions.
- 12.4 A balloting committee shall be appointed at the opening of every General Meeting. It is the duty of the balloting committee to conduct the ballot voting.

Budget

- 13. With respect to the budget, the following excerpt from the Alberta School Boards Association Bylaw 13.3 shall apply:
 - 13.3 Notwithstanding any provisions to the contrary in these Bylaws, or in the approved rules of procedure governing disposal of resolutions, the budget shall be open to amendment until adopted.

Elections

- 14. With respect to the election of the president and vice-president, the following excerpts from Bylaw 5.3 shall apply:
 - 5.3.1 Election of the President and the Vice-President shall take place at a General Meeting of the Association, normally at the Fall General Meeting immediately following a General Election, and two years following (i.e. November of odd-numbered years).
 - 5.3.2 Nominations shall be made from the floor and shall require a seconder.
 - 5.3.3 Voting shall be by secret ballot on the basis of one vote per Full Member Board in attendance.
 - 5.3.4 The candidate receiving the greatest number of votes will be the successful candidate. Announcement of results shall be limited to identifying the successful candidate.
 - 5.3.5 The President and Vice-President shall take office at the conclusion of the General Meeting at which they are elected.
 - 5.3.6 Notwithstanding Bylaw 5.1.2, in the year of a General Election, if the President does not run for the office of trustee or is defeated in the General Election, the President may

complete his/her term of office through to the election of the new President at the General Meeting.

Bylaw Amendments

15. With respect to amendment of the Bylaws, the following excerpts from Bylaw 14 shall apply:
 - 14.1 Amendments to these Bylaws shall be made at a General Meeting, normally at the Spring General Meeting unless otherwise permitted by the Board of Directors.
 - 14.2 An amendment to these Bylaws shall take effect on the day following the conclusion of the Spring General Meeting at which such amendment is made, unless an effective date other than the close of the Spring General Meeting is specified in the resolution.
 - 14.3 At least sixty days Written Notice of any Bylaw amendment shall be provided to each Full Member.

Extraordinary and Emergent Resolutions

16. Adoption of extraordinary or emergent resolutions shall be governed by the following excerpts from the ASBA Governance Handbook, Board of Directors' Governance Policy 10 – Association Policy Development Process:

- 10.3 Extraordinary Policy Positions

A position shall be accepted for consideration as an Extraordinary Policy Position if:

 - 3.1 The position arises out of the business of the General Meeting,
 - 3.2 Consideration of the position is supported by a two-thirds majority of voting Full member Boards, and
 - 3.3 The mover makes available the wording of the position to all delegates.

- 10.4 Emergent Policy Positions
 - 4.1 Emergent positions submitted by the membership for consideration at a General Meeting shall be submitted to a committee of the Board of Directors by 4:00 p.m. on the twenty-eighth (28) day prior to the first business day of a General Meeting.

A committee of the Board of Directors shall assess each emergent position to determine its compliance with the principles for Association policy. A Committee of the Board of Directors shall:

 - 4.1.1 Reject positions that address issues which have arisen prior to the deadline for

submission of positions; and

4.1.2 Cause to be announced, immediately after the emergent position has been placed on the floor of the General Meeting, rationale for and decisions reached regarding compliance of the proposed emergent resolution with the principles for Association policy.

4.2 Emergent positions arising after the deadline for submission of emergent issues will be addressed by the Policy Development Advisory Committee with a recommendation to the Executive Committee for disposition.

4.3 If the criteria defining an emergent position is not met, the matter may still be considered as an emergent position by the assembly if:

4.3.1 Consideration of the position is supported by a two-thirds majority of voting Full member Boards, and

4.3.2 The mover makes available the wording of the policy position to all delegates.

Disposition of Outstanding Policy Positions

17. Disposition of outstanding policy positions shall be as outlined in Board of Directors' Governance Policy 10 – Association Policy Development Process, section 5:

10.5 Positions not dealt with by the scheduled time of adjournment on the last day of the General Meeting shall be referred automatically to the Board of Directors for such action as the Board is at liberty to take in accordance with Bylaw 8.2.7. However, these outstanding issues must be included on the agenda of the next general meeting.

Other Motion Proceedings

17. Other motion proceedings will be governed by Robert's Rules of Order and the Alberta School Boards Association Bylaws and Governance Policies.

Draft Minutes from FGM 2013

FALL GENERAL MEETING

Monday, November 18, 2013
Westin Hotel, Edmonton

MINUTES

- ATTENDANCE:** As per registration list.
- CALL TO ORDER:** President Jacquie Hansen called the meeting to order at 9:00 a.m.
- PIN CEREMONY:** Special pins were provided to all trustees elected for the 2013 – 2017 term.
- PRESIDENT'S ADDRESS:** ASBA President Jacquie Hansen provided opening remarks to the assembly.
- CHAIR:** President J. Hansen assumed the Chair's position for the business meeting and explained the use of voting devices.

PROCEDURAL MOTIONS

(Note: Procedural motions require a simple majority.)

Appointment of Parliamentarian:

- MOTION #1** J. Lemke (Black Gold RD #18)
P. Grad (Medicine Hat CSRD #20)

That Kevin Feehan be appointed Parliamentarian.

CARRIED (94%)

Approval of Rules of Procedure:

- MOTION #2** S. Anderson (Peace Wapiti S. Div. #76)
P. King (Calgary Board of Education)

That the Rules of Procedure be adopted.

CARRIED (100%)

Approval of Executive Elections Process:

- MOTION #3** K. Webster (Pembina Hills RD #7)
J. Lemke (Black Gold RD #18)

That the election process for President and Vice-President be approved as presented.

CARRIED (100%)

Appointment of Balloting Committee:

MOTION #4 S. Hoffman (Edmonton Public)
D. Engel (Edmonton Catholic)

That, according to Bylaw No. 9, Section 12, the Balloting Committee shall be chaired by Heather Rogers.

CARRIED (100%)

Acceptance of Emergent Issues:

J. Hansen announced that the Policy Development Advisory Committee (PDAC) had received one emergent resolution prior to the submission deadline. This was:

8EM/FGM13 Provincial Bargaining with the ATA

The PDAC determined that the emergent issue had not met the criteria to be considered by the assembly. The assembly was provided the opportunity to overturn the PDAC decision with a 2/3 majority vote to consider 8EM/FGM13 as per the Rules of Procedure.

MOTION #5 L. Misselbrook (Black Gold RD #18)
Parkland S. Div. #70

That emergent issue 8EM/FGM13 be accepted for consideration.

CARRIED (78%)

Medicine Hat SD #76 brought forward an emergent proposal to amend Bylaw #13 regarding membership fee calculation, but withdrew it before it went before the assembly. T. Riley asked that it be provided as information.

Adoption of Order Paper:

MOTION #6 H. Clease (Rocky View S. Div. #41)
S. Hoffman (Edmonton Public)

That the Order Paper, as presented, be adopted.

CARRIED (98%)

Approval of 2013 Spring General Meeting Minutes:

MOTION #7 J. Lemke (Black Gold RD #18)
H. Clease (Rocky View S. Div. #41)

That the minutes of the 2013 ASBA Spring General Meeting be approved as circulated.

CARRIED (100%)

BUSINESS ARISING *(from 2013 Spring General Meeting)*

There was no business arising from the 2013 Spring General Meeting.

D. Macaulay assumed the Chair.

PROPOSED POLICY POSITIONS

(Note: These require a double majority of 60% - i.e., at least 60% of school boards that vote that represent at least 60% of students represented by the voting boards. Any amendments to the proposed policies require a simple majority.)

1P/FGM13: Automated External Defibrillators (AEDs)

MOTION #8 R. Wohlgemuth (Grande Prairie Catholic)
Peace River S. Div. #10

Provision of training for use and placement of Automated External Defibrillators (AEDs) in public buildings, including schools and administration buildings contribute to creating safer school communities.

AMENDMENT: S. Hoffman (Edmonton Public)
Calgary Board of Education

That the following be added at the beginning of 1P/FGM13:

“That ASBA advocate on behalf of boards for funding and”.

CARRIED (83%)

FRIENDLY AMENDMENT:

That the words “*in order to*” be inserted between the words “*buildings*” and “*contribute*”.

VOTE ON MOTION #8 AS AMENDED:

That ASBA advocate on behalf of boards for funding and provision of training for use and placement of Automated External Defibrillators (AEDs) in public buildings, including schools and administration buildings in order to contribute to creating safer school communities.

CARRIED

(% of School Boards: 95%

% of Students: 90.12%)

2P/FGM13 Land for School Sites

MOTION #9 D. Caron (Greater St. Albert Catholic)
St. Albert Public Schools

School Boards must have access to adequate school sites to build the schools of the future. Such access should be ensured through relevant legislation.

FRIENDLY AMENDMENT:

That a new sentence be inserted between the current first and second sentences to read:

“Adequacy should address, as a minimum, size, servicing and landscaping requirements.

VOTE ON MOTION #9 AS AMENDED:

School Boards must have access to adequate school sites to build the schools of the future. Adequacy should address, as a minimum, size, servicing and landscaping requirements. Such access should be ensured through relevant legislation.

CARRIED

(% of School Boards: 100%

% of Students: 100%)

3P/FGM13 Stable Revenue Sources to Fund K-12 Education System

MOTION #10 S. Hoffman (Edmonton Public)
Edmonton Catholic

The provincial government should establish stable revenue streams to fund K-12 education as the alternative to fluctuating, non-renewable resource revenue.

CARRIED

(% of School Boards: 86%

% of Students: 91.28%)

Cathie Williams assumed the Chair.

4P/FGM13 Advocacy Plans

This resolution was withdrawn by Edmonton Public, the sponsoring board, with the assembly’s unanimous consent.

5A/FGM13 Accommodations for Students Writing Provincial Exams

MOTION #11 S. Hoffman (Edmonton Public)
Calgary Catholic

That current ASBA policy on accommodations for students writing provincial exams be amended as follows (*amendments underlined*):

The Alberta School Boards Association supports the use of authorized assistive technology, including approved text to speech software programs and assistance of a reader and/or CD version and/or scribe, as accommodation for students, including English Language Learners, when they write achievement tests and diploma exams to ensure fair and equitable access to educational opportunities.

AMENDMENT: M. Martin (Calgary Catholic)
Edmonton Public

That the phrase “*and all diverse learners*” be inserted after “*English Language Learners*” and before “*when they write ...*”.

DEFEATED (43%)

FRIENDLY AMENDMENT (accepted by the mover and the assembly):

That the word “*achievement*” be replaced by “*provincial assessment*”.

VOTE ON MOTION #11 AS AMENDED:

That current ASBA policy on accommodations for students writing provincial exams be amended as follows:

The Alberta School Boards Association supports the use of authorized assistive technology, including approved text to speech software programs and assistance of a reader and/or CD version and/or scribe, as accommodation for students, including English Language Learners, when they write provincial assessment tests and diploma exams to ensure fair and equitable access to educational opportunities.

MOTION TO REFER 5A/FGM13:

Calgary Public
Rocky View S. Div. #41

That proposed policy 5A/FGM13 be referred to ASBA Executive for study and report back at Spring General Meeting 2014.

DEFEATED (35%)

PROPOSED AMENDMENT TO MOTION #11 AS AMENDED:

T. Henkel (High Prairie S. Div. #48) suggested that the word “*all*” be inserted before “*students*” and that the phrase “*including English Language Learners*” be deleted.

The Chair ruled this out of order and advised that if the main motion failed, the assembly could bring forward a substitute motion.

VOTE ON MOTION #11 AS AMENDED:

The Alberta School Boards Association supports the use of authorized assistive technology, including approved text to speech software programs and assistance of a reader and/or CD version and/or scribe, as accommodation for students, including English Language Learners, when they write provincial assessment tests and diploma exams to ensure fair and equitable access to educational opportunities.

CARRIED

(% of School Boards: 84%

% of Students: 88.87%)

NOMINATIONS FOR PRESIDENT AND VICE-PRESIDENT

At 11:00 a.m., D. Anderson, Executive Director, assumed the position of Chair and outlined the nomination and voting procedures for the election of President and Vice-President prior to calling for nominations for the position of ASBA President.

1st Call:

J. Lemke (Black Gold RD #18) moved and S. Anderson (Peace Wapiti S. Div. #76) seconded the nomination of Helen Clease (Rocky View S. Div. #41). Ms. Clease accepted the nomination.

2nd Call:

J. Thompson (Ft. McMurray Public Schools) moved and Peace River S. Div. #10 seconded the nomination of Ralph Wohlgemuth (Grande Prairie Catholic). Mr. Wohlgemuth accepted the nomination.

3rd Call:

J. Boisvert (Elk Island Catholic) moved and L. Ferguson (Calgary Board of Education) seconded the nomination of Cathie Williams (Calgary Catholic). Ms. Williams accepted the nomination.

MOTION #12 B. Johnson (Wetaskiwin RD #11)
M. Draper (Edmonton Public)

That nominations for ASBA President cease.

CARRIED

Following Presidential nominators' and candidates' remarks, D. Anderson called for nominations for the position of ASBA Vice-President.

1st Call:

K. Webster (Pembina Hills RD #7) moved and H. Starosielski (St. Paul Education RD #1) seconded the nomination of Debbie Engel (Edmonton Catholic). Ms. Engel accepted the nomination.

B. Johnson (Wetaskiwin RD #11) moved and T. Bratland (Wolf Creek S. Div. #72) seconded the nomination of Deanne Specht (Wetaskiwin RD #11). Ms. Specht accepted the nomination.

J. Dvornek (High Prairie S. Div. #48) moved and L. Tucker (Golden Hills S. Div. #75) seconded the nomination of Michael Janz (Edmonton Public). Mr. Janz accepted the nomination.

2nd Call:

No nominations were made.

D. Anderson advised that the third call for vice-presidential nominations, open only to unsuccessful presidential candidates, would be made the following morning, Tuesday, November 19, 2013 following the election of the president.

3rd Call:

J. Boisvert (Elk Island Catholic) moved and L. Ferguson (Calgary Board of Education) seconded the nomination of Cathie Williams (Calgary Catholic). Ms. Williams accepted the nomination.

Election Results:

President: Helen Clease (Rocky View S. Div. #41)
Vice-President: Michael Janz (Edmonton Public)

MOTION #13 That the election ballots be destroyed.

CARRIED

Cathie Williams assumed the Chair.

6P/FGM13 Joint Statement on Physical Punishment of Children and Youth

MOTION #14 D. Macaulay (Red Deer Public)
Wild Rose S. Div. #66

The Alberta School Boards Association endorses the recommendations contained in the *Joint Statement on Physical Punishment of Children and Youth*.

DEFEATED

(% of School Boards: 49%
% of Students: 71.29%)

MOTION #15 D. Caron (Greater St. Albert Catholic)
Red Deer Public Schools

That an extraordinary business arising motion be added to the Order Paper regarding the prevention of violence against children.

CARRIED (94%)

(See 9BA/FGM13 – Prevention of Violence Against Children)

J. Hansen assumed the Chair.

7P/FGM13 Public Funding of Private Schools

MOTION #16 Prairie Land RD #25
Clearview S. Div. #71

In order to build a viable, sustainable, public education system, public funding currently provided to private schools , excepting designated special education private schools, should be reallocated to public education.

CARRIED

(% of School Boards: 71%
% of Students: 78.77%)

EMERGENT ISSUES

8EM/FGM13 Provincial Bargaining with the ATA

MOTION #17 L. Misselbrook (Black Gold RD #18)
Edmonton Public

That the Alberta School Boards Association (ASBA) immediately strike a Working Group to consult with member boards, through the local Zones, to examine the issue of authorizing the ASBA as an official Bargaining Agent for the purpose of provincial negotiations with the Alberta Teachers' Association (ATA) and to prepare a formal proposal for presentation and vote at the Spring General Meeting.

FRIENDLY AMENDMENT: (accepted by the mover and the assembly):

That the phrase "*the issue of authorizing the ASBA as an official Bargaining Agent*" be replaced with the words "*a model*".

VOTE ON MOTION #17 AS AMENDED:

That the Alberta School Boards Association (ASBA) immediately strike a Working Group to consult with member boards, through the local Zones, to examine a model for the purpose of provincial negotiations with the Alberta Teachers' Association (ATA) and to prepare a formal proposal for presentation and vote at the Spring General Meeting.

CARRIED

(% of School Boards: 95%
% of Students: 96.7%)

EXTRAORDINARY BUSINESS ARISING

(See 6P/FGM13)

9BA/FGM13 Prevention of Violence Against Children

MOTION #18 D. Caron (Greater St. Albert Catholic)
Red Deer Public

That ASBA endorses the prevention of violence against children, including delivery of public awareness messages that violence against children is harmful and abhorrent, and further, to refer for consideration by the Board of Directors, who are to report back at the 2014 Spring General Meeting, any potential amendment of policy found on page 17-1 of the ASBA Governance Handbook that may be required to accomplish this objective.

CARRIED

(% of School Boards: 100%
% of Students: 100%)

ADJOURNMENT

There being no further business, J. Hansen adjourned the meeting at 2:40 p.m.

President

Executive Director

DRAFT

Motion 1B/SGM14: ASBA Budget 2014-2015

BE IT RESOLVED that the Alberta School Boards Association adopt the budget appended hereto for the period September 1, 2014 to August 31, 2015.

Sponsor: ASBA Board of Directors



Proposed Budget 2014-2015

Alberta School Boards Association Proposed Budget – 2014/2015

The ASBA Board of Directors



Helen Clease
President



Michael Janz
Vice-President



Nan Bartlett
Zone 1 Director



Cathie Williams
Calgary Catholic Schools



Jean Boisvert
Zone 2/3 Director



Pamela King
Calgary Board of Education



Kim Webster
Zone 2/3 Director



Sarah Hoffman
Edmonton Public Schools



Dianne Macaulay
Zone 4 Director



Marilyn Bergstra
Edmonton Catholic Schools



Kim Bater
Zone 5 Director



Peter Grad
Zone 6 Director

Alberta School Boards Association

Proposed Budget 2014-2015

Budget Considerations

There are a number of factors taken into consideration when preparing the budget for the Association.

