

EDMONTON PUBLIC SCHOOLS

April 29, 2008

TO: Board of Trustees

FROM: Trustee B. Esslinger, ASBA Issues and Resolutions Committee
Trustee D. Fleming, ASBA Issues and Resolutions Committee
Trustee G. Gibeault, ASBA Issues and Resolutions Committee Chair

SUBJECT: ASBA Issues, Budget and Bylaws Bulletin - Spring 2008

RESOURCE

STAFF: Dean Power, Anne Sherwood

RECOMMENDATION

1. That board support for the proposed ASBA Budget 2008-2009 as outlined in Motion 1B/SGM08 in Attachment 1 be approved.
2. That board support for the proposed amendment to Bylaw 9 – Representation and Voting at General Meetings as outlined in Motion 2A/SGM08 in Attachment 1 be approved.

* * * * *

Attached is the ASBA Issues, Budget and Bylaws Bulletin 2008 (Attachment 1) for the upcoming Spring General Meeting which contains motions for the approval of the ASBA Budget 2008-2009 and a proposed amendment to the Bylaws respecting the requirement to register for the full 3 day conference in order to participate in the general meeting. These items will be voted on at the Association Business Session on Monday June 2, 2008.

Recommendation 1

The committee recommends that the board support the proposed budget as outlined in Motion 1B/SGM08 – ASBA Budget 2008-2009 in Attachment 1 page 6.

The proposed budget reflects a 1.7% overall increase and a 1.5% increase in membership fees. As a result of the five-year teacher agreement, staff resources in Labour Services will be reduced and redirected to the advocacy issues, new member services and trustee development. Travel costs in Member Services have been reduced with 33% of travel costs being charged back to the school boards using these services. This proposal is in keeping

with the board's historical stance, as a board that does not use Member Services, that those services should be self-supporting by the boards that do use the services.

There is a proposed 3% increase in salaries and per diems and board of director members will be compensated for attendance at conferences. The board's membership fee for 2008-2009 will be \$189,088 up \$3,195 from 2007-2008.

Recommendation 2

The committee recommends that the board support the proposed amendment to Bylaw 9 – Representation and Voting at General Meetings as outlined in Motion 2A/SGM08 in Attachment 1. The amendment would result in giving trustees the option of registering and paying for the business session only, should they so wish, rather than having to pay the full 3 day conference fee. This proposal is in keeping with the board's previously stated position on this issue. Last Spring, the ASBA conducted a governance review and our board put forward the following:

...The fee for attendance at the Annual General Meeting business session should be separate from the fee for the professional development sessions that follow to encourage boards to send all trustees to attend the AGM session. Member boards should not have to pay for more than cost recovery for attendance at a business session.

Voting at the General Meeting

All resolutions shall be determined under the double majority voting method: sixty percent or more of full member boards in attendance who cast their vote in the affirmative based upon one vote per full member board; and full member boards in attendance who cast their vote in the affirmative represent sixty percent of the students registered with those same boards. The ASBA Bylaws assume that the board chair shall have the authority to cast the board's vote on resolutions at the General Meeting, unless the ASBA is advised in writing prior to the meeting that another Trustee has been designated to cast the board's vote(s). If resolutions other than the ones provided in advance in the attached bulletin are brought to the floor, the board chair or trustee designate will be required to determine the board's position on these matters in consultation with the trustees present at the general meeting.

AS:mmf

Issues, Budget and Bylaws Bulletin 2008

Please bring this bulletin with you to the business session of the Spring General Meeting on June 2, 2008 at the Capri Center, 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.
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.
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.
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 9, Sections 3 through 12 are set out as follows:

- 9(3) Each registered delegate shall be entitled to all rights and privileges of the General Meeting other than the right to vote by ballot which right shall be as set out in Sections 6 to 12 herein. It shall be assumed that the board chair of each Full member board shall have the power to cast the vote to which each Full member board is entitled, unless another trustee for that board is designated, in writing, to the Executive Director, prior to any General Meeting or Special General Meeting, or in an emergency situation, by the Full member board at the General Meeting or Special General Meeting.
- 9(4) The Executive Director shall, subject to such directions as may be given from time to time by the Board of Directors, make all necessary arrangements for registration of delegates and for voting as may be necessary.
- 9(5) At the general meeting voting shall be by secret ballot for election of the president and the vice-president.

9(6) At any General Meeting of the Association, including a Special General Meeting, all resolutions shall be determined under the double majority voting method, as follows:

- (a) Sixty (60) 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
- (b) 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 the Full member boards who voted in the affirmative.
- 9(7) The total number of votes cast in favour of any resolution and/or opposed to any resolution shall be calculated in accordance with the double majority rule specified herein.
- 9(8) For the purposes of Section 6(b) of Bylaw No. 9, the percentage of students enrolled in any Full member board shall be determined utilizing the total student enrollment figures reported to the Association as set out under Bylaw No. 10.

9(9) At any General or Special meeting, for the purposes of Section 6(b) of Bylaw No. 9, the percentage of students to be allocated to each Full member board in attendance will be determined by 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, resulting in a percentage (rounded to the nearest 0.1 percent).