- ▶ The budget must be balanced
- ▶ Reasonable increases in membership fees
- ▶ Appropriate increases in other fees (registrations, fee for service rates)
- ▶ Sustaining a level of service previously approved by the membership
- ▶ Sustaining active involvement in partnerships, committee and task force work (e.g. education transformation, school board governance, labour relations, community engagement, action on inclusion, political advocacy, wrap around services, collaborative practices, student health and wellbeing, student centered learning, student achievement, English as a second language, second language learning, early learning, First Nation, Métis and Inuit student success and wellbeing, technology)
- ▶ Development of a new services model for the Association and ensuring dollars are available to explore different models and new services
- ▶ Trustee development program for the year
- ▶ Current cost of required expenses: annual lease, insurance, memberships, telecommunications
- ▶ Ensure compensation levels and working conditions for staff are market driven
- ▶ Ensure compensation levels for trustees serving on the ASBA Board of Directors, committees and task forces are market driven
- ▶ Appropriate expense reimbursement for trustees and staff working on Association business (e.g. setting of the annual mileage rate)

Alberta School Boards Association

Proposed Budget 2014-2015

- ▶ Work on Association policy
- ▶ ASBA mandate and strategic priorities

Budget Assumptions

- ▶ The budget will be balanced.
- ▶ Reasonable increases will be proposed for membership fees, fee for service rates and registration fees based on the projection of costs for the 2014-2015 year. If necessary, there can be a transfer from the building or operating reserve to balance the budget and meet projected expense levels. Options for fee increases and transfers from the building surplus form part of the March budget discussions.
- ▶ Past experience and the annual all in consumer price index for Alberta (CPI increase January 2013 to January 2014= 2.7%) will be used to project expenses. *(2.7% was not used to project expenses. 2012-2013 actuals were used or expenses were decreased, left at 2013-2014 levels or increased by 1% or by contractual amounts).* To minimize the increase on fees charged back to school boards expenses were reviewed in detail to identify any potential savings.
- ▶ The annual lease rate is \$20/sq ft. for the period Sept 1, 2014 to April 15, 2015 and \$22/sq ft. from April 16, 2015 to August 31, 2015. ASBA is half way through a ten year lease agreement at the current location which began on April 15, 2010 and ends on April 14, 2020. Lease rates are \$20/sq ft for the first five years and \$22/sq ft for the last five years. The 2014-2015 budget will include a \$2/sq ft increase in lease rates. Parking is \$230/stall/month subject to market changes. Building operating costs are projected to be \$16.00/sq ft (based on actuals (currently \$15.53) plus 3.0% at January 1, 2015).
- ▶ Interest revenue will be based on current rates.

Alberta School Boards Association

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- ▶ In 2013-2014, the staff lawyer seconded to Alberta Education returned to the Association. Also, an additional lawyer was hired in 2013-2014 to meet the demand for legal services and for succession planning. Staffing levels for 2014-2015 will also reflect these changes. The demand for labour services will continue to be filled on a contracted service basis. All other positions will remain the same through 2014-2015.
- ▶ There will be a provision for staff compensation. Market survey information will be considered. Benefit costs will increase by the % increase in salaries plus an additional projected rate increase of 1%. Pension rates for 2014 are 11.39% up to the YMPE (Yearly Maximum Pensionable Earnings – CPP Max) and 15.84% above the YMPE. In 2014, the YMPE is \$52,500. Pension rates are projected to increase by a ½ % for 2015. (*Pension rates were not increased.*) The contribution rate for the Registered SiPP will remain at 5%.
- ▶ A 3% increase in the per diem rate will be proposed (currently the per diem rate is \$166 and with a 3.0% increase will move to \$171) (*Following approval of the budget assumptions, the per diem rate was frozen for the 2014-2015 period.*)
- ▶ There will be no proposed increase to the honorarium rates for the position of Vice-President (currently \$10,350) and President (currently \$20,700).
- ▶ The current mileage rate of .53/km (the approved CRA rate for 2011) will remain unchanged. The mileage rate approved by the CRA for 2013 is .54/km.
- ▶ Current memberships (NSBA, Law Society of Alberta, Canadian Bar Association, Certified Management Accountants, North American Association of Educational Negotiators, Chamber of Commerce, Canadian Education Society, etc.) will be renewed. Membership in CSBA will be renewed for the period April 1, 2014 to March 31, 2015 and April 1, 2015 to March 31, 2016.

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- ▶ Insurance is adequate and will be renewed at current levels. Current insurance coverage includes employed lawyers liability, general liability, property, bond and crime, group accident and directors and officers.
- ▶ Dollars will be set aside for exploring a new service model and new services.
(No additional dollars were set aside. This will have to be done within the contracted service budget provided.)
- ▶ There will be no direct recovery of travel type expenses from school districts using fee for service.

Alberta School Boards Association

Proposed Budget 2014-2015

Member Input

An integral part of the budget and strategic plan development processes is gathering school boards' input. In response to the Board of Directors' commitment to gathering enhanced data on the views of member boards on the Association's strategic plan, a survey was sent to school boards in November 2013 asking them to rank the existing priorities and to identify any additional priorities each board felt should be included in the 2014-2017 ASBA strategic plan.

For the 2014-2017 strategic planning session, the Association received 30 surveys back from school boards. The ASBA Board of Directors considered this input at their strategic planning session in January and items included in the strategic plan are incorporated into the budget using available resources (people and dollars).

From the input received back from member boards, there was strong continued support for the current strategic priorities. Some boards also identified additional priorities they believed were important including:

- ▶ Development of a new collective bargaining model which enables ASBA to effectively bargain with the ATA and AB government on behalf of all school boards. Make use of innovative and effective use of technology and sharing of best practices in this area.
- ▶ Be proactive with provincial legislation directly affecting school boards.
- ▶ Infrastructure - criteria and needs
- ▶ Funding Framework – inequities and sustainability
- ▶ Membership fees
- ▶ Role of the trustee – trustee relevancy
- ▶ Enhanced research on current issues, trends and concepts

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Strategic Priorities 2014-2017

Strategic priorities describe the most important priorities that ASBA must accomplish in order to succeed at a point in time. Strategic priorities focus the resources of the ASBA on its Mandate and “Doing the Right Things, Well, at the Right Time”.

The strategic priorities from the 2014-2017 Strategic Plan are included below for your information.

Strategic Priority A: ASBA provides leadership through its support of school boards to continuously improve and facilitate their development of inclusive, personalized learning environments for the success of all students.

Strategic Priority B: ASBA models effective governance while providing leadership and support to assist school boards in implementing effective governance practices that engage stakeholders and are proactive, responsive and accountable to students and communities.

Strategic Priority C: ASBA provides leadership in advocating on behalf of school boards and supports boards in building their capacity to communicate and advocate effectively.

Strategic Priority D: ASBA provides leadership and support to school boards to collectively and collaboratively, with relevant partners, lead the transformation of public education in Alberta to ensure student success.

Strategic Priority E: ASBA provides leadership in the development of a new teacher bargaining model.

For a more detailed look at the ASBA Strategic Plan go to www.asba.ab.ca.

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Proposed Budget 2014-2015

The Proposed 2014-2015 Budget

Budget assumptions are presented to the ASBA Board of Directors in January for their consideration and approval. Based on the final budget assumptions approved by the Board of Directors, a draft budget with various options is prepared and presented to the board in March. The initial budget assumptions may be changed in an effort to balance the budget and changes are incorporated into the draft budget approved by the board in March. At the March board meeting, the Board of Directors reviews a number of budget alternatives, makes decisions on a number of options and approves a draft budget that is presented to the membership at Zones and the Spring General Meeting. The membership votes on the draft budget at the Spring General Meeting in June.

The ASBA Board of Directors has approved the attached draft budget for presentation to the membership.

The 2014-2015 budget is \$446,187 (7.9%) higher than last year. This is mainly due to adding two new lawyers to staff – bringing the ASBA legal department to seven lawyers. The Board of Directors supported a budget option which held membership fees to 2013-2014 levels recognizing school boards will face another tough year in 2014-2015. The fee to hire ASBA lawyers or education consultants is going up by 2% or \$5 per hour. The new rates are \$255 per hour to purchase legal services and \$215 per hour to purchase educational services. The rates for labour and communication services will not change. Also, to help pay for higher event costs, register fees for the Fall and Spring conferences will go up \$50 and \$25 per person, respectively. Expenses were thoroughly reviewed and where possible have been held to 2013-2014 levels or reduced. Association activities are reviewed each year to determine additional areas where costs can be reduced.

Dollars in the 2014-2015 budget provide the necessary resources to meet the demand for legal, labour, educational and communication services, to provide trustee development, and to manage the insurance and pension programs. There are also dollars allocated for task force and committee work which will be reviewed to ensure the highest priority work is being done and in the most efficient way. Meeting and travel costs will continue to be reviewed in an effort to trim expenses in all areas and to meet budget expectations. Resources will also be used to carry out initiatives identified in the 2014-2017 strategic plan, scheduled to begin in 2014-2015.

Alberta School Boards Association

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ASBA's work over the next year and on will focus on:

- strengthening the provincial voice of school boards
- First Nations, Métis and Inuit student success and wellbeing
- strengthening partnerships for the effective development and implementation of personalized student learning
- demographic and wellness challenges facing school boards including student health and wellbeing, English language learning and remote delivery of education
- the rural education symposium initiative
- assisting school boards in identifying, shaping and leading transformation initiatives
- transformation of governance initiatives
- providing support to school boards in the strategic development and implementation of changes in legislation, regulations, education policy and labour relations
- community engagement
- working with school boards to develop a new teacher bargaining model and then advocating for this new model
- ensuring the long term sustainability of ASBA

Activities will include: conducting research where necessary; developing policy advice for school boards; establishing task forces; supporting the development and implementation of task force action plans; compiling best practices; providing opportunities for showcasing and sharing best practices; and providing professional development and networking opportunities to support the work of school boards.

In all association work, developing strong partnerships continues to be important in carrying out initiatives in the strategic plan and will be particularly important in the areas of personalized student learning , First Nations, Métis and Inuit student success and wellbeing, student health and wellbeing and, generally, in all advocacy work.

Effective advocacy is always identified as a top priority by school boards and continues to be a top priority in the 2014-2017 strategic plan. ASBA will work with school boards to develop shared advocacy positions on key issues creating a stronger provincial voice. Improving communication with school boards on advocacy efforts will also be important. ASBA will also continue to provide direction and support to ASBA zones in furthering advocacy priorities.

Alberta School Boards Association

Proposed Budget 2014-2015

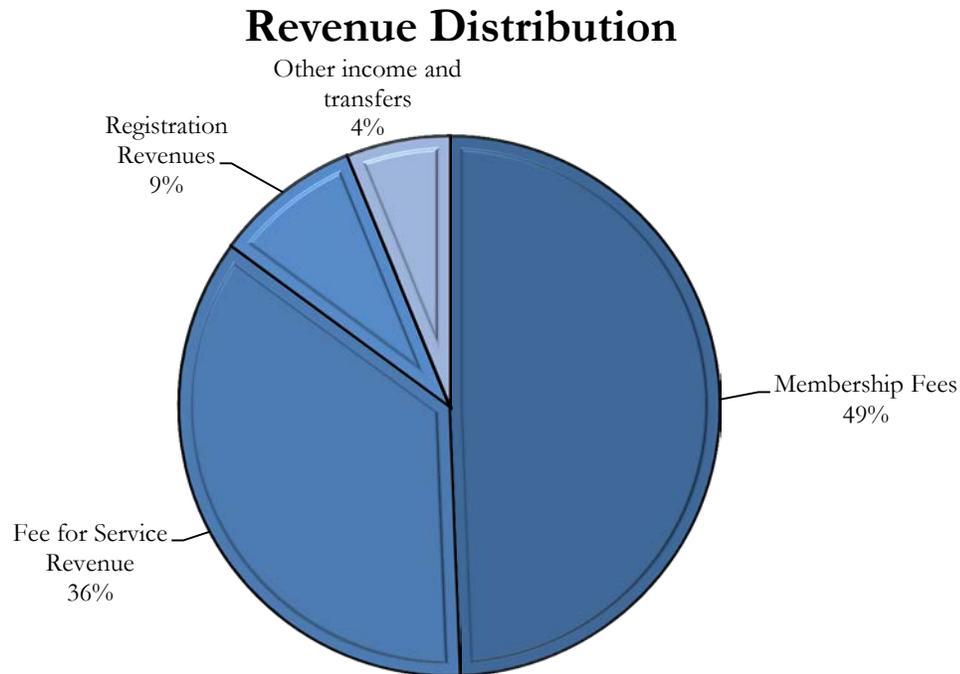
The 2014-2015 budget is \$6 million, \$446 thousand higher than 2013-2014 with dollars allocated for services to boards, task force and committee work, trustee development and initiatives in the strategic plan that can be addressed within the budget. This is a deficit budget with \$105,467 being transferred from the building reserve to balance.

Proposed Budget - 2014/2015

| Page # | | 2014/2015 Budget | 2013/2014 Budget | 2012/2013 Actual |
|---------------------|---|---------------------|---------------------|---------------------|
| Revenue | | | | |
| | Membership Fees | \$ 2,993,302 | \$ 2,993,302 | \$ 2,993,300 |
| | Service Revenue (FFS, ASEBP) | 2,165,270 | 1,811,295 | 2,125,977 |
| | Other Revenue (Grant, Interest, Misc) | 267,558 | 134,954 | 375,332 |
| | Trustee Development - Reg/Grants | 530,300 | 593,975 | 788,308 |
| | Transfer from Building Reserve | 105,467 | 82,184 | - |
| 29-30 | Total Operating Revenue | \$ 6,061,897 | \$ 5,615,710 | \$ 6,282,917 |
| Expenditures | | | | |
| 31-36 | Member Services | \$ 2,903,650 | \$ 2,361,304 | \$ 2,681,118 |
| 37-44 | Executive, Corporate & Communication Services | 1,756,331 | 1,792,615 | 1,786,175 |
| 45-50 | Governance | 432,880 | 447,991 | 445,590 |
| 51 | Rental/Office Costs | 550,531 | 525,871 | 520,214 |
| 52 | Trustee Development Costs | 343,505 | 387,929 | 595,599 |
| | Depreciation | 75,000 | 100,000 | 56,557 |
| 53 | Total Operating Expenditures | \$ 6,061,897 | \$ 5,615,710 | \$ 6,085,253 |
| | Total Budget Surplus (Deficit) | \$ - | \$ - | \$ 197,664 |

Alberta School Boards Association Proposed Budget 2014-2015

| | 2014/2015 Budget | 2013/2014 Budget | 2012/2013 Actual |
|------------------------------------|---------------------|---------------------|---------------------|
| Revenue | | | |
| 1 Membership Fees | \$ 2,993,302 | \$ 2,993,302 | \$ 2,993,300 |
| 2 Fee for Service Revenue | 2,127,175 | 1,773,200 | 2,087,882 |
| 3 Interest Income | 58,058 | 54,204 | 57,025 |
| 4 ASEBP | 38,095 | 38,095 | 38,095 |
| 5 Trustee Development - Reg/Grants | 530,300 | 593,975 | 788,308 |
| 6 Trustee Development Grant | 85,000 | 63,750 | 85,000 |
| 7 General Grant Revenue | 107,500 | - | 205,130 |
| 8 Miscellaneous Revenue | 17,000 | 17,000 | 28,177 |
| 9 Transfer from Reserves | 105,467 | 82,184 | - |
| Total Revenue | \$ 6,061,897 | \$ 5,615,710 | \$ 6,282,917 |



Alberta School Boards Association

Proposed Budget 2014-2015

| Line # | Information on Revenues |
|--------|--|
| 1 | There is a proposed 0% increase in membership fee revenue. Membership fees have not been increased since 2012-2013. (Note: There may be differences in individual school board membership fees due to student enrolment changes in 2014-2015). |
| 2 | Fee for service rates are increasing by \$5 per hour (2%) for legal services (new rate = \$255 per hour) and educational services (new rate = \$215 per hour). The hourly rate for labour and communication services (\$200 per hour) will not change. Fee for service hours are projected at 8,881 due to the addition of a new lawyer and an increase in the hours for another. In 2013-2014, budgeted fee for service hours are 7,616 (at March 2014, due to turnover in the legal services area, fee for service hours are under budget). In 2012-2013, fee for service hours totalled 9,288 due to increased labour activity throughout the province. Labour activity is projected to slow in 2014-2015. In 2011-2012, fee for service hours totalled 7,605. Total increase in fee for service revenue = \$353,975. |
| 3 | Interest income is calculated at 2014 expected rates of return. Increase = \$3,854. |
| 4 | ASEBP – no changes from 2013-2014 budget. |
| 5 | There is a proposed increase in registration fees for the fall conference (up \$50 to \$650 per person) and the spring conference (up \$25 to \$600 per person) to pay for higher event costs. There will also be two legal/labour type conferences in the fall and spring. There is decrease in registration revenue of \$63,675 because the trustee orientation conference is not held in non election years so it has been removed from the budget. Attendance has been adjusted to actuals. |
| 6 | The trustee development grant was increased (\$21,250) to actuals. ASBA has a grant agreement for trustee development which extends to 2014-2015. |
| 7 | Transformation of Governance Grant – to be completed in 2014-2015. There is also a corresponding increase in expenses as grant work is done through contracted services. |
| 8 | Miscellaneous revenue includes amounts for subscription revenue, job advertising on the website, sale of dvd's (parliamentary procedures) and other miscellaneous revenue. |
| 9 | The ASBA Board of Director's approved a transfer from reserves to balance the budget of \$105,467, an increase of \$23,283 over 2013-2014 budget. |
| 10 | The rate of interest charged on overdue accounts will be 2% per month. |

Alberta School Boards Association Proposed Budget 2014-2015

| | 2014/2015 Budget | 2013/2014 Budget | 2012/2013 Actual |
|----------------------------|---------------------|---------------------|---------------------|
| Member Services | | | |
| 1 Total Salaries | \$ 1,636,215 | \$ 1,299,974 | \$ 1,213,331 |
| 2 Benefits | 332,360 | 263,736 | 202,634 |
| 3 Casual Labour | 51,000 | 51,000 | 25,795 |
| 4 Insurance | 35,794 | 30,681 | 23,028 |
| 5 Contracted Services | 565,597 | 475,046 | 917,303 |
| 6 Travel | 124,298 | 98,980 | 140,869 |
| 7 Meals & Accommodation | 55,329 | 58,791 | 63,644 |
| 8 Conferences | 16,500 | 13,500 | 13,322 |
| 9 Staff Development | 1,500 | 1,500 | 4,934 |
| 10 Catering | 3,000 | 2,000 | 2,628 |
| 11 Memberships | 25,583 | 18,038 | 15,448 |
| 12 Library & Subscriptions | 53,223 | 44,808 | 49,914 |
| 13 Insurance Partnerships | 1,000 | 1,000 | 4,355 |
| 14 Legal Action Costs | 1,000 | 1,000 | 3,235 |
| 15 Miscellaneous | 1,250 | 1,250 | 678 |
| Total Expenditures | \$ 2,903,650 | \$ 2,361,304 | \$ 2,681,118 |

Member Services

Services to individual boards include:

| | |
|--|--|
| ◆ Legal Services | ◆ Governance frameworks |
| ◆ Labour relations and human resources | ◆ Executive searches |
| ◆ Emergency planning | ◆ Superintendent and board evaluations |
| ◆ Policy development and reviews | ◆ Strategic planning, strategic planning during fiscal restraint |
| ◆ Organizational, functional reviews | ◆ Student assessment |

Alberta School Boards Association

Proposed Budget 2014-2015

Member Services continued

Educational Consultants also provide workshops on various topics at your board including, but not limited to, board orientation, practical governance tools, the role of the board and superintendent, etc.

Fee for service revenue generated in 2012-2013: \$2,087,882 (77% of department costs)

-  Legal (FFS = \$1,046,500 – 4186 hrs)
-  Labour (FFS = \$481,800 – 2409 hrs)
-  Educational Services (FFS = \$554,400 – 2640 hrs)
-  Communications (FFS = \$5,000 – 25 hrs)

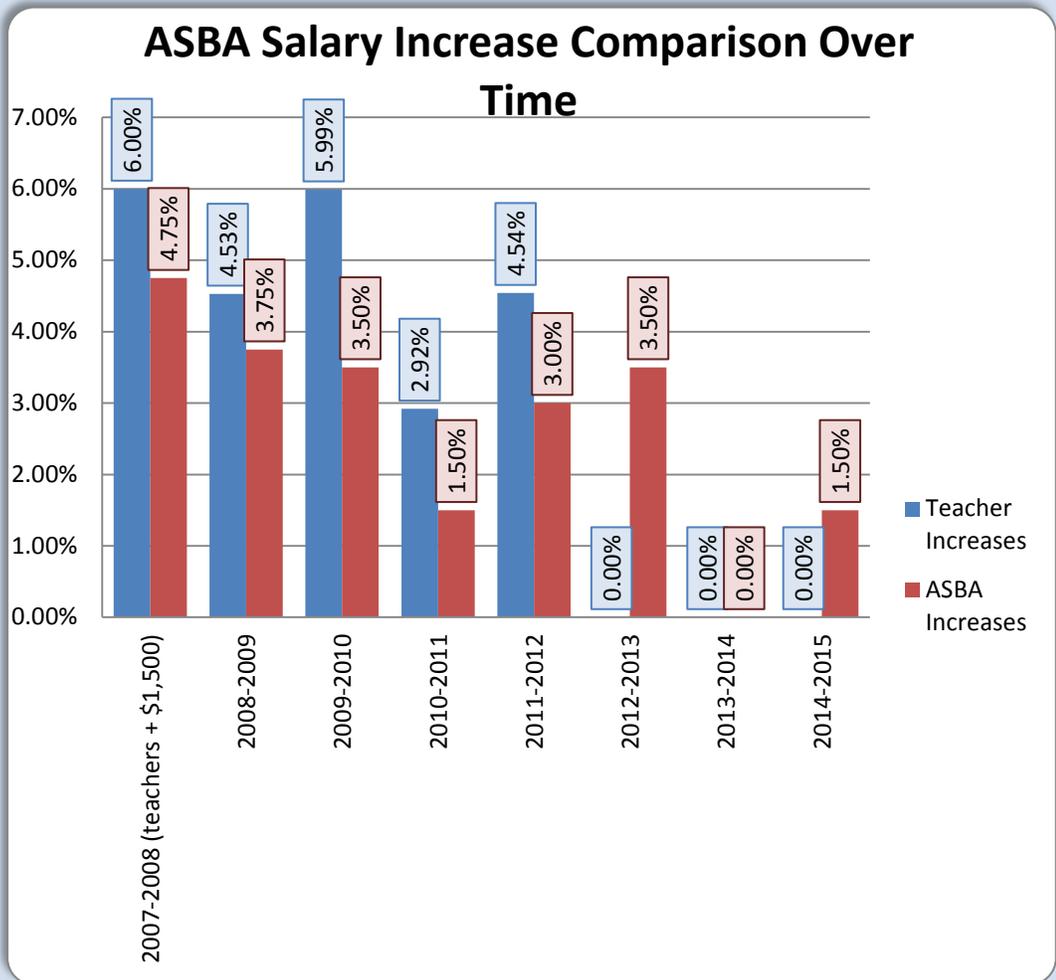
- ▶ Member Services also provides services to the Association for the benefit of all boards including:
 - ▶ Executing Association policy/directives for action and reporting outcomes
 - ▶ The development and implementation of strategic initiatives (based on strategic priorities set by the ASBA Board of Directors)
 - ▶ Strategic plan reporting (tracking completion of strategic initiatives)
 - ▶ Research on and analysis of educational issues and challenges (ie: collaborative practices in action, student assessment, student health and wellbeing, developing a framework for collaboration and shared governance, developing a framework for facilitation of caring, respectful and safe learning environments, early literacy/numeracy, high school completion, funding shortfalls in Alberta's public education system, Alberta's school building deficit, school fees and fundraising, trustee certification)
 - ▶ Transformation of governance grant deliverables
 - ▶ Policy process (PDAC)
 - ▶ Presenting at workshops, issue forums and seminars
 - ▶ Exploring new member services
 - ▶ Legal education for educators and school trustees, legal newsletter
 - ▶ Trustee development
 - ▶ Development of a collective bargaining model in conjunction with school boards.

Alberta School Boards Association Proposed Budget 2014-2015

Overall, the 2014-2015 budget for Member Services is \$542,346 (23%) higher than 2013-2014.

Line # Information - Member Services

1 Salaries increased \$336,241 (25.87%) this year over last year's budget. An additional legal position was added to meet the demand for legal services and for succession planning purposes. Another lawyer seconded to Alberta Education returned to the Association in 2013-2014 to work on school act regulations, legal newsletter, legal workshops and other association business. A 1.5% salary increase for staff is included in the 2014-2015 budget. The market rate salary increase for 2014-2015 is 3.0 – 3.4% in the not for profit sector. A salary grid system is not used at ASBA so there are no increases to salaries for moving up through a grid.



Alberta School Boards Association Proposed Budget 2014-2015

| Line # | Information – Member Services |
|--------|--|
| | <p><u>Staffing levels - positions included in 2014-2015 budget (14.2 FTE):</u></p> <ul style="list-style-type: none"> ➤ 7 lawyers ➤ 1 Director – Educational Services (contracted services) ➤ 1 Negotiator and Human Resource Specialist ➤ 1 Associate Executive Director/Negotiator and Human Resource Specialist ➤ 1 policy and research analyst ➤ 1.7fte legal secretaries ➤ 1 administrative assistant ➤ ~.5fte labour/educational administrative services (continued on a casual basis) <p>ASBA will continue to use the services of the Edmonton law firm, Reynolds Mirth Richards & Farmer LLP, to complement the services provided by our excellent legal team improving overall turn-around time on school board requests for legal services.</p> |
| 2 | <p>There is an increase in benefit costs of \$68,624 (26%) because of the addition of a legal position and the return of another lawyer from Alberta Education plus the 1.5% salary increase. The LAPP rates effective January 2014 are 11.39% up to the YMPE and 15.84% over the YMPE. These rates are projected to remain the same for 2015 as LAPP awaits the pension changes approved by the government. ASEBP 2014-2015 rates – 1st reading are used to project employee benefit costs. For CPP and EI projections, the maximum salary was increased by 3%. CPP and EI employer rates were not increased.</p> |
| 3 | <p>Casual labour costs remain the same for 2014-2015. These costs cover casual administrative support for labour and educational services. At this time, services are purchased on an as needed basis.</p> |
| 4 | <p>Insurance costs are for the purchase of an employed lawyer’s liability policy. Insurance costs are increasing by \$5,113 (17%) because of the addition of two legal positions in the 2014-2015 budget.</p> |
| 5 | <p>Contracted services are used by the Association to meet the demand for educational and labour services and are contracted on an as needed basis. Contracted services are also used for:</p> <ul style="list-style-type: none"> ➤ completing strategic planning initiatives ➤ conducting research ➤ completing grant deliverables (i.e.: technology governance, collaborative practices in action, regional collaborative service delivery model, |

Alberta School Boards Association Proposed Budget 2014-2015

| Line # | Information – Member Services |
|--------|---|
| | <p style="margin-left: 40px;">transformation of governance)</p> <ul style="list-style-type: none"> ▶ rural education symposium work ▶ advocacy, committee and task force work. <p>Contracted service expenses increased by \$90,551 over the 2013-2014 budget. This increase is to pay for the work required to complete the Transformation of Governance grant.</p> <p>Contracted service costs spanning several years are detailed:</p> <p style="margin-left: 80px;">2010-2011 actual = \$517,444 2011-2012 actual = \$680,417 2012-2013 actual = \$917,303 2013-2014 budget = \$475,046 2014-2015 budget = \$565,597</p> <p>Contracted service expenses incurred in the provision of educational and labour services or to complete grant deliverables are covered by fee for service revenue or grant revenue.</p> |
| 6 | <p>Travel costs are incurred when providing labour and educational services across the province. Travel costs are also incurred for work on governance, committees, task forces, strategic planning, general meetings, conferences, workshops and grant initiatives. To estimate travel costs, actuals from prior years were used plus 1% increasing travel costs by \$25,318. The mileage rate in 2014-2015 will remain at .53/km. The Association will continue to make use of the video conference capabilities to reduce travel costs wherever possible.</p> |
| 7 | <p>Meals and Accommodation costs are incurred for work on governance, committees, task forces, strategic planning, general meetings, conferences, workshops and grant initiatives. For accommodation it is expected that staff and contractors book the best available rate for single occupancy in a standard room. Meals are reimbursed, without receipts, at \$10.00/meal or with receipts. Alcoholic beverages are not reimbursed. These costs were decreased by \$3,462 (6%) in the 2014-2015 budget.</p> |
| 8 | <p>Conference costs are for staff attendance at work related conferences. These may include conferences such as CSBA, NSBA, COSA meetings (Council of School Attorneys), Canadian Educational Negotiators conference and legal seminars.</p> |
| 9 | <p>Staff development is available for administrative staff to learn or update skills that will help them carry out their duties. There are no changes for 2014-2015.</p> |

Alberta School Boards Association Proposed Budget 2014-2015

| Line # | Information – Member Services |
|--------|--|
| 10 | Catering costs are projected to increase by \$1,000 to a total of \$3,000. Catering costs are incurred for labour, task force and committee meetings that run over lunch or are held in the evening. Prior year actuals were used for projections. |
| 11 | Membership costs in 2014-2015 increased by \$7,545. This is because of the addition of 2 lawyers. The Association pays for memberships to the Law Society of Alberta (7 lawyers), the Canadian Bar Association (7 lawyers), North American Association of Educational Negotiators, Canadian Education Association, Education Law Association and NSBA's COSA memberships. |
| 12 | Library and subscription costs were increased to reflect actual costs for purchasing legal and educational resources plus the addition of online licenses for legal resources which were purchased in 2013-2014. Actual costs for 2012-2013 were \$49,914. Subscription costs increased (\$8,415) to reflect actual costs from 2012-2013 plus a 3% increase for inflation and a 5% contractual increase for Quicklaw. Costs are also higher as additional licenses had to be purchased for the new lawyers. Subscription and library expenses include legal publications such as Quicklaw, Province of Alberta, Worldox (document management system), Carswell, LexisNexis, Education Law Infosome, Specialty Technical Adviser, CAPSLE, the Arnet Report, and other Educational resources |
| 13 | Insurance partnerships costs are incurred by ASBA to administer and govern the insurance and pension programs including the registered Supplemental Integrated Pension Plan (SiPP), the Alberta School Boards Insurance Exchange (ASBIE), the Alberta School Employee Benefit Plan (ASEBP) and the ASBA home and auto program. Direct costs remain at \$1,000 in the 2014-2015 budget. Costs are largely paid by the programs themselves so this is a small budget for items like additional travel, meeting rooms and catering. |
| 14 | Legal Action Costs – a small allocation for legal disbursement type of costs paid by ASBA. |
| 15 | Miscellaneous – small allocation for Educational, Legal and Labour services combined. This would contain items like thank you gift cards, business service costs at a hotel and criminal record checks. |

Alberta School Boards Association

Proposed Budget 2014-2015

| | | 2014/2015 | 2013/2014 | 2012/2013 |
|--|---------------------------|---------------------|---------------------|---------------------|
| | | Budget | Budget | Actual |
| Executive, Corporate and Communication Services | | | | |
| 1 | Total Salaries | \$ 905,945 | \$ 893,314 | \$ 948,609 |
| 2 | Benefits | 222,051 | 225,674 | 274,061 |
| 3 | Casual Labour | 6,178 | 6,178 | 4,764 |
| 4 | Contracted Services | 306,209 | 306,209 | 238,039 |
| 5 | Newsletter | 50,000 | 65,000 | 48,660 |
| 6 | Publications Production | 1,652 | 1,652 | 649 |
| 7 | Travel | 43,607 | 43,607 | 45,332 |
| 8 | Meals & Accommodation | 35,770 | 35,770 | 53,341 |
| 9 | Conferences | 10,500 | 10,000 | 5,075 |
| 10 | Memberships | 7,599 | 7,706 | 6,493 |
| 11 | Promotional Materials | 1,250 | 1,250 | - |
| 12 | Bank & Interest Charges | 5,680 | 5,680 | 5,076 |
| 13 | Miscellaneous | 11,632 | 11,519 | 12,038 |
| 14 | Printing | 500 | 500 | - |
| 15 | Postage | 4,700 | 4,700 | 2,449 |
| 16 | Courier & Delivery | 3,598 | 4,011 | 1,893 |
| 17 | Telephone | 49,157 | 50,954 | 57,723 |
| 18 | Staff Development | 3,500 | 3,500 | - |
| 19 | Equipment Costs | 21,059 | 20,458 | 19,101 |
| 20 | Stationery Supplies | 26,279 | 40,976 | 25,259 |
| 21 | Subscriptions | 10,743 | 10,743 | 10,480 |
| 22 | Meeting Supplies/Catering | 8,250 | 8,250 | 11,746 |
| 23 | Election Materials | - | 10,000 | - |
| 24 | Staff Planning/Functions | 17,410 | 17,410 | 10,536 |
| 25 | Insurance | 3,062 | 7,554 | 4,851 |
| Total Expenditures | | \$ 1,756,331 | \$ 1,792,615 | \$ 1,786,175 |

Alberta School Boards Association

Proposed Budget 2014-2015

Executive, Corporate and Communication Services

Executive, Corporate and Communication Services include:

- › Executive Director responsibilities (See Strategic Plan, Governance Policies: Role of Executive Director)
- › Support for the President, Vice President and Board of Directors
- › Development and implementation of strategic initiatives (based on strategic priorities set by the Board of Directors)
- › Executing policies/directives for action and reporting outcomes
- › Government relations
- › Advocacy (Examples: developing appropriate advocacy responses to Education Regulation and policy proposals, First Nations, Métis and Inuit student success and well being, communicating the need for predictable, sustained and long term operational and capital funding that addresses the realities of school boards, new teacher bargaining model)
- › Tripartite/development of a teacher bargaining model with school boards
- › Relationships and partnerships
- › The communications function
- › The annual report
- › Legal newsletter
- › Legal conferences
- › ASBA website - see www.asba.ab.ca - has up-to-date research and information
- › Trustee development (annual meetings, conferences, workshops, seminars)
- › General meeting preparation and administration
- › Policy advisory
- › Communications now
- › Issue monitoring and action
- › Key message development
- › Media relations
- › Public relations, community engagement
- › Communication services
- › Member surveys
- › Hot news
- › Increasing trustee awareness

Alberta School Boards Association

Proposed Budget 2014-2015

Executive, Corporate and Communication Services continued:

- › Exploring new member services
- › Development and communication of budget
- › Human resources, accounting and internal computer services
- › Administration relating to zone chair and board chair meetings
- › Administration relating to the strategic planning session
- › Matters relating to CSBA
- › Identifying, developing and managing cooperative insurance and pension programs to benefit school boards. Insurance, pension and benefit programs include ASBIE, the ASBA home and auto program, SiPP and ASEBP.

✚ The Alberta School Boards Insurance Exchange (ASBIE) – an insurance program tailored to meet the needs of school boards.

✚ The Registered Supplemental Integrated Pension Plan (SiPP) – a supplemental pension plan option for senior jurisdictional employees.

✚ The Alberta School Employee Benefit Plan (ASEBP) – an employee benefit program specifically designed to meet the health benefit needs of Alberta's education sector.