9(10) When a mail-in ballot is used to amend the Bylaws, as provided for in Bylaw No. 11, Section 1, the vote shall be by ballot following the double majority voting method, as follows:

- (a) Sixty (60) percent or more of Full member boards who cast a vote and who vote in the affirmative, based upon one vote per Full member board; and
- (b) Full member boards 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 the Full member boards who voted in the affirmative.

The percentage of students will be determined by dividing the number of students enrolled in

each Full member board, by the number of students enrolled in all Full member boards, resulting in a percentage, (rounded to the nearest 0.1 percent).

9(11) The double majority voting method shall apply to votes on all resolutions made at any General Meeting, including a Special General Meeting, with the exception of:

- (a) Voting for the President and Vice-President, which vote will be cast as provided for under Bylaw No. 4, Section 1; and
- (b) Votes on parliamentary motions and amendments to motions will follow the one vote/Full member board rule and shall be determined by a majority of the votes cast, unless otherwise required by Robert's Rules of Order.

9(12) A balloting committee shall be appointed at the opening of every general meeting. It shall be the duty of the balloting committee to conduct the ballot voting.

Budget

13. With respect to the budget, the following excerpts from the Alberta School Boards Association Bylaw 10(1)(b) shall apply:

- (i) Voting on the budget, other than amendments to the budget, will follow the double majority voting method.
- (ii) Voting on amendments to the budget will follow the one-vote-per-Full-member-board rule, and shall be determined by a majority of the votes cast.
- (iii) Notwithstanding any provisions to the contrary in these Bylaws, or in the 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 excerpt from Bylaw 4(1) shall apply:
 - 4(1) ...voting shall be by secret ballot on the basis of one vote per Full member board in attendance. The candidate receiving the largest number of votes will be the successful candidate.

Bylaw Amendments

- 15. With respect to amendment of the Bylaws, the following excerpts from Bylaw No. 11(1) and (2) shall apply:
 - 11(1) Substantial amendments to these Bylaws may only be made and/or approved at a Spring General Meeting, unless otherwise permitted by the

Board of Directors.
 Amendments of a housekeeping nature to these Bylaws may be made by a mail-in ballot. The vote, in either case, shall be by ballot following the double majority method, as outlined in Bylaw No. 9.

- 11(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 so specified in the resolution.

Extraordinary and Emergent Resolutions

- 16. Adoption of extraordinary or emergent resolutions shall be governed by the following excerpts from the Alberta School Boards Association Governance Process Policies, GP 12 – ASBA Policy and Directive for Action Development Process:
 - 12(3) Extraordinary Policy and Directives for Action Positions
 - A position shall be accepted for consideration as an Extraordinary Policy or Directive for Action Position if:
 - a. the position arises out of the business of the General Meeting,

- b. consideration of the position is supported by a two-thirds majority of voting Full member Boards, and
- c. the mover makes available the wording of the position to all delegates.

12(4) Emergent Policy and Directives for Action Positions

- a. Emergent positions submitted by the membership for consideration at a General Meeting shall be submitted to a committee of the Board of Directors by 12:00 noon on the fifth 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:

- i. reject positions that address issues which have arisen prior to the deadline for submission of positions; and

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

- b. If the criteria defining an emergent position is not met, the matter may still be considered as an emergent position by the assembly if:
 - i. consideration of the position is supported by a two-thirds majority of voting Full member Boards, and
 - ii. the mover makes available the wording of the policy position to all delegates.

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 Process Policies.