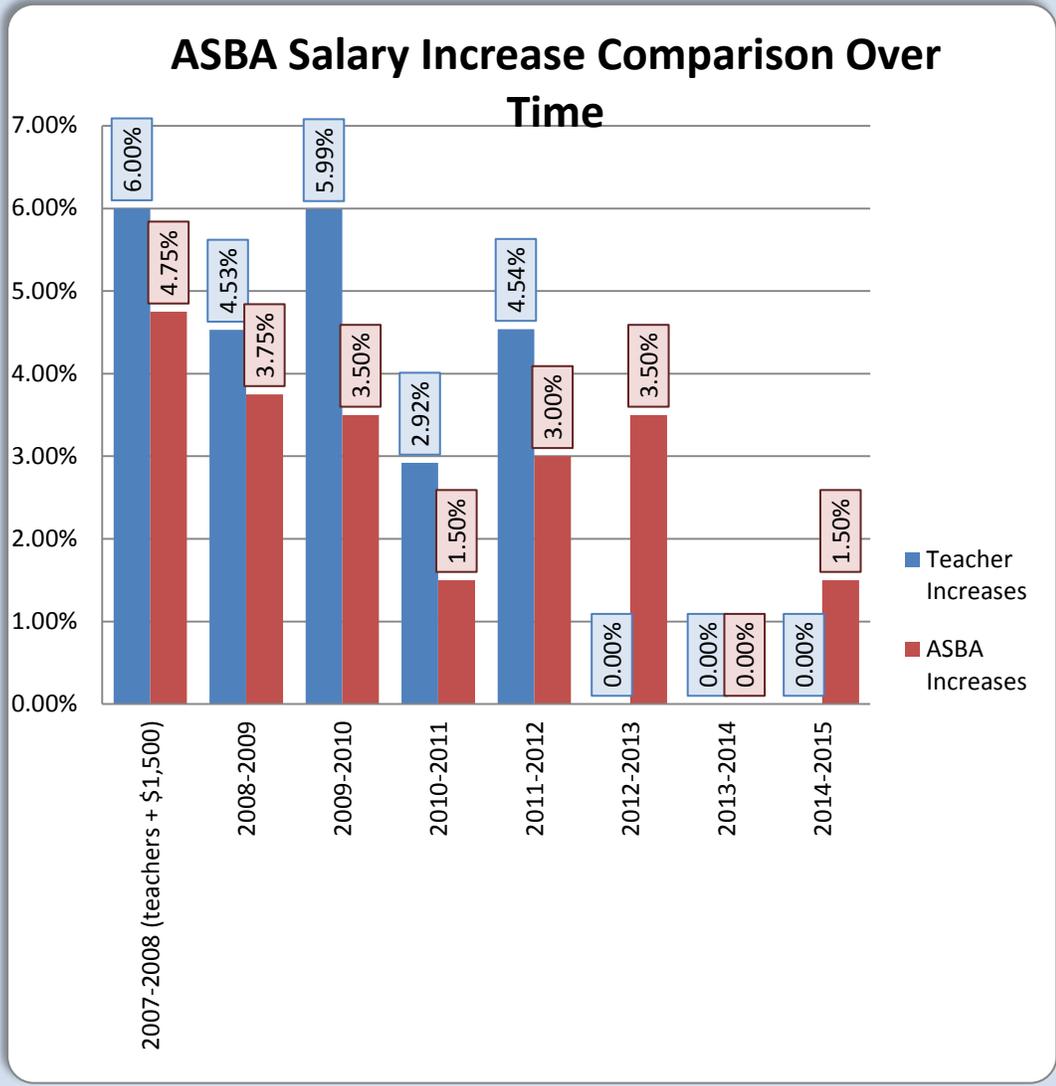
✚ The ASBA Home and Auto Program - through a partnership with TD Insurance Meloche Monnex, the ASBA offers trustees and school board staff a preferred rate on home and auto insurance.

Alberta School Boards Association Proposed Budget 2014-2015

The 2014-2015 budget for these services has decreased by \$36,284 (2%).

Line # Information - Executive, Corporate and Communication Services

1 Salary costs increased \$12,631 (1%) this year over last year's budget. One staff officer position was reduced from a .6FTE to a .5FTE. A 1.5% salary increase for staff is included in the 2014-2015 budget. The market rate increase for 2014-2015 is 3.0 – 3.4% in the not for profit sector. A salary grid system is not used at ASBA so there are no increases to salaries for moving up through a grid. At the Executive Director's request, his salary continues to be frozen for the 2014-2015 period.



Alberta School Boards Association Proposed Budget 2014-2015

| Line # | Information – Executive, Corporate and Communication Services |
|--------|---|
| | <p>Positions included in the 2014-2015 budget (~8.5 FTE):</p> <ul style="list-style-type: none"> ➤ 2.5 Directors (Corporate Services (.50FTE), Finance and Administrative Services, Communications) ➤ 1 Receptionist and Administrative Assistant ➤ 1 Executive Administrative Assistant ➤ 1.9285FTE Administrative Assistants ➤ 1 Policy Coordinator/Administrative ➤ 1 Executive Director <p><u>Executive Director</u></p> <ul style="list-style-type: none"> ➤ Executive Director – 2014-2015 Salary = \$230,761. <p><u>ASBA Compensation Policy – Executive Director</u></p> <p>“The ASBA Board believes the ASBA should have the ability to attract and retain an Executive Director with the background and relevant experience necessary to perform the duties associated with the expectations of the membership.</p> <p>Therefore the board believes the Executive Director should be fairly compensated according to the nonprofit sector. Fair compensation will be determined in the following manner:</p> <ol style="list-style-type: none"> a) An independent consultant will be retained by the Board of Directors to provide comparators. This will be done at a minimum of every three years. b) There will be a minimum of 10 comparators to be determined by the board and/or a committee of the board. c) At market survey time the Executive Director compensation shall fall within the 50th-60th percentile of the comparators total cash compensation depending on relevant experience and performance. d) Annual compensation increases between market surveys will be a combination of a 3% annual increase based on satisfactory performance and the economic indicator of the Alberta Average Weekly Earning Index.” <p><i>The Board recognizes that salary is determined through negotiations but will use this policy as the direction for the negotiations.</i></p> |

Alberta School Boards Association Proposed Budget 2014-2015

| Line # | Information – Executive, Corporate and Communication Services |
|--------|--|
| 2 | <p>Benefits decreased by \$3,623 (2%) because we are paying reduced benefits and no pension benefits for the director position moved to a .5 FTE. Apart from this, benefit costs increased because of the 1.5% salary increase. The LAPP rates effective January 2014 are 11.39% up to the YMPE and 15.84% over the YMPE. These rates are projected to remain the same for 2015 as LAPP awaits the pension changes approved by the government. ASEBP 2014-2015 rates – 1st reading were used to project employee benefit costs. For CPP and EI projections, the maximum salary was increased by 3%. CPP and EI employer rates were not increased.</p> <p>Executive Director participation in the Registered SiPP (\$7,000), Non Registered SERP current and past service cost plus net actuarial loss on accrued benefit obligation (\$35,000).</p> |
| 3 | <p>Casual labour costs cover key positions (e.g. receptionist) for vacation/sick time and additional administrative help. There is no change from the 2013-2014 budget.</p> |
| 4 | <p>Contracted service costs include services for the executive director evaluation, staff compensation review, staff planning, community engagement, computer services, accounting and audit, website design and maintenance, research, photographers and communications. There is no change from the 2013-2014 budget.</p> |
| 5 | <p>The legal newsletter is written specifically for the education community and discusses timely legal news in plain language for educators. These costs have been reduced by \$15,000 to closer reflect the actual cost of producing this service.</p> |
| 6 | <p>The budget for publication’s production includes external costs for report or brochure production. There is no change from the 2013-2014 budget.</p> |
| 7 | <p>Travel costs are incurred to travel to zone meetings, member board meetings, general meetings, conferences, events (i.e.: We Day), strategic planning, committee and task force meetings outside of the ASBA office, CSBA and NSBA. The mileage rate remains at .53/km (recommended rate published by the Canada Revenue Agency in January 2012). All travel will be reviewed in an effort to meet the 2014-2015 budget expectations. There is no change from the 2013-2014 budget.</p> |

Alberta School Boards Association Proposed Budget 2014-2015

| Line # | Information – Executive, Corporate and Communication Services |
|--------|---|
| 8 | Meals and accommodation costs are incurred when travelling to zone meetings, member board meetings, general meetings, conferences, events, strategic planning, committee and task force meetings, outside of the ASBA office, CSBA and NSBA. For accommodation it is expected that staff and contractors will book the best available rate for single occupancy in a standard room. Meals are reimbursed, without receipts, at \$10.00/meal or with receipts. Alcoholic beverages are not reimbursed. There is no change from the 2013-2014 budget. |
| 9 | Conference costs are for staff attendance at work related conferences. For example CSBA, NSBA, Canadian Public Sector Pensions and Benefits, Rural Education Symposium. The Conference of Choice benefit for staff officers has been frozen for an additional year (savings = \$24,000). |
| 10 | Memberships include Edmonton Chamber of Commerce, Canadian Education Association, AAMD&C, Alberta Chamber of Commerce, Royal Glenora (for hosting work events), CMA-CPA. There is a slight decrease (\$107) in membership costs in 2014-2015 as the CMA-CPA annual fee decreased in 2014. |
| 11 | The promotional material budget line is for purchasing ASBA items for promotion like pins, pens, note pads and memory sticks. There is no change from the 2013-2014 budget. |
| 12 | Bank and interest charges include bank and payroll fees. There is no change from the 2013-2014 budget. |
| 13 | Miscellaneous expense is a combined cost from four departments (Communications, Finance, Executive Office and Corporate Services). These costs have been increased slightly (\$113 or 1%) using 2013-2014 budget. Examples of costs included in miscellaneous expenses are: sponsorships (CAREERS: The Next Generation, Ever Active Schools, Support for the Alberta Excellence in Teaching Awards Program), dish soap, carpet cleaning, replacement of glasses and dishes, small donations, thank you gift cards, thank you gifts, etc. |
| 14 | There is a small allocation for any outside printing required for reports or materials. There is no change from the 2013-2014 budget. |
| 15 | Postage includes regular postage, mail outs, annual cost of scale and postage machine. Postage rates are increasing to \$.85-\$1.00/stamp in 2015. There is no change from the 2013-2014 budget. |
| 16 | These are the costs for courier services within Edmonton and Alberta. These costs have been reduced by 10% or \$413. |

Alberta School Boards Association

Proposed Budget 2014-2015

| Line # | Information – Executive, Corporate and Communication Services |
|--------|--|
| 17 | Includes the cost of office phones, mobile phones, fax, long distance, data plans, AXIA (for video conferencing), Shaw (internet connection), Telus (Internet connection). Cell phone contracts were renewed on a sharing plan for 2013-2014 so costs are expected to decrease from 2012-2013. For projections, used actuals from Feb 2013 to Jan 2014 plus 1% and latest figures for cell phone usage. Costs were reduced by \$1,798 or 4%. |
| 18 | Staff development is available for administrative staff to learn or update skills that will help them carry out their duties. There are no changes for 2014-2015. |
| 19 | Equipment costs are annual costs for in-house photocopiers, fax machines, printers, phone system repairs, network repairs. These have been projected using actual costs from 2013-2014 and have been increased by \$600. |
| 20 | The budget for stationery supplies covers costs like paper, pens, pencils, paperclips, binders, file folders, etc. These costs have been reduced by \$14,697 or 36% to closer reflect actual costs from prior years. |
| 21 | Subscription costs include Yellow Pages, First Reference, Washington State School Directors' Association (communication materials), Prairie Media, The Armet Report, MSL Publishing, newspapers, not for profit accounting standards. There are no changes from the 2013-2014 budget. |
| 22 | Meeting supplies and catering costs are being held to 2013-2014 levels. These are meeting type costs for communications, finance, executive office and corporate services. |
| 23 | The \$10,000 for election costs has been removed in 2014-2015 as these costs are incurred during election years only. |
| 24 | Staff planning and function costs relate to the staff planning/staff meetings/other staff related office costs. There are no changes from the 2013-2014 budget. |
| 25 | Insurance costs were reduced by \$4,491 only because the cost of the officers and directors insurance policy was reclassified to governance. The insurance cost is for property and general liability insurance coverage and is purchased through ASBIE. |

Association staff continue to look for efficiencies to reduce office type costs.

Alberta School Boards Association

Proposed Budget 2014-2015

| | 2014/2015 Budget | 2013/2014 Budget | 2012/2013 Actual |
|---|---------------------|---------------------|---------------------|
| Governance | | | |
| 1 CPP Costs | \$ 8,000 | \$ 8,000 | \$ 5,204 |
| 2 Per Diem | 89,655 | 89,655 | 80,880 |
| 3 Honoraria - Vice President | 10,350 | 10,350 | 10,350 |
| 4 Contracted Services | 18,000 | 29,000 | 17,612 |
| 5 Insurance | 6,625 | 1,795 | 4,329 |
| 6 Travel | 73,398 | 75,898 | 73,146 |
| 7 Meals & Accommodation | 37,951 | 40,451 | 46,148 |
| 8 Conferences (Registration costs) | 20,000 | 20,000 | 21,594 |
| 9 Conference of Choice (Registration costs) | - | - | 5,613 |
| 10 Equipment Rental | 2,500 | 2,500 | 1,762 |
| 11 CSBA/NSBA Membership | 56,548 | 57,259 | 52,640 |
| 12 Catering | 17,000 | 20,000 | 31,263 |
| 13 Meeting Rooms | 1,250 | 1,250 | - |
| 14 Telecommunications | - | - | 58 |
| 15 Office Supplies | - | - | 232 |
| 16 Miscellaneous | 1,000 | 1,000 | 672 |
| Total Expenditures | \$ 342,277 | \$ 357,158 | \$ 351,503 |
| President | | | |
| 2 Per Diem | \$ 25,132 | \$ 25,132 | \$ 25,486 |
| 3 Honoraria | 20,700 | 20,700 | 20,700 |
| 6 Travel | 20,624 | 20,624 | 26,710 |
| 7 Meals & Accommodation | 17,827 | 17,827 | 17,038 |
| 14 Telecommunications | 20 | 250 | 16 |
| 16 Miscellaneous | 300 | 300 | 320 |
| 8 Conferences | 6,000 | 6,000 | 3,817 |
| Total Expenditures | \$ 90,603 | \$ 90,833 | \$ 94,087 |
| Total Expenditures - Governance | \$ 432,880 | \$ 447,991 | \$ 445,590 |

Governance

Governance includes Board of Director's meetings, executive and policy committee meetings, strategic planning and the Executive Director's compensation and evaluation. Governance also includes compensation for representation on internal task forces or external committees and attendance at zone and board chair meetings. These costs are included in per diems.

Alberta School Boards Association

Proposed Budget 2014-2015

Governance activities include:

- › Strategic planning – leadership in the development and promotion of strategic priorities
- › Policy process (PDAC)
- › Advocacy – Examples include developing appropriate advocacy responses to education regulations and policy proposals, First Nations, Métis and Inuit student success and well being, teacher bargaining and communicating the need for predictable, sustained and long term operational and capital funding that addresses the realities of school boards.
- › Board roles and task forces (transformation of school board governance, strengthening the provincial voice of school boards, 2nd language learning, budget, policy (PDAC), political advocacy, school board funding task force, executive director compensation and evaluation, fiscal accountability, ASEBP, school board to school board relationships, wrap around services task force, First Nations, Métis and Inuit partnership, school board-municipal government relationships and partnerships, education trends, community engagement and student health and wellbeing initiative).
- › Board chair/zone meetings/CSBA
- › Committee representation (e.g. Curriculum Policy Advisory Committee (CPAC), curriculum policy working groups, various Regional Learning Consortiums, children and poverty, high school flexibility pilot project, diploma exams, workforce planning advisory, Society for Safe and Caring Schools and Communities, and PASI, etc.)
- › Communication (media/public/member) – President
- › Organizational environment (e.g. political advocacy and governance)
- › Relationships
- › Election
- › Community engagement and trustee awareness
- › Budget

Alberta School Boards Association

Proposed Budget 2014-2015

Governance continued:

The ASBA Board of Directors:

- The ASBA Board is made up of six Zone Directors (1, 2/3, 2/3, 4, 5, 6) and four Metro Directors (Edmonton Public, Edmonton Catholic, Calgary Public, Calgary Catholic) and a President and Vice President (elected every 24 months by member boards at a general meeting).

Costs in governance are \$15,111 (3.4%) lower than in the 2013-2014 budget.

| Line # | Information - Governance and President |
|--------|--|
| 1 | The budget for CPP costs is the employer portion of the CPP contributions deducted from per diems paid to trustees for association work. There is no change from the 2013-2014 budget. |
| 2 | The per diem rate will remain at \$166 (daily rate paid to attend ASBA board meetings, task force meetings, some committee meetings, strategic planning and conferences). The Board of Directors will continue to meet 7 times per year increasing the length of these meetings to accommodate all the association business. The Board of Directors will also continue with a one day meeting in August 2014 to complete the Executive Director and Board evaluations. This budget line also includes payments to any trustee participating in committee or task force work for ASBA. All activities will be reviewed to ensure costs meet budget expectations. The Board recognized that per diem levels may lag behind other organizations and will eventually need to be increased but they did not want to recommend any increases for this year. There is no change in total per diems from the 2013-2014 budget. |
| 3 | <p>Honorariums:</p> <ul style="list-style-type: none"> ➤ President - \$20,700 (no change) – last increase was 2009-2010 ➤ Vice President - \$10,350 (no change) – last increase was 2009-2010 <p>A survey was conducted in 2014 and the honorariums paid to the President and Vice President remain competitive.</p> |
| 4 | Contracted service costs have been reduced by \$11,000 (38%). Contracted service costs are incurred for strategic planning, board evaluation, task force and committee support, on-line membership survey. |

Alberta School Boards Association

Proposed Budget 2014-2015

| Line # | Information – Governance and President |
|--------|--|
| 5 | Insurance costs include a directors and officers liability policy and a group accident insurance policy for board of director members working on association business. The directors and officers policy was reclassified from another department so this is not an increase in insurance costs. Insurance costs were increased 1.5% over 2014 actuals. |
| 6 | Travel costs were reduced by \$2,500 (3%). Travel type costs are incurred for transportation to/from board meetings, zone meetings, task force and committee meetings, strategic planning, conferences and other association events. The mileage rate will remain at \$0.53/km (recommended rate published by the Canada Revenue Agency in January 2012). The board will continue to meet 7 times per year plus an additional one day meeting in August to conduct the executive director and board evaluations. The strategic planning session in January 2015 will be held at the ASBA office reducing travel costs for directors living in or near Edmonton. There will be a review of all activities that generate travel costs in an effort to meet 2014-2015 budget expectations. Video and telephone conferencing will be used whenever possible. |
| 7 | Meals and accommodation costs were reduced by \$2,500 (6%). Meal and accommodation expenses are incurred when attending board meetings, zone meetings, task force and committee meetings, conferences and other association events. For accommodation it is expected that board of director members and trustees will book the best available rate for single occupancy in a standard room. Meals are reimbursed, without receipts, at \$10.00/meal or with receipts. Alcoholic beverages are not reimbursed. The strategic planning session in January 2015 will be held at the ASBA office reducing accommodation costs for directors living in or near Edmonton. |
| 8 | Conference costs are dollars set aside for half the board of director members to attend either CSBA or NSBA and remain in the budget at 2013-2014 levels. The president and vice president both attend CSBA and NSBA. The president also attends other association conferences and NSBA leadership events. |
| 9 | The conference of choice benefit continues to be suspended for the 2014-2015 year in an effort to reduce costs. Conference of choice is made available to those directors who are not eligible to attend the CSBA or NSBA conference in 2014-2015 and when available is set at \$2,000 per person including conference, travel and per diem costs. Suspending the conference of choice benefit saves \$10,000. |

Alberta School Boards Association Proposed Budget 2014-2015

| Line # | Information – Governance and President |
|--------|--|
| 10 | Equipment rental costs are for board meeting support outside of the ASBA office. This is the cost of projectors, screens and other equipment needed for various meetings held at hotels. |
| 11 | <p>NSBA membership fee - \$26,525</p> <p><u>Benefits of NSBA:</u></p> <ul style="list-style-type: none"> ‣ Access to NSBA staff experts on educational, advocacy, legal and association management issues ‣ Staff participation in all NSBA activities. Fees are waived for staff for the annual conference, council of urban boards of education and technology leadership network site visits. ‣ Full access to the NSBA’s Library and Information Services, including sample governance policies and the NSBA’s policy framework. ‣ Access to NSBA’s survey services ‣ International Partnership Program staff participation in all NSBA work-alike groups ‣ 50% discounts on most NSBA publications ‣ No-cost access to NSBA’s electronic newsletter for state associations, including the right to customize these and co-brand them for distribution to individual members. ‣ Up to 10 copies of each issue of the American School Board Journal and other print periodicals. ‣ Participation for International Partnership staff in NSBA webinars. ‣ Access to partnership opportunities in entrepreneurial programs from NSBA and State Associations. ‣ Participation in Regional meetings of the International Partnership participant’s choice. ‣ Participation in online discussion groups for executive director and association staff. ‣ Other benefits as requested by the International Partnership Program and agreed to by NSBA staff. |

Alberta School Boards Association Proposed Budget 2014-2015

| Line # | Information – Governance and President |
|--------|---|
| | <p>CSBA membership fee = \$30,734</p> <p>The mission of CSBA is:</p> <ul style="list-style-type: none"> ➤ To support the development of strong member school board associations, facilitate their addressing issues of common interest, and to strengthen public education across Canada; ➤ To promote the value of democratically elected local school boards; ➤ To strongly advocate the collective interests of the provincial associations of school boards to the federal government and other national organizations on issues of common interest or within federal jurisdiction; ➤ To support and inform commissioners/trustees across Canada. |
| 12 | Catering costs were reduced by \$3,000. The strategic planning session in January 2015 will be held at the ASBA office with food catered in which will reduce catering costs for this event. Catering dollars are allocated for meals during Board of Director’s meetings and ASBA task force and committee meetings (only if they run through lunch and/or supper). |
| 13 | Meeting room costs include charges for renting meeting space at hotels. There is no change from the 2013-2014 budget. |
| 14 | There is a small allocation for long distance and telephone fees for the President in the event a call needs to be made from a hotel phone. |
| 15 | No allocation in the 2014-2015 budget. |
| 16 | Miscellaneous is a small allocation of dollars for thank you gifts, thank you cards, flowers, donations. |

Alberta School Boards Association Proposed Budget 2014-2015

| | | 2014/2015 Budget | 2013/2014 Budget | 2012/2013 Actual |
|----------------------------|-----------------|---------------------|---------------------|---------------------|
| Rental/Office Costs | | | | |
| 1 | Office Rent | \$ 662,641 | \$ 634,907 | \$ 584,053 |
| 2 | Rental Recovery | (112,110) | (109,035) | (63,839) |
| Total Expenditures | | \$ 550,531 | \$ 525,871 | \$ 520,214 |

| Line # | Information – Rental/Office Costs |
|--------|---|
| 1 | <p>The building budget is \$24,660 higher than 2013-2014. The projected rate for operating and property taxes in 2014-2015 is \$16.00 per square foot (increased 3% from 2014 actuals). The monthly lease rate increases April 2015 to \$22 per square foot.</p> <p><u>Lease Details:</u></p> <ul style="list-style-type: none"> ‣ Square footage leased - 15,759 ‣ Per square foot rental rate (rates are at the lower end of market rates for Edmonton and area): <ul style="list-style-type: none"> ‣ From April 2010 to April 2015 - \$20 per square foot ‣ From April 2015 to April 2020 - \$22 per square foot ‣ Estimated operating costs/property taxes per square foot - \$16.00 per square foot (up 3.0%) ‣ Storage - \$156.25 per month |
| 2 | <p>The rental recovery represents space leased to our educational partners at cost allowing us to recover a portion of our annual lease costs.</p> |

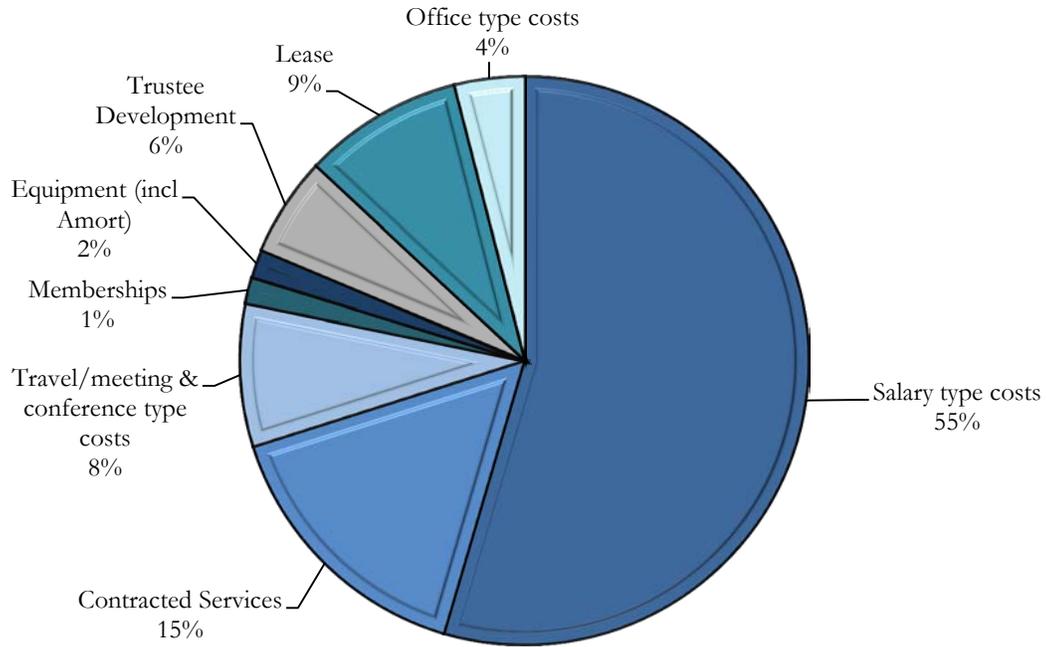
Alberta School Boards Association Proposed Budget 2014-2015

| | | 2014/2015 Budget | 2013/2014 Budget | 2012/2013 Actual |
|---|------------------------|---------------------|---------------------|---------------------|
| General Meeting and Function Costs | | | | |
| 1 | Fall General Meeting | \$ 195,585 | \$ 169,991 | \$ 178,467 |
| 1 | Spring General Meeting | 116,020 | 129,788 | 99,330 |
| 1 | Trustee Development | 31,900 | 88,150 | 317,802 |
| Total Expenditures | | \$ 343,505 | \$ 387,929 | \$ 595,599 |

| Line # | Information – General Meeting and Function Costs |
|--------|--|
| 1 | <p>Expenses are reduced in the 2014-2015 budget (\$44,424) because there is no trustee orientation workshop in non-election years. The cost to register for the Fall/Spring conferences will go up \$50 and \$25/per person, respectively. Functions included in the budget are FGM, SGM and two legal workshops.</p> <p>The budget for general meeting and function costs includes:</p> <ul style="list-style-type: none"> › Keynote speakers › Contracted services (brochure development, facilitators, parliamentarian) › Room rental › Equipment rental › Catering costs (meals, coffee breaks, refreshments) › External program costs › External printing costs › Travel, meals and accommodations for speakers and facilitators › Honorariums |
| Note | <p>There are a number of internal costs which are not allocated to self-supporting functions in the budget but are contained elsewhere in the budget including internal staff resources. Association staff are responsible for event planning which involves arranging the venue, meals, speakers, facilitators, bands, special events, travel arrangements, materials, trustee packages, brochures, nametags, awards, registrations, surveys, invoicing and payment processing. The cost of photocopying and supplies are also included elsewhere in the budget. Lastly, regularly we rely on the immense skills and talents of our internal staff resources and ask them to prepare and present sessions at conferences and workshops (legal, educational services, communications).</p> |

Alberta School Boards Association Proposed Budget 2014-2015

Expense Distribution



Alberta School Boards Association

Proposed Membership Fees

September 1, 2014 to August 31, 2015

| Zone | Jurisdiction | Total Students* | Proposed Membership Fees |
|------|---|-----------------|--------------------------|
| 23 | Aspen View Regional Division #19 | 2,961 | \$26,455 |
| 4 | Battle River Regional Division #31 | 6,254 | \$44,008 |
| 23 | Black Gold Regional Division #18 | 9,603 | \$60,078 |
| 23 | Buffalo Trail PS Regional Division #28 | 4,267 | \$34,468 |
| 5 | Calgary RCSSD #1 | 50,825 | \$154,849 |
| 5 | Calgary Board of Education | 110,185 | \$240,325 |
| 5 | Canadian Rockies R.D. #12 | 2,175 | \$21,365 |
| 4 | Chinook's Edge School Division #73 | 10,767 | \$65,665 |
| 5 | Christ the Redeemer Catholic S.R.D. #3 | 9,389 | \$59,048 |
| 4 | Clearview School Division #71 | 2,450 | \$23,143 |
| 23 | East Central Alberta CSSRD #16 | 2,347 | \$22,473 |
| 23 | East Central Francophone Ed. Region #3 | 696 | \$11,739 |
| 23 | Edmonton Catholic Separate School District #7 | 37,316 | \$126,266 |
| 23 | Edmonton School District #7 | 86,945 | \$206,860 |
| 23 | Elk Island Catholic Separate RD #41 | 5,911 | \$42,359 |
| 23 | Elk Island Public Schools R.D. #14 | 16,591 | \$81,497 |
| 23 | Evergreen CSRD #2 | 3,709 | \$31,300 |
| 5 | Foothills School Division #38 | 7,740 | \$51,136 |
| 23 | Fort McMurray RCSSD #32 | 5,518 | \$40,473 |
| 23 | Fort McMurray Public School District #2833 | 5,501 | \$40,394 |
| 1 | Fort Vermilion School Division #52 | 3,293 | \$28,608 |
| 5 | Golden Hills School Division #75 | 6,462 | \$45,002 |
| 1 | Grande Prairie RCSSD #28 | 4,327 | \$34,756 |
| 1 | Grande Prairie Public School District #2357 | 7,804 | \$51,445 |
| 23 | Grande Yellowhead Public School Division #77 | 4,861 | \$37,319 |
| 6 | Grasslands Regional Division #6 | 3,647 | \$30,897 |
| 23 | Greater N. Central Francophone Ed. Region #2 | 2,884 | \$25,958 |
| 23 | Greater St. Albert RCSSD #734 | 5,998 | \$42,777 |
| 1 | High Prairie School Division #48 | 3,109 | \$27,413 |
| 1 | Holy Family Catholic Regional Division #37 | 2,165 | \$21,300 |
| 6 | Holy Spirit RCSR #4 | 4,622 | \$36,175 |
| 6 | Horizon School Division #67 | 3,587 | \$30,508 |
| 23 | Lakeland RCSSD #150 | 1,992 | \$20,177 |
| 6 | Lethbridge School District #51 | 9,308 | \$58,660 |
| 23 | Living Waters CRD #42 | 1,856 | \$19,291 |

Alberta School Boards Association

Proposed Membership Fees

September 1, 2014 to August 31, 2015

| Zone | Jurisdiction | Total Students* | Proposed Membership Fees |
|-------------|---|------------------------|---------------------------------|
| 6 | Livingstone Range School Division #68 | 3,589 | \$30,523 |
| 23 | Lloydminster Public S.D. #99 | 2,350 | \$22,495 |
| 23 | Lloydminster RCSSD #89 | 1,469 | \$16,786 |
| 6 | Medicine Hat CSRD #20 | 2,624 | \$24,273 |
| 6 | Medicine Hat School District #76 | 7,051 | \$47,831 |
| 23 | Northern Gateway Regional Division #10 | 4,982 | \$37,903 |
| 23 | Northern Lights School Division #69 | 6,037 | \$42,964 |
| 1 | Northland School Division #61 | 2,715 | \$24,864 |
| 1 | Northwest Francophone Ed. Region #1 | 473 | \$10,133 |
| 6 | Palliser Regional Division #26 | 7,463 | \$49,804 |
| 23 | Parkland School Division #70 | 10,104 | \$62,483 |
| 1 | Peace River School Division #10 | 3,078 | \$27,211 |
| 1 | Peace Wapiti School Division #76 | 5,624 | \$40,984 |
| 23 | Pembina Hills Regional Division #7 | 6,631 | \$45,815 |
| 5 | Prairie Land Regional Division #25 | 1,431 | \$16,541 |
| 6 | Prairie Rose School Division #8 | 3,428 | \$29,479 |
| 4 | Red Deer Catholic Regional Division #39 | 8,458 | \$54,585 |
| 4 | Red Deer Public Schools | 10,340 | \$63,613 |
| 5 | Rocky View School Division #41 | 19,392 | \$87,545 |
| 5 | Southern Francophone Education Region # 4 | 2,751 | \$25,094 |
| 23 | St. Albert Public School District #5565 | 7,202 | \$48,551 |
| 23 | St. Paul Education Regional Division #1 | 4,122 | \$33,770 |
| 23 | St. Thomas Aquinas RCSR #38 | 3,388 | \$29,220 |
| 23 | Sturgeon School Division #24 | 4,848 | \$37,255 |
| 6 | Westwind School Division #74 | 4,327 | \$34,756 |
| 4 | Wetaskiwin Regional Division #11 | 3,928 | \$32,719 |
| 4 | Wild Rose School Division #66 | 5,103 | \$38,479 |
| 4 | Wolf Creek School Division #72 | 7,242 | \$48,746 |
| 23 | Yellowknife Education District #1 | 1,767 | \$18,715 |
| 23 | Yellowknife Catholic Schools | 1,344 | \$15,979 |
| | Totals | 600,326 | \$2,993,302 |

*Note: Student totals were compiled from a report on Student Population for the 2013-2014 school year provided by Alberta Education. Student registration information is as of September 2013. These will be updated in 2014-2015 with the most current available information as per bylaw #13.

ASBA Budget: Frequently Asked Questions

Question: What factors are considered when setting the budget?

Answer: There are a number of factors taken into consideration when preparing the budget for the association:

- ◆ Strategic priorities identified in the strategic plan. What can we accomplish with the resources (dollars, people) we have? Is there anything critically important that we need to fund that will add additional dollars to the budget?
- ◆ Work on association policy
- ◆ The budget is balanced
- ◆ Budget assumptions approved by Board
- ◆ Reasonable increases in membership and other fees
- ◆ Sustaining a level of service previously approved by the membership
- ◆ Sustaining an active involvement in committee and task force work (i.e.: School Board Governance, transformation, Inclusive Education Environments, responding to the Education Act, community engagement, high school completion, transportation, infrastructure, First Nations, Métis and Inuit partnership, second language learning, early learning, Safe and Caring Schools, student health and wellness, school board funding, education trends, wrap around services, municipal government partnerships)
- ◆ Trustee development for the year

How is ASBA governed? Who sets ASBA policy?

School boards set the policies that guide the work of the association and the ASBA Board of Directors in its decision-making. Generally, school boards make decisions about association policy at the Fall General Meeting. Policy may also be discussed at the Spring General Meeting. The association's governance handbook is posted on the ASBA website at

<http://www.asba.ab.ca/policies/policies-bylaws.asp>

Because general meetings occur only twice a year, school boards have authorized the ASBA Board of Directors to direct the business and affairs of the association with the exception of the following decisions, which rests exclusively with school boards attending a general meeting:

- ◆ Electing the president and vice-president
- ◆ Setting the association's annual budget
- ◆ Assessing membership fees
- ◆ Amending bylaws and requesting amendments to the constitution
- ◆ Setting policies

Between general meetings, the ASBA Board of Directors may adopt interim policy positions; however these are subject to ratification by school boards at the next general meeting.

ASBA Budget: Frequently Asked Questions

- ◆ Current expense levels for items like our lease, insurance, memberships, subscriptions, telecommunications, etc.
- ◆ Appropriate compensation levels and working conditions for staff
- ◆ Appropriate compensation levels for trustees serving on the ASBA Board of Directors, committees and task forces
- ◆ Appropriate expense reimbursement for trustees and staff working on association business (i.e.: setting of mileage rate)

Question: What is the status of the Association's reserves?

Answer: The association reserves are reported annually in the audited financial statements which are posted on the ASBA website. Interest income earned on association reserves is used to balance the annual budget and reduces fees to members. Last year, association reserves earned \$57,025 in interest.