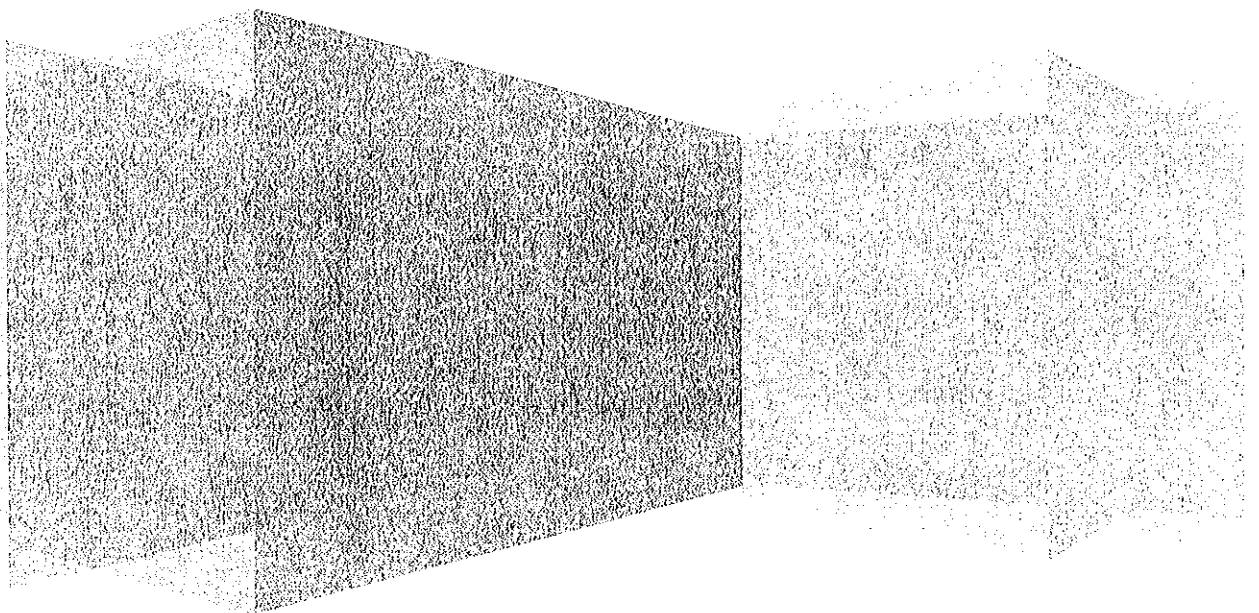
Motion 1B/SGM08: ASBA Budget 2008-2009

BE IT RESOLVED that the Alberta School Boards Association adopt the budget appended hereto for the period September 1, 2008 to August 31, 2009.

Sponsor: ASBA Board of Directors



Proposed Budget 2008-2009



Alberta School Boards Association Board of Directors



Heather Welwood
President



John Lehnars
Zone 1 Director



Serafino Scarpino
Calgary Catholic Director



Jacquie Hansen
Vice-President



Lynda Akers
Zone 2/3 Director



Carol Bazinet
Calgary Public Director



Clayton Jespersen
Zone 2/3 Director



Bev Esslinger
Edmonton Public Director



Jackie Swainson
Zone 4 Director



Marilyn Bergstra
Edmonton Catholic Director



Doug Garner
Zone 5 Director



Kerry Milder
Zone 6 Director

Alberta School Boards Association Proposed Budget – 2008/2009

Budget Principles

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

- ◆ Reasonable increases in membership and other fees
- ◆ Sustaining a level of service previously approved by the membership
- ◆ Sustaining active involvement in committee and task force work (e.g. high school completion, transportation, infrastructure, safe and caring schools, drug awareness, healthy kids, funding framework, anaphylaxis, school fees and fundraising)
- ◆ Development of new services
- ◆ Trustee development for the year
- ◆ Current cost of expenses: annual lease, insurance, memberships, telecommunications
- ◆ 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 (e.g. setting of the annual mileage rate)
- ◆ Work on Association policy
- ◆ ASBA mandate and strategic priorities

Alberta School Boards Association

Proposed Budget – 2008/2009

Member Input

In November each year, the ASBA Board of Directors asks school boards for input into the strategic plan. For the 2008-2011 strategic planning session input was received from 14 school boards. The ASBA Board of Directors considered this input at their strategic planning session in January and the items included in the strategic plan are incorporated into the budget using currently available resources.

Member boards highlighted a number of areas they believed were important:

- ◆ Continued support for the three key advocacy priorities: high school completion, transportation, infrastructure
- ◆ Other identified advocacy opportunities: sufficient funding for public education, extension of the eligibility of ECS program unit funding, full reimbursement of gst, preservation and enhancement of reasonable local autonomy in the governance of public education
- ◆ Aboriginal education
- ◆ Increased public awareness of trusteeship
- ◆ Research on the notion of choice – alternatives to traditional education
- ◆ Building trustee capacity (increased trustee development), respect and recognition
- ◆ Preparing for 2012 when the teacher agreement expires

Strategic Priorities

The strategic priorities from the 2008-2011 Strategic Plan are included below. For a more detailed look at the ASBA Strategic Plan go to www.asba.ab.ca.

- ◆ The ASBA advocates provincially and nationally on public education issues, with a strong voice, on behalf of locally elected school boards.
- ◆ The ASBA provides timely, well researched information on public education issues to school boards.
- ◆ The ASBA elevates the importance of partnerships in all of its advocacy efforts.
- ◆ The ASBA builds the leadership capacity of individual school boards (services to boards and trustee development).
- ◆ The ASBA addresses the matter of teacher bargaining beyond August 31, 2012.

Alberta School Boards Association

Proposed Budget – 2008/2009

The Proposed 2008-2009 Budget

A draft budget is considered by the ASBA Board of Directors in March each year. The ASBA Board of Directors reviews budget assumptions, makes choices on various scenarios and approves a draft budget that is presented to the membership at Zones and the Spring General Meeting. The membership votes on this draft budget at the Spring General Meeting in June.

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

The 2008-2009 proposed budget is \$78,365 (1.7%) higher than the previous year. In the 2008-2009 budget, existing staff resources are being directed to a number of different areas: special initiatives (e.g. transportation, high school completion, infrastructure); increased trustee development; the development and provision of new member services; and increased research. The same level of service will be continued in legal, educational and communication services. Labour services will be reduced because of the five-year teacher agreement and staff resources will be redirected to the areas identified above (new member services and trustee development). In member services, travel costs are reduced as it is proposed that 33% of travel costs be charged back to the school boards using these services. Dollars have been allocated for the administration and governance of our insurance and pension programs (ASEBP, ASBIE, SiPP, PICA). There is also a proposed 3% increase in salaries and per diems and board members will be compensated for attendance at conferences. The proposed membership fee increase is 1.5% or \$40,689.