Reserves at August 31, 2013 totaled \$3,583,028.

This is comprised of two reserve funds set up by the Board of Directors:

- ◆ The building reserve fund (\$600,000). This fund is being used, on an as-needed basis, to address the increase in rental costs to the association from the increase in rates. It is being used to balance the 2013-2014 and 2014-2015 budget. The current board does not wish to deplete this fund completely but would like to leave a fund for future boards when the new lease expires so that there are options available at that time.
- ◆ The capital asset replacement reserve fund (\$648,345). This reserve is replenished each year by the

Who governs the ASBA?

A 12-member board of directors governs the association, made up of:

- ◆ President – elected by the entire membership (one vote per full member board in attendance)
- ◆ Vice-President – elected by the entire membership (one vote per full member board in attendance)
- ◆ Six zone directors – elected by the Zone
- ◆ Four metro board representatives – elected by each metro board (Calgary Catholic, Calgary Public, Edmonton Catholic, Edmonton Public)
- ◆ The President, the Vice-President, the Zone directors and the Metro directors are elected for two-year terms and are eligible for re-election for one successive term of two years.

ASBA Budget: Frequently Asked Questions

amortization expense (the annual expense from depreciating assets) in an effort to always have the available funds to replace those assets when they are fully amortized (used up). The fund is used to purchase capital assets like phone systems, computer equipment, computer software, network equipment, projectors, video conferencing equipment, printers, photocopiers, furniture or leasehold improvements.

and, the capital fund (\$159,587) and operating fund (\$2,175,096). The capital fund is not a cash reserve but the net book value of our capital assets.

The operating fund currently has approximately 4 months of operating expenses. The operating fund is used to sustain cash flow until we receive membership fees in late October, early November; for fee for service costs until we collect receivables; to pay for conference costs before we receive registration fees; as a contingency fund in case there is an event which requires a cash outflow like the tripartite negotiations, board chair meetings or the arbitrated settlement; and as a wind down fund in the event it is necessary.

Question: Do we make a profit on events?

Answer: Association policy is that all events must make a profit. Association events are expected to produce revenue that is in turn used for other association initiatives. However, when we account for the allocation of internal resources (i.e.: staff time) we break even or have a small surplus on association events. In the budget, direct expenses are allocated to functions like the cost of catering and contracted services (facilitator and speaker costs). There are a number of internal costs which are not allocated to self-supporting functions in the budget but are contained elsewhere in the budget including internal staff resources. Association staff are responsible for event planning

What services are available through the ASBA?

Through the ASBA, school boards may...

1. Hire, on a fee for service basis, ASBA lawyers, labour relations, educational and communication consultants for help with complex local issues.

2013-2014 fee for service rates:
Communications \$200/hr
Education Services \$210/hr
Labour Services \$200/hr
Legal Services \$250/hr

2. Join employee benefit, insurance and pension plans developed to respond to the unique needs of an educational setting

The Alberta School Employee Benefit Plan

The Alberta School Boards' Insurance Exchange

The Supplemental integrated Pension Plan

3. Receive specialized research and information to help them do their work locally
4. Learn from and network with school trustees
5. Access various trustee development opportunities
6. Subscribe to the school law newsletter – a newsletter written for the education community and discusses timely legal news in plain language for educators.

ASBA Budget: Frequently Asked Questions

which involves arranging a venue, meals, speakers, facilitators, bands, special events, travel arrangements, materials, trustee packages, brochures, nametags, awards, registrations, surveys, invoicing and payment processing. The cost of photocopying and supplies are also included elsewhere in the budget. Lastly, regularly we rely on the immense skills and talents of our internal staff resources and ask them to prepare and present sessions at our conferences and workshops (legal, educational services, communications).

Question: When does our current lease expire, what is the current lease rate and what are current market rates?

Answer: The current lease expires in April 2020. Following a thorough review of the available rental and building options and costs, the Board of Directors voted to renew the lease in April 2010 at the current location for ten years at \$20 per square foot for the first five years and \$22 per square foot for the last five years. The negotiated rates are at the lower end of market rates for Edmonton and area. Current operating and property costs are an additional \$15.53 per square foot.

Question: When calculating membership fees, where do the student enrolment numbers come from?

Answer: Alberta Education releases a report each year on Student Population by Grade, School and Authority – <http://education.alberta.ca/departments/stats/students.aspx>

In the membership fee calculation, student enrolments are taken from the most current report.

What about the financial health of the Association?

On December 13th, **Douglas Kroetsch**, a partner with Collins Barrow Edmonton LLP, presented the ASBA's 2012-2013 audited financial statements to the ASBA Board of Directors. Collins Barrow gave the ASBA a clean audit report. Kroetsch told the board that the ASBA is in a healthy position – it is carrying no debt and ended the year with an overall surplus of \$197,663. This is made up of an operating surplus of \$258,975 (operating revenues totaled \$5.5 million and operating expenditures totaled \$5.25 million); a deficit from self-supporting functions of \$61,780 and a surplus from other revenue and expenses of \$468. The association's assets, liabilities and fund balances totaled \$4.973 million. The ASBA audited financial statements are available at www.asba.ab.ca.

SGM 2014 – June 2-3

Sheraton Red Deer

Trusted to Lead: SGM 2014

Lea Brovedani, author of *Trusted: A Leader's Lesson*, is our keynote speaker for the spring conference, focused on building trust. Choose from nine sessions including one for board chairs and aspiring board chairs. Vote on the ASBA budget. Hear from the deputy minister. Get the lay of the political land from Paul McLoughlin and Janet Brown. And more.

ASBA Budget: Frequently Asked Questions

Question: How does the membership get input into the budget?

Answer: Each year in November school boards are asked for their input into the ASBA strategic plan. In January, the Board of Directors has their strategic planning session and this input becomes a part of the strategic planning process for the association. Resources in the budget are then allocated to the initiatives included in the strategic plan.

Resources are also directed to carrying out association policy – the work done by the membership at general meetings.

At the Spring General Meeting, the membership approves the overall association budget and the membership fee increase for the year.

Question: Who approves the draft budget that is presented to the membership at the Spring General Meeting?

Answer: The ASBA Board of Directors approves budget assumptions in January. From these, the ASBA administration prepares a draft budget with various options. This is presented to the Board of Directors for their consideration in March. The Board of Directors reviews the draft budget, discusses and approves various scenarios, and lastly approves a draft budget they believe would be acceptable to the membership.

Question: When is the budget distributed to the members?

Answer: The draft budget is sent out 60 days prior to the Spring General Meeting in the *Budget and Bylaws Bulletin*. Also, budget presentations are made to each of the Zones prior to the Spring General Meeting.

Get the community involved in public education

Enhancing school boards' connections with their local communities is a strategic focus for the ASBA. Resources are available on the ASBA website at http://www.asba.ab.ca/files/pdf/comm_engage_report12.pdf

Policy advisories

The ASBA prepares policy advisories on issues for members to use as guidelines as they develop or revise existing policies. These advisories are not policies in themselves, but rather include points that boards may wish to consider in drafting policies to fit their own particular circumstances. On the ASBA website are policy advisories for Anaphylaxis, School fees and fundraising at <http://www.asba.ab.ca/services/developing-policy.asp>

Research - The ASBA conducts quantitative and qualitative research about emerging issues in education and topics of interest to school boards. Research reports are on the ASBA website at: <http://www.asba.ab.ca/perspectives/research-papers.asp>

Get a preferred rate on home and auto insurance

Through a partnership with TD Meloche Monnex, the ASBA is offering trustees and school board staff a preferred rate on home and auto insurance. To get a free quote call 1.866.366.6668 or visit the ASBA website at: <http://www.asba.ab.ca/services/insurance.asp#home>

Appendix A: Current Membership Fees and Student Enrollment

September 1, 2013 to August 31, 2014

| Zone | Jurisdiction | Total Students* | Membership Fees |
|------|---|-----------------|-----------------|
| 23 | Aspen View Public School Division No. 78 | 2,961 | \$26,455 |
| 4 | Battle River Regional Division #31 | 6,254 | \$44,008 |
| 23 | Black Gold Regional Division #18 | 9,603 | \$60,078 |
| 23 | Buffalo Trail PS Regional Division #28 | 4,267 | \$34,468 |
| 5 | Calgary RCSSD #1 | 50,825 | \$154,849 |
| 5 | Calgary Board of Education | 110,185 | \$240,325 |
| 5 | Canadian Rockies R. D. #12 | 2,175 | \$21,365 |
| 4 | Chinook's Edge School Division #73 | 10,767 | \$65,665 |
| 5 | Christ the Redeemer Catholic S.R.D. #3 | 9,389 | \$59,048 |
| 4 | Clearview School Division #71 | 2,450 | \$23,143 |
| 23 | East Central Alberta CSSRD #16 | 2,347 | \$22,473 |
| 23 | E. Central Francophone Ed. Region #3 | 696 | \$11,739 |
| 23 | Edmonton Catholic Separate School District #7 | 37,316 | \$126,266 |
| 23 | Edmonton School District #7 | 86,945 | \$206,860 |
| 23 | Elk Island Catholic Separate RD #41 | 5,911 | \$42,359 |
| 23 | Elk Island Public Schools R. D. #14 | 16,591 | \$81,497 |
| 23 | Evergreen CSRD #2 | 3,709 | \$31,300 |
| 5 | Foothills School Division #38 | 7,740 | \$51,136 |
| 23 | Fort McMurray RCSSD #32 | 5,518 | \$40,473 |
| 23 | Fort McMurray Public School District #2833 | 5,501 | \$40,394 |
| 1 | Fort Vermilion School Division #52 | 3,293 | \$28,608 |
| 5 | Golden Hills School Division #75 | 6,462 | \$45,002 |
| 1 | Grande Prairie RCSSD #28 | 4,327 | \$34,756 |
| 1 | Grande Prairie Public School District #2357 | 7,804 | \$51,445 |
| 23 | Grande Yellowhead Public School Division #77 | 4,861 | \$37,319 |
| 6 | Grasslands Regional Division #6 | 3,647 | \$30,897 |
| 23 | Greater N. Central Francophone Ed. Region #2 | 2,884 | \$25,958 |
| 23 | Greater St. Albert RCSSD | 5,998 | \$42,777 |
| 1 | High Prairie School Division #48 | 3,109 | \$27,413 |
| 1 | Holy Family Catholic Regional Division #37 | 2,165 | \$21,300 |
| 6 | Holy Spirit RCSR #4 | 4,622 | \$36,175 |
| 6 | Horizon School Division #67 | 3,587 | \$30,508 |
| 23 | Lakeland RCSSD #150 | 1,992 | \$20,177 |
| 6 | Lethbridge School District #51 | 9,308 | \$58,660 |
| 23 | Living Waters CRD #42 | 1,856 | \$19,291 |

Appendix A: Current Membership Fees and Student Enrollment

September 1, 2013 to August 31, 2014

| Zone | Jurisdiction | Total Students* | Membership Fees |
|------|---|-----------------|--------------------|
| 6 | Livingstone Range School Div. #68 | 3,589 | \$30,523 |
| 23 | Lloydminster Public S. D. #99 | 2,350 | \$22,495 |
| 23 | Lloydminster RCSSD #89 | 1,469 | \$16,786 |
| 6 | Medicine Hat CSRD #20 | 2,624 | \$24,273 |
| 6 | Medicine Hat School District #76 | 7,051 | \$47,831 |
| 23 | Northern Gateway Regional Division #10 | 4,982 | \$37,903 |
| 23 | Northern Lights School Division #69 | 6,037 | \$42,964 |
| 1 | Northland School Division #61 | 2,715 | \$24,864 |
| 1 | Northwest Francophone Ed. Region #1 | 473 | \$10,133 |
| 6 | Palliser Regional Division #26 | 7,463 | \$49,804 |
| 23 | Parkland School Division #70 | 10,104 | \$62,483 |
| 1 | Peace River School Division #10 | 3,078 | \$27,211 |
| 1 | Peace Wapiti School Division #76 | 5,624 | \$40,984 |
| 23 | Pembina Hills Regional Division #7 | 6,631 | \$45,815 |
| 5 | Prairie Land Regional Division #25 | 1,431 | \$16,541 |
| 6 | Prairie Rose School Division #8 | 3,428 | \$29,479 |
| 4 | Red Deer Catholic Regional Division #39 | 8,458 | \$54,585 |
| 4 | Red Deer Public Schools | 10,340 | \$63,613 |
| 5 | Rocky View School Division #41 | 19,392 | \$87,545 |
| 5 | Southern Francophone Education Region No. 4 | 2,751 | \$25,094 |
| 23 | St. Albert Public School District | 7,202 | \$48,551 |
| 23 | St. Paul Education Regional Division #1 | 4,122 | \$33,770 |
| 23 | St. Thomas Aquinas RCSRSD #38 | 3,388 | \$29,220 |
| 23 | Sturgeon School Division #24 | 4,848 | \$37,255 |
| 6 | Westwind School Division #74 | 4,327 | \$34,756 |
| 4 | Wetaskiwin Regional Division #11 | 3,928 | \$32,719 |
| 4 | Wild Rose School Division #66 | 5,103 | \$38,479 |
| 4 | Wolf Creek School Division #72 | 7,242 | \$48,746 |
| 23 | Yellowknife Education District #1 | 1,767 | \$18,715 |
| 23 | Yellowknife Catholic Schools | 1,344 | \$15,979 |
| | Totals | 600,326 | \$2,993,302 |

*Note: Student totals were compiled from a report on Student Population for the 2013-2014 school year provided by Alberta Education. Student registration information is as of September 2013. These are updated with the most current available information as per bylaw #13.

Appendix B: Membership Fee Formula

Each member board shall pay a basic fee (BF) in the amount of \$6,727.50 plus a fee on a per student basis (PSF) to the Association. The fee shall be calculated as follows:

$$\text{Member Board Fee} = \text{Fee on a Per Student Basis} + \text{Basic Fee}$$

The fee on a per student basis (PSF) is calculated by using the aggregate total of weighted enrolments (WE) of all member boards as the denominator in the formula. Once the PSF has been calculated, it is applied to the weighted enrolment figures on a board by board basis to arrive at the per student component of the annual membership fee. The basic fee is added in to arrive at the total Member Board Fee (MBF).

The calculations are made as follows:

1. Calculate weighted enrolment (WE) for each member board.

$$\text{WE} = [(C1 \times S1) + (C2 \times S2) + (C3 \times S3) + (C4 \times S4) + (C5 \times S5)]$$

2. Add together the WEs of each member board to arrive at the aggregate weighted enrolment (AGWE).

$$\text{AGWE} = \text{WE1} + \text{WE2} + \text{WE3} \dots \text{WEn}$$

3. Use the AGWE as the denominator in the following formula to arrive at the Per Student Fee (PSF).

$$\text{PSF} = \frac{\text{MAF} - (\text{MB} \times \text{BF})}{\text{AGWE}}$$

4. The PSF is then applied to the following formula to determine the Member Board Fee on an individual basis.

$$\text{MBF} = (\text{PSF} \times \text{WE}) + \text{BF}$$

(continued)

Appendix B: Membership Fee Formula Abbreviations

| | |
|------|---|
| BF | Basic Fee (\$6,727.50) |
| PSF | Per Student Fee |
| MB | Number of Member Boards |
| MAF | Total Membership Annual Fees (Budget line item) |
| MBF | Individual Member Board Fee |
| WE | Weighted Enrolment |
| AGWE | Aggregate Total of Weighted Enrolments (all member boards) |
| C1 | Per student weight (1.0000) for the first 750 students |
| C2 | Per student weight (.9000) for 751 to 4,000 students |
| C3 | Per student weight (.6666) for 4,001 to 12,000 students |
| C4 | Per student weight (.3000) for 12,001 to 50,000 students |
| C5 | Per student weight (.2000) for any students in excess of 50,000 |
| S1 | Number of students in first category (to 750) |
| S2 | Number of students in second category (751 - 4,000) |
| S3 | Number of students in third category (4,001 - 12,000) |
| S4 | Number of students in fourth category (12,001 - 50,000) |
| S5 | Number of students in fifth category (in excess of 50,000) |

Appendix C: Audited Financial Statements

Financial Statements of
ALBERTA SCHOOL BOARDS ASSOCIATION
August 31, 2013, August 31, 2012 and
September 1, 2011

INDEPENDENT AUDITORS' REPORT

To the Members of Alberta School Boards Association

We have audited the accompanying financial statements of Alberta School Boards Association, which comprise the statements of financial position as at August 31, 2013, August 31, 2012 and September 1, 2011 and the statements of revenues, expenditures and fund balances and cash flows for the years ended August 31, 2013 and August 31, 2012, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

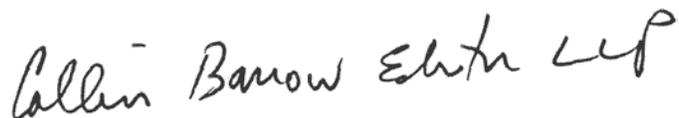
Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable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

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

We believe that the audit evidence we have obtained in our audits 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 Association as at August 31, 2013, August 31, 2012 and September 1, 2011 and the results of its operations and its cash flows for the years ended August 31, 2013 and August 31, 2012 in accordance with Canadian accounting standards for not-for-profit organizations.