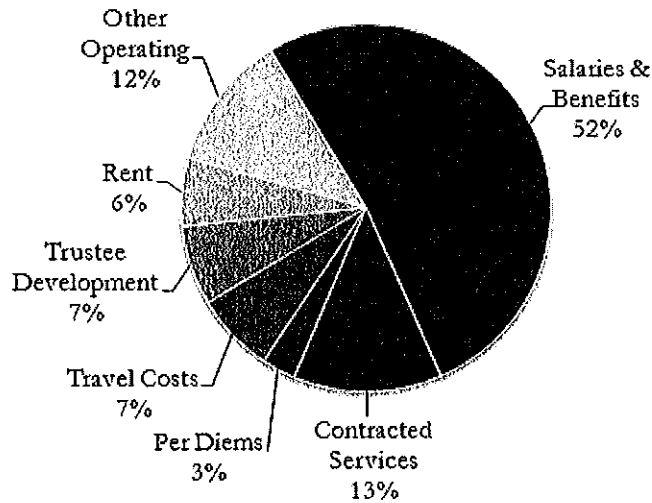
Alberta School Boards Association

Proposed Budget – 2008/2009

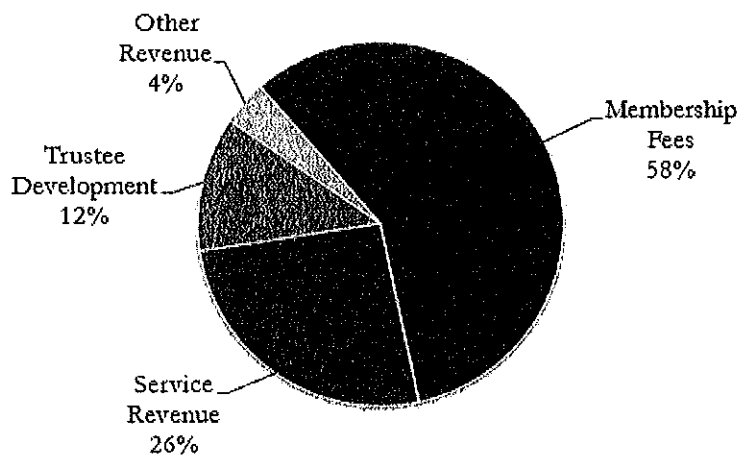
	2008/2009 Budget	2007/2008 Budget	2006/2007 Actual
Revenue			
Membership Fees	\$ 2,753,313	\$ 2,712,624	\$ 2,685,773
Service Revenue (FFS, ASEBP)	1,214,103	1,327,941	1,308,717
Other Revenue (Grant, Interest, Misc)	208,669	200,332	256,619
Trustee Development - Registrations	544,925	401,750	507,829
Total Operating Revenue	\$ 4,721,011	\$ 4,642,646	\$ 4,758,938
Expenditures			
Member Services	\$ 2,071,445	\$ 2,051,696	\$ 1,932,551
Executive, Corporate & Communication Serv	1,459,408	1,496,411	1,477,432
Governance	472,484	428,532	572,510
Rental/Office Costs	294,828	288,974	269,457
Trustee Development Costs	322,846	277,033	378,212
(Gain)/Loss of Disposal of Assets	-	-	-
Depreciation	100,000	100,000	89,542
Total Operating Expenditures	\$ 4,721,011	\$ 4,642,646	\$ 4,719,704
Total Budget Surplus (Deficit)	\$ (0)	\$ 0	\$ 39,234

Alberta School Boards Association Proposed Budget – 2008/2009

Expense Distribution



Revenue Distribution



Alberta School Boards Association

Proposed Budget – 2008/2009

		2008/2009 Budget	2007/2008 Budget	2006/2007 Actual
Revenue				
1	Membership Fees	\$ 2,753,313	\$ 2,712,624	\$ 2,685,773
2	Fee for Service Revenue	1,176,008	1,290,558	1,270,893
3	Interest Income	122,419	120,349	128,070
4	ASEBP	38,095	37,383	37,824
5	Trustee Development - Registrations	544,925	401,750	507,829
6	Trustee Development Grant	78,750	75,000	75,000
7	Miscellaneous Revenue	7,500	4,983	53,549
Total Revenue		\$ 4,721,011	\$ 4,642,646	\$ 4,758,938

Changes to Revenue

1. Proposed 1.5% increase in membership fees = \$40,689.
2. Approximately 6,921 hours at \$175/hr for legal and educational services and \$145/hr for labour and communication services. In the 2008-2009 budget, fee for service hours have been reduced to account for the decrease in labour hours with the five-year teacher agreement in place. There is still provision for some labour hours as services are still required for other groups of school board employees. Fee for service hours also includes an allocation for new services. There is no rate increase proposed for this budget cycle. Rates were last increased in September 2007. The total decrease in fee for service in dollars is \$114,550.
3. Interest income is calculated at 2008 expected rates of return resulting in an increase of \$2,070.
4. The ASEBP service fee is adjusted for gst at 5%.
5. There is no increase in registration fees. This budget includes additional trustee development sessions to be rolled out in 2008-2009 resulting in a total increase in registration revenues = \$143,175. We will be directing existing staff resources to trustee development – an area members have highlighted as important.
6. Increased 5% over the 2007 grant amount.
7. Miscellaneous revenue – small contingency.

Alberta School Boards Association

Proposed Budget – 2008/2009

	2008/2009 Budget	2007/2008 Budget	2006/2007 Actual
Member Services			
Total Salaries	\$ 1,362,190	\$ 1,324,151	\$ 1,258,873
Benefits	252,966	248,237	182,724
Casual Labour	10,000	10,000	7,717
Insurance	32,000	28,657	30,838
Contracted Services	238,065	239,929	296,964
Travel	43,546	58,000	53,196
Meals & Accommodation	30,456	40,500	33,419
Conferences	18,000	18,000	6,036
Staff Development	3,000	3,000	492
Catering	1,750	1,750	1,141
Memberships	15,472	13,472	12,533
Library & Subscriptions	31,500	33,500	31,020
Insurance Partnerships	30,000	30,000	17,140
Legal Action Costs	1,000	1,000	-
Miscellaneous	1,500	1,500	458
Total Expenditures	\$ 2,071,445	\$ 2,051,696	\$ 1,932,551

Notes for Member Services

Services to individual boards include:

- ◆ Legal Services
- ◆ Labour relations and human resources
- ◆ Policy development and reviews
- ◆ Executive searches
- ◆ Superintendent and board evaluations
- ◆ Strategic planning

Alberta School Boards Association

Proposed Budget – 2008/2009

Notes for Member Services continued

Fee for service revenue generated in 2006-2007: \$1,270,893 (66% of department costs)

- ◆ Legal (FFS = \$749,167)
- ◆ Labour (FFS = \$258,812)
- ◆ Educational Services (FFS = \$258,308)

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 (e.g. impact of the five-year deal, drug awareness, early literacy/numeracy, high school completion, impact of funding framework, funding shortfalls in Alberta's public education system, Alberta's school building deficit, choice – alternatives to traditional education, anaphylaxis, school fees and fundraising)
- ◆ The "Board Learning Centre" – online learning modules specifically designed for school trustees
- ◆ Conducting various studies (e.g. metro board study, rural board study)
- ◆ Policy process
- ◆ Presenting issue forums and seminars
- ◆ Exploring new member services
- ◆ Trustee development
- ◆ Insurance, pension and benefit programs (ASBIE, SiPP, ASEBP, PICA)
 - ◆ ASBIE – an insurance program tailored to meet the needs of school boards.
 - ◆ Registered SiPP – school boards may choose to offer this supplemental pension plan to their senior jurisdictional employees.
 - ◆ ASEBP – an employee benefit program specifically designed to meet the health benefit needs of Alberta's education sector.
 - ◆ PICA – a consortium advancing the interest of our members with regard to energy utility matters.

Alberta School Boards Association Proposed Budget – 2008/2009

Notes for Member Services continued

Overall, the 2008-2009 budget for Member Services is \$19,749 higher than 2007-2008.

- ◆ Salaries and benefits have increased by \$42,768 (2.7%) this year over last year's budget.

Positions included in 2008-2009 budget (14.6 FTE):

- ◆ 5 lawyers
- ◆ 1 director – new member services
- ◆ 1 manager – special initiatives/trustee development
- ◆ 2 negotiators and human resource specialists
- ◆ 1 policy and research analyst
- ◆ 2.60 legal secretaries
- ◆ 1 policy coordinator/administrative assistant
- ◆ 1 administrative assistant

Contracted services are used by the Association to meet the demand for educational services and are contracted on an as needed basis.

Contracted Services:

- ◆ 2006-2007 actual = \$296,964
- ◆ 2007-2008 budget = \$239,929
- ◆ 2008-2009 budget = \$238,065

The costs for providing educational services through contracted services are covered through fee for service revenue.

Factors contributing to the increase in the Member Services area include:

- ◆ 3.0% projected market increase in salaries (no merit increases are budgeted)
- ◆ 1.9% increase in benefit costs

Alberta School Boards Association

Proposed Budget – 2008/2009

Notes for Member Services continued

Employer contribution rates for LAPP are currently 7.75% of salary up to \$44,900 and 10.64% over \$44,900 to a maximum of \$130,120. LAPP rates are projected at the same rates for 2009. Any increases are due to paying pension and benefits on increased salary costs.

The Edmonton law firm of Reynolds Mirth Richards & Farmer LLP continue to be engaged to complement the services offered by our excellent legal team improving turn around on school board requests for legal services.

Library and subscription costs have been reduced. Projections are based on prior year actuals. Subscription and library expenses include legal publications such as Quicklaw, Province of Alberta, Buttersworth, Canadian Law Book, Carswell, CAPSLE, the Arnet Report and various other educational resources.