ALBERTA SCHOOL BOARDS ASSOCIATION

Financial Statements

Years Ended August 31, 2013 and August 31, 2012

Financial Statements

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ALBERTA SCHOOL BOARDS ASSOCIATION
 Statements of Financial Position
 August 31, 2013, August 31, 2012 and September 1, 2011

| | August 31, 2013 (Schedule 1) | August 31, 2012 (Schedule 2) | September 1, 2011 (Schedule 3) |
|---|---|------------------------------------|--------------------------------------|
| ASSETS | | | |
| Current Assets | | | |
| Cash and cash equivalents (Note 3) | \$ 2,974,663 | \$ 2,721,798 | \$ 2,661,220 |
| Accounts receivable | 650,899 | 681,268 | 394,089 |
| Goods and Services Tax receivable | 11,681 | 9,192 | 8,196 |
| Prepaid expenses | 133,225 | 124,598 | 121,518 |
| Investments (Note 3) | 555,572 | 480,883 | 463,498 |
| Advances to PICA Electrical Aggregation Program (Note 6) | <u>---</u> | <u>54,594</u> | <u>20,258</u> |
| | 4,326,040 | 4,072,333 | 3,668,779 |
| Investments (Note 3) | 487,027 | 485,736 | 387,076 |
| Membership | 250 | 250 | 250 |
| Capital assets (Note 7) | <u>159,587</u> | <u>147,785</u> | <u>178,162</u> |
| | <u>\$ 4,972,904</u> | <u>\$ 4,706,104</u> | <u>\$ 4,234,267</u> |
| LIABILITIES AND FUND BALANCES | | | |
| Current Liabilities | | | |
| Accounts payable and accrued liabilities | \$ 684,411 | \$ 683,165 | \$ 535,198 |
| Deferred revenue (Note 5) | <u>249,365</u> | <u>270,924</u> | <u>86,246</u> |
| | 933,776 | 954,089 | 621,444 |
| Pension obligation (Note 8) | <u>456,100</u> | <u>366,650</u> | <u>263,400</u> |
| | 1,389,876 | 1,320,739 | 884,844 |
| Fund balances | <u>3,583,028</u> | <u>3,385,365</u> | <u>3,349,423</u> |
| | <u>\$ 4,972,904</u> | <u>\$ 4,706,104</u> | <u>\$ 4,234,267</u> |

Commitment (Note 12)

Approved on behalf of the Board:

 Director

 Director

See accompanying notes to the financial statements

ALBERTA SCHOOL BOARDS ASSOCIATION
Statement of Revenues, Expenditures and Fund Balances
August 31, 2013 and August 31, 2012

| | Operating Fund | Capital Fund | Reserve Fund | 2013 Total | 2012 Total (Schedule 4) |
|--|---------------------|-------------------|---------------------|----------------------------|----------------------------|
| Operating Revenue (Schedule 5) | \$ 5,501,424 | \$ --- | \$ --- | \$ 5,501,424 | \$ 5,109,030 |
| Expenditures | | | | | |
| Operating (Schedule 6) | 4,796,859 | --- | --- | 4,796,859 | 4,658,625 |
| Governance and task force | <u>445,590</u> | --- | --- | <u>445,590</u> | <u>441,093</u> |
| | <u>5,242,449</u> | --- | --- | <u>5,242,449</u> | <u>5,099,718</u> |
| Excess of operating revenues over operating expenses | 258,975 | --- | --- | 258,975 | 9,312 |
| Self-Supporting Functions | | | | | |
| General meetings and Seminars: | | | | | |
| Revenue | 788,308 | --- | --- | 788,308 | 681,215 |
| Direct expenses | (593,120) | --- | --- | (593,120) | (393,008) |
| Salary and benefit allocation (Note 10) | <u>(256,968)</u> | --- | --- | <u>(256,968)</u> | <u>(284,917)</u> |
| | (61,780) | --- | --- | (61,780) | 3,290 |
| Other Revenue (Expense) | | | | | |
| Investment income (Note 3) | 57,025 | --- | --- | 57,025 | 86,686 |
| Amortization of capital assets | --- | (56,557) | --- | (56,557) | (63,346) |
| | <u>57,025</u> | <u>(56,557)</u> | --- | <u>468</u> | <u>23,340</u> |
| Excess of revenues over expenditures (expenditures over revenues) | 254,220 | (56,557) | --- | 197,663 | 35,942 |
| Fund balances, beginning of year | 1,984,248 | 147,785 | 1,253,332 | 3,385,365 | 3,349,423 |
| Fund transfers to (from): | | | | | |
| Operating Fund | --- | --- | --- | --- | --- |
| Capital Fund | --- | 68,359 | (68,359) | --- | --- |
| Reserve Fund | <u>(63,372)</u> | --- | <u>63,372</u> | --- | --- |
| | <u>(63,372)</u> | <u>68,359</u> | <u>(4,987)</u> | --- | --- |
| Fund balances, end of year | <u>\$ 2,175,096</u> | <u>\$ 159,587</u> | <u>\$ 1,248,345</u> | <u>\$ 3,583,028</u> | <u>\$ 3,385,365</u> |

See accompanying notes to the financial statements.

ALBERTA SCHOOL BOARDS ASSOCIATION

Statement of Cash Flows

August 31, 2013 and August 31, 2012

| | 2013 | 2012 |
|---|----------------------------|----------------------------|
| Cash provided by (Used in): | | |
| Operations | | |
| Excess of revenues over expenditures | \$ 197,663 | \$ 35,942 |
| Items not involving cash: | | |
| Amortization of capital assets | 56,557 | 63,346 |
| Decrease (increase) in fair market value of investments (Note 3) | (369) | 6,201 |
| Increase in pension obligation | 89,450 | 103,250 |
| Change in non-cash operating working capital: | | |
| Decrease (increase) in accounts receivable | 30,369 | (287,179) |
| Increase in Goods and Services Tax receivable | (2,489) | (996) |
| Increase in prepaid expenses | (8,627) | (3,080) |
| Increase in accounts payable and accrued liabilities | 1,246 | 147,967 |
| Increase (decrease) in deferred revenue | (21,559) | 184,678 |
| Decrease (increase) in advance to PICA Electrical Aggregation program | <u>54,594</u> | <u>(34,336)</u> |
| | <u>396,835</u> | <u>215,793</u> |
| Investments | | |
| Purchase of investments | (75,611) | (122,246) |
| Purchase of capital assets | <u>(68,359)</u> | <u>(32,969)</u> |
| | <u>(143,970)</u> | <u>(155,215)</u> |
| Increase in cash | 252,865 | 60,578 |
| Cash and cash equivalents, beginning of year | <u>2,721,798</u> | <u>2,661,220</u> |
| Cash and cash equivalents, end of year | <u>\$ 2,974,663</u> | <u>\$ 2,721,798</u> |

See accompanying notes to the financial statements.

ALBERTA SCHOOL BOARDS ASSOCIATION

Notes to the Financial Statements

August 31, 2013, August 31, 2012 and September 1, 2011

Alberta School Boards Association (the "Association") is incorporated under the Alberta School Boards Association Act. Its principal activity is to further the interest of public education within the Province of Alberta. The Association is a non-taxable organization.

1. Significant Accounting Policies

Basis of Presentation

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations as issued by the Accounting Standards Board in Canada.

Basis of Accounting

The Alberta School Boards Association follows the restricted fund method of accounting for contributions and maintains an Operating Fund, a Capital Fund and a Reserve Fund.

The Operating Fund is used to finance the daily operations of the Association. This fund reports unrestricted resources and restricted operating revenue.

The Capital Fund reports the assets, liabilities, revenues and expenses related to the Association's capital assets.

The Reserve Fund is used to maintain reserves for contingencies, repairs, maintenance and replacement of equipment and rental expenses as designated by the Board of Directors and consists of the capital asset reserve and the rental offset reserve.

The Alberta School Employee Benefit Plan (the "Plan") is sponsored through a Deed of Trust jointly by the Alberta School Boards Association and the Alberta Teachers' Association. Separate financial statements are prepared for the Plan.

Cash and Cash Equivalents

Cash and cash equivalents consists of cash on hand, current accounts with regulated financial institutions and highly liquid demand investments with maturities of three months or less at the date of acquisition.

Financial Instruments

Measurement of Financial Instruments

The Association initially measures its financial assets and financial liabilities at fair value, except for certain non-arm's length transactions.

The Association subsequently measures all its financial assets and financial liabilities at amortized cost, except for investments in equity instruments that are quoted in an active market and financial instruments designated to be measured at fair value, which are measured at fair value. Changes in fair value are recognized in the statement of revenues, expenditures and fund balances.

Financial assets measured at amortized cost include cash and cash equivalents, accounts receivable and investments.

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

ALBERTA SCHOOL BOARDS ASSOCIATION

Notes to the Financial Statements

August 31, 2013, August 31, 2012 and September 1, 2011

1. Significant Accounting Policies (Continued)

Financial Instruments (Continued)

Impairment

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in the statement of revenues, expenditures and fund balances. A previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in the statement of revenues, expenditures and fund balances.

Allocation of Expenses

The Association provides for certain allocation of general operating costs. The percentage allocated is based on an estimate of time incurred by the department's areas. See note 10 for specific details of allocation of expenses.

Capital Assets

Capital assets are recorded at cost less accumulated amortization. Capital assets are amortized on the straight-line basis over their estimated useful lives as follows:

| | |
|------------------------|-----------------|
| Furniture | 10 years |
| Office equipment | 5 years |
| Leasehold improvements | over lease term |

Revenue Recognition

Restricted contributions related to general operations are recognized as revenue of the Operating Fund in the year in which the related expenses are incurred. All other restricted contributions are recognized as revenue of the appropriate restricted fund.

Unrestricted contributions are recognized as revenue of the Operating Fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

The Association recognizes rental revenue when earned as specified in the rental agreements on a straight-line basis over the term of the related agreement. Recoveries from tenants for taxes, insurance and other operating expense are recognized as revenues in the period the costs are incurred.

Investment income is recognized as revenue of the Operating Fund when earned.

Employee Future Benefits

The Association participates in three pension plans. The Association participates in the Local Authorities Pension Plan ("LAPP") and a registered Supplemental Integrated Pension Plan ("SiPP"). These plans are multi-employer defined benefit pension plans that provide pensions for the Association's participating employees, based on years of service, final average earnings and age.

ALBERTA SCHOOL BOARDS ASSOCIATION

Notes to the Financial Statements

August 31, 2013, August 31, 2012 and September 1, 2011

1. Significant Accounting Policies (Continued)

Employee Future Benefits (Continued)

LAPP and registered SiPP contributions are accounted for using defined contribution accounting, wherein contributions for current and past service pension benefits are recorded as expenditures in the year in which they become due.

LAPP and registered SiPP costs included in these financial statements consist of the amount of employer contributions required for its employees during the year, based on rates which are expected to provide for benefits payable under the pension plan. The Association's portion of the pension plans' deficit or surplus is not recorded by the Association.

The Association also has a non-registered Supplementary Executive Retirement Plan ("SERP"), which is a defined benefit pension plan, (effective September 1, 2004). It is designed to provide designated employees with benefits that supplement the Local Authorities Pension Plan.

The actual determination of the accrued benefit obligation for pension benefits uses the projected accrued benefit cost method with proration on service and incorporates management's best estimate of salary escalation, retirement ages of employees and other actuarial factors.

For the purposes of calculating the expected return on plan assets, those assets are valued at fair value. There are currently no plan assets.

Actuarial gains (losses) arise from the difference between actual long-term rate of return on plan assets for a period and the expected long-term rate of return on plan assets for that period or from changes in actuarial assumptions used to determine the accrued benefit obligation. The average remaining service period of the active employees covered by the pension plan is two years.

Past service costs arising from plan initiation are deferred and amortized on a straight-line basis over the remaining service period of employees active at the date of initiation.

Use of Estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the year. Actual results could differ from those estimates. The more significant estimates used by management include valuation of accounts receivable, accrued pension obligation and useful lives for the amortization of capital assets.

2. Transition to Canadian Accounting Standards for Not-For-Profit Organizations

These financial statements are for the period covered by the Association's first annual financial statements prepared in accordance with Canadian accounting standards for not-for-profit organizations ("ASNPO"). The accounting policies have been applied in preparing the annual financial statements for the years ended August 31, 2013 and 2012, and the opening statement of financial position on September 1, 2011, the transition date.

ALBERTA SCHOOL BOARDS ASSOCIATION

Notes to the Financial Statements

August 31, 2013, August 31, 2012 and September 1, 2011

2. Transition to Canadian Accounting Standards for Not-For-Profit Organizations (Continued)

In preparing the opening statement of financial position and the financial statements for the year ended August 31, 2012, no adjustments were required to amounts previously reported in financial statements that were prepared in accordance with Canadian generally accepted accounting principles. The transition to Canadian accounting standards for not-for-profit organizations provides for certain elections on first time adoption. The Association has not elected to take any exemptions available for first time adoption of ASNPO. There has been no impact on the Association's financial position, operations or cash flows as a result of transition to ASNPO

3. Cash, Cash Equivalents and Investments

| | <u>August 31, 2013</u> | <u>August 31, 2012</u> | <u>September 1, 2011</u> |
|---|----------------------------|----------------------------|------------------------------|
| Operating account | \$ 179,633 | \$ 185,115 | \$ 249,149 |
| Investment account | 37 | 57,331 | 156,992 |
| Consolidated Cash Investment Trust Fund | <u>2,794,993</u> | <u>2,479,352</u> | <u>2,255,079</u> |
| | <u>\$ 2,974,663</u> | <u>\$ 2,721,798</u> | <u>\$ 2,661,220</u> |

The Consolidated Cash Investment Trust Fund of the Province of Alberta is a demand account managed by Alberta Treasury with the objective of providing competitive interest income to depositors while maintaining security and liquidity of depositors' capital. The portfolio is comprised of high quality short-term fixed income securities with a maximum term of maturity of five years. Interest is earned on the daily cash balance and the average rate of earnings of the Fund varies depending on prevailing market interest rates.

| | <u>August 31, 2013</u> | <u>August 31, 2012</u> | <u>September 1, 2011</u> |
|--|----------------------------|----------------------------|------------------------------|
| Guaranteed Investment Certificates bearing interest of 1.000% to 3.050%, maturing September 2013 to October 2016 | \$ 1,042,599 | \$ 966,619 | \$ 595,053 |
| Bonds: | | | |
| Provincial government backed bonds, bearing yield rates of 3.669% to 4.750%, maturing October 2011 to June 2012 | --- | --- | 255,521 |
| | \$ 1,042,599 | \$ 966,619 | 850,574 |
| Less: current portion | <u>(555,572)</u> | <u>(480,883)</u> | <u>(463,498)</u> |
| | <u>\$ 487,027</u> | <u>\$ 485,736</u> | <u>\$ 387,076</u> |

ALBERTA SCHOOL BOARDS ASSOCIATION

Notes to the Financial Statements

August 31, 2013, August 31, 2012 and September 1, 2011

3. Cash, Cash Equivalents and Investments (Continued)

Investment income is comprised of the following:

| | <u>August 31, 2013</u> | <u>August 31, 2012</u> |
|---|----------------------------|----------------------------|
| Increase (decrease) of fair market value of investments | \$ 369 | \$ (6,201) |
| Interest | <u>56,656</u> | <u>92,887</u> |
| | <u>\$ 57,025</u> | <u>\$ 86,686</u> |

The Association does not use derivative instruments to alter the effects of interest or market risks.

4. Available Credit Facilities

The Association has a demand operating loan available for use, up to a maximum of \$150,000, bearing interest at prime plus 1.0% and is unsecured. As at August 31, 2013 no amounts have been drawn against the available operating loan (2012 - \$nil; September 1, 2011 - \$nil).

5. Deferred Revenue

| | <u>August 31, 2013</u> | <u>August 31, 2012</u> | <u>September 1, 2011</u> |
|---------------------------|----------------------------|----------------------------|------------------------------|
| Education Support Grant | \$ 234,592 | \$ 215,000 | \$ 85,000 |
| Self-supporting functions | --- | 55,924 | 1,000 |
| Fee for service | <u>14,773</u> | <u>---</u> | <u>246</u> |
| | <u>\$ 249,365</u> | <u>\$ 270,924</u> | <u>\$ 86,246</u> |

6. Advances to PICA Electrical Aggregation Program

The Association has entered into a consortium (the Public Institutional Consumers Association – “PICA”) with the Provincial Healthcare Association and the Public Colleges and Technical Institutes of Alberta to advance the interest of their members with regard to energy utility matters. PICA makes representations at hearings of the Energy Utilities Board (“EUB”). Typically, these representations incur costs and the EUB has the discretion to order the applicant to reimburse the consortium for these costs if the intervention is in the public interest. Since its inception, PICA has had all costs of its interventions reimbursed.

During the year, the Association received the remaining balance of \$54,594.

ALBERTA SCHOOL BOARDS ASSOCIATION

Notes to the Financial Statements

August 31, 2013, August 31, 2012 and September 1, 2011

7. Capital Assets

| | August 31, 2013 | | |
|------------------------|---------------------|--------------------------|-------------------|
| | Cost | Accumulated Amortization | Net |
| Furniture | \$ 314,120 | \$ 268,277 | \$ 45,843 |
| Office equipment | 512,144 | 399,663 | 112,481 |
| Leasehold improvements | <u>365,138</u> | <u>363,875</u> | <u>1,263</u> |
| | <u>\$ 1,191,402</u> | <u>\$ 1,031,815</u> | <u>\$ 159,587</u> |

| | August 31, 2012 | | |
|------------------------|---------------------|--------------------------|-------------------|
| | Cost | Accumulated Amortization | Net |
| Furniture | \$ 314,120 | \$ 254,045 | \$ 60,075 |
| Office equipment | 443,785 | 358,085 | 85,700 |
| Leasehold improvements | <u>365,138</u> | <u>363,128</u> | <u>2,010</u> |
| | <u>\$ 1,123,043</u> | <u>\$ 975,258</u> | <u>\$ 147,785</u> |

| | September 1, 2011 | | |
|------------------------|---------------------|--------------------------|-------------------|
| | Cost | Accumulated Amortization | Net |
| Furniture | \$ 314,120 | \$ 236,326 | \$ 77,794 |
| Office equipment | 544,582 | 446,970 | 97,612 |
| Leasehold improvements | <u>365,138</u> | <u>362,382</u> | <u>2,756</u> |
| | <u>\$ 1,223,840</u> | <u>\$ 1,045,678</u> | <u>\$ 178,162</u> |

8. Employee Future Benefits

- (i) The Association participates in the Local Authorities Pension Plan ("LAPP") which is a multi-employer defined benefit plan. The pension expense recorded in these financial statements is equal to the annual contributions of \$222,141 for the year ended August 31, 2013 (August 31, 2012 - \$221,854; September 1, 2011 - \$201,039). At December 31, 2012, LAPP reported a deficit of \$4,977,303 (August 31, 2012 - \$4,639,390; September 1, 2011 - \$4,635,250).