Insurance partnerships are costs incurred by ASBA to participate in the administration and governance of our insurance and pension programs including SiPP, ASBIE, ASEBP and PICA. These costs are forecasted to be the same (\$30,000) in the 2008-2009 budget (cost of these programs in 2005-2006 = \$102,753, 2006-2007 = \$17,140) as these are now established programs. Costs in 2006-2007 were lower than actual as some costs were recovered from a prior period in the 2006-2007 year.

Insurance costs are from the employed lawyer's liability policy. The 2008-2009 budget reflects a 4% premium increase (from actuals). The policy covers 5 lawyers.

Travel, meals and accommodation are costs related to the provision of labour and educational services across the province. These costs are projected to be lower as 33% of these costs will be recovered from the members using these services.

The mileage rate is \$0.48/km (recommended rate published by the Canada Revenue Agency in January 2008).

Memberships include the Law Society of Alberta (5 lawyers), the Canadian Bar Association, North American Association of Educational Negotiators, Canadian Education Association, AAMD&C, Alberta Chamber of Commerce, American Association of School Administrators and Education Law Association.

Alberta School Boards Association

Proposed Budget – 2008/2009

	2008/2009 Budget	2007/2008 Budget	2006/2007 Actual
Executive, Corporate and Communication Services			
Total Salaries	\$ 649,679	\$ 665,964	\$ 690,597
Benefits	150,679	138,845	143,194
Casual Labour	22,000	22,000	33,550
Contracted Services	327,600	313,600	317,220
Graphic Design	1,500	1,500	248
Writers	1,000	1,000	-
Publications Production	7,000	7,000	4,131
Travel	45,500	45,500	58,664
Meals & Accommodation	44,900	44,900	39,074
Conferences	11,500	11,500	8,177
Memberships	9,500	9,500	9,533
Promotional Materials	2,500	2,500	4,005
Bank & Interest Charges	3,600	3,600	3,489
Miscellaneous	17,750	17,750	18,033
Printing	1,000	3,500	611
Postage	10,500	10,500	9,179
Courier & Delivery	7,500	9,000	6,801
Telephone	48,000	59,002	44,800
Staff Development	2,750	2,750	1,504
Equipment Costs	25,000	43,000	22,776
Stationery Supplies	36,000	46,000	33,989
Subscriptions	13,850	14,250	5,716
Meeting Supplies/Catering	5,250	5,250	9,279
Staff Functions	8,000	8,000	6,546
Insurance	6,850	10,000	6,316
Total Expenditures	\$ 1,459,408	\$ 1,496,411	\$ 1,477,432

Alberta School Boards Association Proposed Budget – 2008/2009

Notes for Executive, Corporate and Communication Services

Executive, Corporate and Communication Services include:

- ◆ Executive Director responsibilities (See Strategic Plan, Executive Limitations)
- ◆ 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 (3 priorities are high school completion, transportation and infrastructure)
- ◆ Relationships and partnerships
- ◆ Identifying and developing cooperative insurance/pension/purchasing programs to benefit school boards
- ◆ The communications function
- ◆ The annual report
- ◆ The website - see www.asba.ab.ca - has up-to-date research and information
- ◆ Trustee development (issue forums, workshops, seminars, leadership academy)
- ◆ General meeting preparation and administration
- ◆ Policy advisory
- ◆ Communications now
- ◆ Issue monitoring and action
- ◆ Key message development
- ◆ Media relations
- ◆ Public relations
- ◆ Communication services
- ◆ Member surveys
- ◆ Hot news
- ◆ Increasing trustee awareness
- ◆ Exploring new member services

Alberta School Boards Association

Proposed Budget – 2008/2009

Notes for Executive, Corporate and Communication Services Continued

- ◆ 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
- ◆ Administration relating to SiPP, ASBIE, PICA and ASEBP
- ◆ Matters relating to CSBA

The 2008-2009 budget for these services has decreased by \$37,003 (2.5%):

Changes in Executive, Corporate and Communication Services include:

- ◆ Salaries have decreased by \$16,285 (2.45%) this year over last year's budget. The projected salary increase is 3.0% however one position will be moved to 0.6fte from 1fte.
- ◆ A projected increase in benefit costs of \$11,835 (8.52%)
- ◆ Employer contribution rates for LAPP are currently at 7.75% of salary up to \$44,900 and 10.64% over \$44,900 to a maximum of \$130,120. LAPP rates are projected at the same rates for 2009.
- ◆ Executive Director participation in the Registered SiPP (\$6,110), Non Registered SiPP (\$2,632) Non Registered SiPP past service obligation (\$22,700).
- ◆ An increase in essential (accounting, computer) contracted service costs of \$14,000 (4.5%).

Positions included in the 2008-2009 budget (7.0 FTE):

Executive Director

- ◆ Executive Director - 2008-2009 Salary = \$167,780 (Projected - determined by Board of Directors – see next page)

Alberta School Boards Association

Proposed Budget – 2008/2009

Notes for Executive, Corporate and Communication Services Continued

Executive Director Performance Evaluation:

The ASBA promotes a CEO evaluation process for use by boards to evaluate their Superintendent/CEO. As such, the evaluation process for the ASBA Executive Director was brought in line with this process. During the year, the ASBA Board of Directors receives an accountability report for each of the major areas of responsibility delegated to the Executive Director in his job description. Annually, all accountability reports and updates are compiled into an evidence portfolio which is reviewed by the Board. From this review, an evaluation report is produced. Compensation increases are approved by the Board of Directors.

Other Positions:

- ◆ 2.5 Directors (Corporate Services (.6FTE), Finance and Administrative Services(.85FTE), Communications)
- ◆ 1 Receptionist and Administrative Assistant
- ◆ 1 Executive Administrative Assistant
- ◆ 1.5 Administrative Assistants

Casual labour costs cover key positions (e.g. receptionist) for vacation/sick time and additional administrative help.

Insurance costs cover the directors and officers liability policy and property and general liability insurance (ASBIE).

Travel, meals and accommodations are costs incurred to travel to zone meetings, member board meetings, general meetings, CSBA and NSBA. There is no change projected for travel, meal and accommodation costs. The mileage rate is \$0.48/km (recommended rate published by the Canada Revenue Agency in January 2008).

Equipment costs are annual costs for in-house photocopiers, fax machines, printers, network repairs. These have been projected using actual costs from previous years.

Stationery costs have been decreased by \$10,000. These have also been projected using actual costs from previous years.

Alberta School Boards Association Proposed Budget – 2008/2009

Notes for Executive, Corporate and Communication Services Continued

Staff function costs relate to the staff planning session/staff meetings/other staff related office costs.

Miscellaneous expense is a combined allocation from four departments (Communications, Finance, Executive Office and Corporate Services). Examples of other costs included in miscellaneous expense are: Capital Health – Staff Flu Shot Program, dish soap, carpet cleaning, replacement of glasses and dishes, small donations, etc.

Alberta School Boards Association

Proposed Budget – 2008/2009

	2008/2009 Budget	2007/2008 Budget	2006/2007 Actual
Governance			
CPP Costs	\$ 8,000	\$ 6,500	\$ 7,314
Per Diem	103,118	80,727	109,238
Honoraria	10,000	10,000	9,775
Contracted Services	26,250	13,750	106,599
Insurance	2,500	1,500	2,484
Edwin Parr (Included in travel/meals/accom)	-	-	-
Travel	84,500	75,000	94,609
Meals & Accommodation	47,561	40,500	68,474
Conferences (Registration costs)	6,000	6,000	2,787
Conference of Choice (Registration costs)	6,000	6,000	6,622
Equipment Rental	250	250	970
CSBA Membership	64,305	64,305	62,886
Catering	22,000	34,500	19,987
Meeting Rooms	1,000	1,000	720
Promotional Material	250	250	-
Telecommunications	1,000	750	956
Miscellaneous	500	500	592
Total Expenditures	\$ 383,234	\$ 341,532	\$ 494,013
President			
Per Diem	\$ 22,250	\$ 20,000	\$ 21,600
Honoraria	20,000	20,000	20,000
Travel	24,000	24,000	17,305
Meals & Accommodation	15,500	15,500	14,083
Telecommunications	750	750	834
Memberships	3,000	3,000	2,795
Miscellaneous	750	750	-
Conferences	3,000	3,000	1,880
Total Expenditures	\$ 89,250	\$ 87,000	\$ 78,497
Total Expenditures - Governance	\$ 472,484	\$ 428,532	\$ 572,510

Alberta School Boards Association

Proposed Budget – 2008/2009

Notes for Governance

Governance includes Board of Director's meetings, Executive Committee meetings, Strategic Planning, Leadership Retreat and the Executive Director evaluation. Governance also includes compensation for representation on internal or external committees and attendance at zone and board chair meetings. These costs are included in per diems.

Governance activities include:

- ◆ Strategic planning – leadership in the development and promotion of strategic priorities
- ◆ Policy process
- ◆ Advocacy – 3 priorities are high school completion, transportation and infrastructure
- ◆ Board roles (budget, policy, executive director evaluation, executive director compensation, fiscal accountability, ASEBP, school board to school board relationships, trustee awareness, aboriginal initiatives, teacher qualifications salary board, infrastructure, school board-municipal government relationships, special needs, trends and innovations)
- ◆ Board chair/zone meetings
- ◆ Committee representation (e.g. Minister's Advisory Committee on Small School Programming, Funding Framework, High School Completion, Safe and Caring Schools/AISI planning committee, drug awareness, children and poverty, etc.)
- ◆ Communication (media/public/member) – President
- ◆ Organizational environment (e.g. governance review)
- ◆ Relationships
- ◆ Election and trustee awareness
- ◆ Member board satisfaction
- ◆ Budget
- ◆ Executive Director evaluation
- ◆ CSBA

Alberta School Boards Association

Proposed Budget – 2008/2009

Notes for 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 18 months by member boards at a general meeting).

Costs in governance are \$43,952 higher (10%) in the 2008-2009 budget year.

Honorariums:

- ◆ President - \$20,000 (no change)
- ◆ Vice President - \$10,000 (no change)

Per Diems – There is a proposed increase in the per diem rate from \$150 to \$155 (3%) (daily rate paid to attend ASBA board meetings, task force meetings, and some committee meetings). Per diems are also paid to trustees participating in committee or task force work for ASBA. This budget includes additional per diem costs for the ASBA Board of Directors when attending conferences.