The Association participates in a registered Supplementary Integrated Pension Plan ("SiPP") which is also a multi-employer defined benefit plan. The pension expense recorded in these financial statements is equal to the annual contributions of \$6,700 for the year ended August 31, 2013 (August 31, 2012 - \$6,249; September 1, 2011 - \$6,332).

ALBERTA SCHOOL BOARDS ASSOCIATION

Notes to the Financial Statements

August 31, 2013, August 31, 2012 and September 1, 2011

8. Employee Future Benefits (Continued)

- (ii) The Association also has a non-registered Supplementary Executive Retirement Plan ("SERP"), which is a defined benefit plan for designated employees. The benefits are based on years of service and the employee's final average earnings. The cost of this program is not currently being funded.

The Association accrues its obligations under employee defined benefit plans as the employees render the services necessary to earn the pension.

The Association measures its accrued benefit obligations and fair value of plan assets, if any, for accounting purposes as at August 31 each year. The actuarial valuation of the plan was done at December 31, 2011.

Defined benefit plan obligations are as follows:

| | <u>August 31, 2013</u> | <u>August 31, 2012</u> |
|--|----------------------------|----------------------------|
| Accrued benefit obligation: | | |
| Balance, beginning of year | \$ 366,650 | \$ 263,400 |
| Current service cost | 26,400 | 18,100 |
| Interest cost | 18,800 | 16,100 |
| Net actuarial loss on accrued benefit obligation | <u>44,250</u> | <u>69,050</u> |
| | <u>\$ 456,100</u> | <u>\$ 366,650</u> |

There are no defined benefit plan assets.

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

| | <u>August 31, 2013</u> | <u>August 31, 2012</u> | <u>September 1, 2011</u> |
|----------------------------|----------------------------|----------------------------|------------------------------|
| Pension obligation | \$ 459,700 | \$ 456,500 | \$ 284,200 |
| Plan deficit | (459,700) | (456,500) | (284,200) |
| Experience losses | <u>3,600</u> | <u>89,850</u> | <u>20,800</u> |
| Accrued benefit obligation | <u>\$ 456,100</u> | <u>\$ 366,650</u> | <u>\$ 263,400</u> |

The significant actuarial assumptions adopted in measuring the Association's accrued benefit obligations are as follows:

| | <u>August 31, 2013</u> | <u>August 31, 2012</u> | <u>September 1, 2011</u> |
|---|----------------------------|----------------------------|------------------------------|
| Accrued benefit obligation as of August 31: | | | |
| Discount rate | 4.60% | 4.00% | 5.50% |
| Rate of compensation increase | 3.50% | 3.50% | 4.00% |

ALBERTA SCHOOL BOARDS ASSOCIATION

Notes to the Financial Statements

August 31, 2013, August 31, 2012 and September 1, 2011

9. Alberta School Boards Insurance Exchange

The Association exercises control over Alberta School Boards Insurance Exchange ("ASBIE") by virtue of its ability to appoint the members of ASBIE's Board of Directors. ASBIE was formed under the Reciprocal Insurance Exchange Agreement for Municipalities in the Province of Alberta by way of various municipalities subscribing to the agreement. ASBIE commenced operations on January 1, 2003.

There were no related party transactions between the Association and ASBIE during the year.

The net assets and results from operations of ASBIE are not included in the financial statements of the Association. A financial summary of ASBIE for the periods ended August 31 is as follows:

| | August 31, 2013 | August 31, 2012 | September 1, 2011 |
|-------------|----------------------------|---------------------|----------------------|
| | (Unaudited) | (Unaudited) | (Unaudited) |
| Assets | \$ 7,405,962 | \$ 6,045,681 | \$ 5,693,338 |
| Liabilities | <u>(4,424,679)</u> | <u>(4,043,360)</u> | <u>(4,538,229)</u> |
| Net assets | <u>\$ 2,981,283</u> | <u>\$ 2,002,321</u> | <u>\$ 1,155,109</u> |

| | August 31, 2013 | August 31, 2012 |
|--|----------------------------|--------------------|
| | (Unaudited) | (Unaudited) |
| Revenue | \$ 3,068,627 | \$ 2,172,450 |
| Expenditures | <u>(2,089,665)</u> | <u>(2,209,224)</u> |
| Excess (deficiency) of revenue over expenses | <u>\$ 978,962</u> | <u>\$ (36,774)</u> |

10. Allocation of Expenses

Direct salary and benefit costs have been allocated from the various departments to self-supporting functions expense based on an estimate of time incurred by the departments' areas, at the following proportion of the total salary and benefits costs of each department:

| | |
|---------------------|-------|
| Corporate Services | 15.1% |
| Finance | 8.7% |
| Communications | 58.1% |
| Executive Office | 1.9% |
| Association Affairs | 14.1% |
| Member Services | 2.1% |

ALBERTA SCHOOL BOARDS ASSOCIATION

Notes to the Financial Statements

August 31, 2013, August 31, 2012 and September 1, 2011

11. Supplementary Integrated Pension Plan

The Association exercises control over the Registered Supplementary Integrated Pension Plan ("SiPP") by virtue of its ability to appoint the members of SiPP's Governance Board. SiPP is a registered pension plan subject to pension legislation and is registered with Alberta Finance and the Canada Revenue Agency. SiPP commenced operations on January 1, 2004. The fiscal year for SiPP is January 1 to December 31.

The Association pays expenses on behalf of SiPP and invoices the plan to recover these expenses.

The net assets and results from operations of SiPP are not included in the financial statements of the Association. A financial summary of SiPP for the periods ended August 31 is as follows:

| | <u>2013</u> (Unaudited) | <u>2012</u> (Unaudited) |
|--------------|----------------------------|----------------------------|
| Assets | \$ 4,747,540 | \$ 4,183,624 |
| Liabilities | <u>(4,387,721)</u> | <u>(4,108,566)</u> |
| Net assets | <u>\$ 359,819</u> | <u>\$ 75,058</u> |
| Revenue | \$ 136,378 | \$ 136,865 |
| Expenditures | <u>(136,378)</u> | <u>(136,865)</u> |
| Net income | <u>\$ ---</u> | <u>\$ ---</u> |

12. Commitment

The Association leases its office premises under a long-term operating lease. The minimum annual lease commitments are as follows:

| | |
|---------------------|---------------------|
| 2014 | 315,180 |
| 2015 | 315,180 |
| 2016 | 346,698 |
| 2017 | 346,698 |
| 2018 and subsequent | <u>910,082</u> |
| | <u>\$ 2,233,838</u> |

Under the terms of the premises lease that expires April 2020, the Association is also responsible for its proportionate share of operating costs.

ALBERTA SCHOOL BOARDS ASSOCIATION
Schedule 1 – Statement of Financial Position
August 31, 2013

| | Operating Fund | Capital Fund | Reserve Fund | 2013 Total |
|--|---------------------|-------------------|---------------------|---------------------|
| ASSETS | | | | |
| Current Assets | | | | |
| Cash and cash equivalents (Note 3) | \$ 2,321,331 | \$ --- | \$ 653,332 | \$ 2,974,663 |
| Accounts receivable | 650,899 | --- | --- | 650,899 |
| Goods and Services Tax receivable | 11,681 | --- | --- | 11,681 |
| Prepaid expenses | 133,225 | --- | --- | 133,225 |
| Investments (Note 3) | 447,586 | --- | 107,986 | 555,572 |
| Advances to PICA Electrical Aggregation Program (Note 6) | --- | --- | --- | --- |
| | 3,564,722 | --- | 761,318 | 4,326,040 |
| Investments (Note 3) | --- | --- | 487,027 | 487,027 |
| Membership | 250 | --- | --- | 250 |
| Capital assets (Note 7) | --- | 159,587 | --- | 159,587 |
| | <u>\$ 3,564,972</u> | <u>\$ 159,587</u> | <u>\$ 1,248,345</u> | <u>\$ 4,972,904</u> |
| LIABILITIES AND FUND BALANCES | | | | |
| Current Liabilities | | | | |
| Accounts payable and accrued liabilities | \$ 684,411 | --- | --- | \$ 684,411 |
| Deferred revenue (Note 5) | 249,365 | --- | --- | 249,365 |
| | 933,776 | --- | --- | 933,776 |
| Pension obligation (Note 8) | 456,100 | --- | --- | 456,100 |
| | 1,389,876 | --- | --- | 1,389,876 |
| Fund balances | 2,175,096 | 159,587 | 1,248,345 | 3,583,028 |
| | <u>\$ 3,564,972</u> | <u>\$ 159,587</u> | <u>\$ 1,248,345</u> | <u>\$ 4,972,904</u> |

See accompanying notes to the financial statements

ALBERTA SCHOOL BOARDS ASSOCIATION
Schedule 2 – Statement of Financial Position
August 31, 2012

| | Operating Fund | Capital Fund | Reserve Fund | 2012 Total |
|--|---------------------|-------------------|---------------------|---------------------|
| ASSETS | | | | |
| Current Assets | | | | |
| Cash and cash equivalents (Note 3) | \$ 2,068,466 | \$ --- | \$ 653,332 | \$ 2,721,798 |
| Accounts receivable | 681,268 | --- | --- | 681,268 |
| Goods and Services Tax receivable | 9,192 | --- | --- | 9,192 |
| Prepaid expenses | 124,598 | --- | --- | 124,598 |
| Investments (Note 3) | 366,619 | --- | 114,264 | 480,883 |
| Advances to PICA Electrical Aggregation Program (Note 6) | <u>54,594</u> | <u>---</u> | <u>---</u> | <u>54,594</u> |
| | 3,304,737 | --- | 767,596 | 4,072,333 |
| Investments (Note 3) | --- | --- | 485,736 | 485,736 |
| Membership | 250 | --- | --- | 250 |
| Capital assets (Note7) | <u>---</u> | <u>147,785</u> | <u>---</u> | <u>147,785</u> |
| | <u>\$ 3,304,987</u> | <u>\$ 147,785</u> | <u>\$ 1,253,332</u> | <u>\$ 4,706,104</u> |
| LIABILITIES AND FUND BALANCES | | | | |
| Current Liabilities | | | | |
| Accounts payable and accrued liabilities | \$ 683,165 | --- | --- | \$ 683,165 |
| Deferred revenue (Note 5) | <u>270,924</u> | <u>---</u> | <u>---</u> | <u>270,924</u> |
| | 954,089 | --- | --- | 954,089 |
| Pension obligation (Note 8) | <u>366,650</u> | <u>---</u> | <u>---</u> | <u>366,650</u> |
| | 1,320,739 | --- | --- | 1,320,739 |
| Fund balances | <u>1,984,248</u> | <u>147,785</u> | <u>1,253,332</u> | <u>3,385,365</u> |
| | <u>\$ 3,304,987</u> | <u>\$ 147,785</u> | <u>\$ 1,253,332</u> | <u>\$ 4,706,104</u> |

See accompanying notes to the financial statements

ALBERTA SCHOOL BOARDS ASSOCIATION
Schedule 3 – Statement of Financial Position
August 31, 2011

| | Operating Fund | Capital Fund | Reserve Fund | 2011 Total |
|---|---------------------|-------------------|---------------------|---------------------|
| ASSETS | | | | |
| Current Assets | | | | |
| Cash and cash equivalents (Note 3) | \$ 2,038,265 | \$ --- | \$ 622,955 | \$ 2,661,220 |
| Accounts receivable | 394,089 | --- | --- | 394,089 |
| Goods and Services Tax receivable | 8,196 | --- | --- | 8,196 |
| Prepaid expenses | 121,518 | --- | --- | 121,518 |
| Investments (Note 3) | 250,574 | --- | 212,924 | 463,498 |
| Advances to PICA Electrical Aggregation Program (Note 6) | <u>20,258</u> | <u>---</u> | <u>---</u> | <u>20,258</u> |
| | 2,832,900 | --- | 835,879 | 3,668,779 |
| Investments (Note 3) | --- | --- | 387,076 | 387,076 |
| Advances to PICA Electrical Aggregation Program (Note 6) | --- | --- | --- | --- |
| Membership | 250 | --- | --- | 250 |
| Capital assets (Note7) | <u>---</u> | <u>178,162</u> | <u>---</u> | <u>178,162</u> |
| | <u>\$ 2,833,150</u> | <u>\$ 178,162</u> | <u>\$ 1,222,955</u> | <u>\$ 4,234,267</u> |
| LIABILITIES AND FUND BALANCES | | | | |
| Current Liabilities | | | | |
| Accounts payable and accrued liabilities | \$ 535,198 | --- | --- | \$ 535,198 |
| Deferred revenue (Note 5) | <u>86,246</u> | <u>---</u> | <u>---</u> | <u>86,246</u> |
| | 621,444 | --- | --- | 621,444 |
| Pension obligation (Note 8) | <u>263,400</u> | <u>---</u> | <u>---</u> | <u>263,400</u> |
| | 884,844 | --- | --- | 884,844 |
| Fund balances | <u>1,948,306</u> | <u>178,162</u> | <u>1,222,955</u> | <u>3,349,423</u> |
| | <u>\$ 2,833,150</u> | <u>\$ 178,162</u> | <u>\$ 1,222,955</u> | <u>\$ 4,234,267</u> |

See accompanying notes to the financial statements

ALBERTA SCHOOL BOARDS ASSOCIATION
Schedule 4 – Statement of Revenues, Expenditures and Fund Balances
August 31, 2012

| | Operating Fund | Capital Fund | Reserve Fund | 2012 Total |
|--|----------------------------|--------------------------|----------------------------|----------------------------|
| Operating Revenue (Schedule 5) | \$ 5,109,030 | \$ --- | \$ --- | \$ 5,109,030 |
| Expenditures | | | | |
| Operating (Schedule 6) | 4,658,625 | --- | --- | 4,658,625 |
| Governance and task force | <u>441,093</u> | <u>---</u> | <u>---</u> | <u>441,093</u> |
| | <u>5,099,718</u> | <u>---</u> | <u>---</u> | <u>5,099,718</u> |
| Excess of operating revenues over operating expenses | 9,312 | --- | --- | 9,312 |
| Self-Supporting Functions | | | | |
| General meetings and Seminars: | | | | |
| Revenue | 681,215 | --- | --- | 681,215 |
| Direct expenses | (393,008) | --- | --- | (393,008) |
| Salary and benefit allocation (Note 10) | <u>(284,917)</u> | <u>---</u> | <u>---</u> | <u>(284,917)</u> |
| | 3,290 | --- | --- | 3,290 |
| Other Revenue (Expense) | | | | |
| Investment income (Note 3) | 86,686 | --- | --- | 86,686 |
| Amortization of capital assets | <u>---</u> | <u>(63,346)</u> | <u>---</u> | <u>(63,346)</u> |
| | <u>86,686</u> | <u>(63,346)</u> | <u>---</u> | <u>23,340</u> |
| Excess of revenues over expenditures (expenditures over revenues) | 99,288 | (63,346) | --- | 35,942 |
| Fund balances, beginning of year | 1,948,306 | 178,162 | 1,222,955 | 3,349,423 |
| Fund transfers to (from): | | | | |
| Operating Fund | --- | --- | --- | --- |
| Capital Fund | --- | 32,969 | (32,969) | --- |
| Reserve Fund | <u>(63,346)</u> | <u>---</u> | <u>63,346</u> | <u>---</u> |
| | <u>(63,346)</u> | <u>32,969</u> | <u>30,377</u> | <u>---</u> |
| Fund balances, end of year | <u>\$ 1,984,248</u> | <u>\$ 147,785</u> | <u>\$ 1,253,332</u> | <u>\$ 3,385,365</u> |

See accompanying notes to the financial statements

ALBERTA SCHOOL BOARDS ASSOCIATION
Schedule 5 – Operating Fund Revenues
Years Ended August 31, 2013 and August 31, 2012

| | <u>2013</u> | <u>2012</u> |
|--|---------------------|---------------------|
| Memberships | \$ 2,993,300 | \$ 2,892,079 |
| Fee for service | 2,087,882 | 1,801,975 |
| Collaborative Practices in Action | 142,985 | 128,000 |
| Trustee development grant | 85,000 | 85,000 |
| Rental income | 63,840 | 62,658 |
| Regional Collaborative Service Delivery Model | 47,145 | --- |
| Alberta School Employee Benefit Plan service fee | 38,095 | 38,095 |
| Newsletter | 19,130 | 3,800 |
| Technology Governance | 15,000 | --- |
| Sponsorships | 7,500 | 57,500 |
| Miscellaneous | 1,547 | 1,923 |
| Safe learning environments grant | --- | 38,000 |
| | <u>\$ 5,501,424</u> | <u>\$ 5,109,030</u> |

Schedule 6 – Operating Fund Expenditures
Years Ended August 31, 2013 and August 31, 2012

| | <u>2013</u> | <u>2012</u> |
|----------------------------|---------------------|---------------------|
| Member services | \$ 2,279,445 | \$ 2,248,042 |
| Educational services | 953,613 | 772,865 |
| Executive office | 638,907 | 659,522 |
| Finance and administration | 503,131 | 530,868 |
| Corporate services | 215,252 | 220,737 |
| Communications | <u>206,511</u> | <u>226,591</u> |
| | <u>\$ 4,796,859</u> | <u>\$ 4,658,625</u> |

See accompanying notes to the financial statements

Appendix D: Disposition of Motions



ALBERTA SCHOOL BOARDS ASSOCIATION 2013 SPRING GENERAL MEETING

JUNE 2, 2014

DISPOSITION OF MOTIONS

| Motion (#) | MOTION TITLE | Page | Carried (✓) | Defeated (✓) | Other: Amended, Postponed Referred, Withdrawn, etc. |
|---|-----------------------|------|----------------|-----------------|---|
| PROPOSED BUDGET AND BYLAW AMENDMENTS | | | | | |
| 1B/SGM14 | ASBA Budget 2014-2015 | 16 | | | |
| 2014 PROPOSED EMERGENT ISSUES | | | | | |
| 2EM/SGM14 | | | | | |
| 3EM/SGM14 | | | | | |