Travel, meal and accommodation costs have been increased to more accurately reflect actual costs incurred.

Established Rates:

- ◆ Travel - \$0.48/km (follows the recommended rate published by the Canada Revenue Agency in January 2008)
- ◆ Meals - \$10/meal or by receipt (must be reasonable)
- ◆ Accommodation - by receipt

Insurance – Group Accident and Life Insurance (Board of Directors only)

Conferences and Conference of Choice – this line item includes the cost of registrations. Travel related costs for conferences are included in travel, meals and accommodation.

Alberta School Boards Association Proposed Budget – 2008/2009

	2008/2009 Budget	2007/2008 Budget	2006/2007 Actual
Rental/Office Costs			
Office Rent	\$ 328,078	\$ 303,226	\$ 283,709
Rental Recovery	(33,250)	(14,252)	(14,252)
<hr/>			
Total Expenditures	\$ 294,828	\$ 288,974	\$ 269,457
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General Meeting and Function Costs			
Fall General Meeting	\$ 120,100	\$ 112,375	\$ 125,128
Spring General Meeting	95,721	87,071	39,479
Trustee Development	107,025	77,588	213,605
<hr/>			
Total Expenditures	\$ 322,846	\$ 277,033	\$ 378,212
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Notes for Rental/Office Costs

The building budget is \$5,854 higher than 2007-2008. This increase is due to an expected increase in our monthly lease rate. Operating costs at August 31, 2007 were \$10.63/sq ft. We are leasing out more square footage to our partners, allowing us to recover a greater portion of our annual lease costs.

Lease Details:

- ◆ Square footage leased - 15,805
- ◆ Per square foot rental rate:
 - ◆ From September 1, 2008 to March 31, 2009 - \$7.15/sq ft
 - ◆ From April 1, 2009 to August 31, 2009 - \$7.40/sq ft
- ◆ Estimated operating costs/property taxes per square foot - \$11.16/sq ft (up 5%)
- ◆ Storage - \$156.25/month

Our current lease expires April 2011.

Alberta School Boards Association

Proposed Budget – 2008/2009

Notes for General Meeting and Function Costs

Expenses have been adjusted to reflect actuals. This year's budget includes four additional trustee development workshops which will be held throughout the year.

The budget for general meeting and function costs includes:

- ◆ 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

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).

Alberta School Boards Association Proposed Membership Fees and Ballot Entitlements

September 1, 2008 to August 31, 2009

Zone	Jurisdiction	Total Students*	Membership Fees
2/3	Aspen View Regional Division No. 19	3,332	\$27,639
4	Battle River Regional Division No. 31	6,909	\$45,107
2/3	Black Gold Regional Division No. 18	8,549	\$52,623
2/3	Buffalo Trail Regional Division No. 28	4,575	\$34,406
5	Calgary RCSSD No. 1	43,938	\$134,334
5	Calgary Board of Education	101,531	\$217,716
5	Canadian Rockies R. D. No. 12	2,342	\$21,512
4	Chinook's Edge School Division No. 73	11,147	\$64,534
5	Christ the Redeemer Catholic SRD No. 3	7,160	\$46,255
4	Clearview School Division No. 71	2,587	\$23,025
2/3	East Central Alberta CSSRD No. 16	2,904	\$24,992
2/3	East Central Francophone Ed. Region No. 3	579	\$10,482
2/3	Edmonton Catholic Separate School District No. 7	32,405	\$110,540
2/3	Edmonton Public Schools	80,717	\$189,088
2/3	Elk Island Catholic Separate RD No. 41	5,915	\$40,554
2/3	Elk Island Public Schools RD No. 14	16,173	\$77,057
2/3	Evergreen CSRD No. 2	3,304	\$27,468
5	Foothills School Division No. 38	6,798	\$44,598
2/3	Fort McMurray RCSSD No. 32	4,262	\$32,976
2/3	Fort McMurray School District No. 2833	4,873	\$35,775
1	Fort Vermilion School Division No. 52	3,578	\$29,159
5	Golden Hills Regional Division No. 15	6,603	\$43,704
1	Grande Prairie RCSSD No. 28	3,683	\$29,813
1	Grande Prairie School District No. 2357	6,123	\$41,503
2/3	Grande Yellowhead Regional Division No. 35	5,274	\$37,611
6	Grasslands Regional Division No. 6	3,666	\$29,703
2/3	Greater N. Central Francophone Ed. Region No. 2	2,321	\$21,382
2/3	Greater St. Albert Catholic R. D. No. 29	6,967	\$45,375
5	Gr. Southern Francophone Public Ed. Region No. 4	876	\$12,435
5	Gr. Southern Franc. Separate Catholic Ed. Region No. 4	802	\$11,981
1	High Prairie School Division No. 48	3,534	\$28,891
1	Holy Family Catholic Regional Division No. 37	2,193	\$20,591
6	Holy Spirit RCSR No. 4	4,674	\$34,860
6	Horizon School Division No. 67	3,494	\$28,644
2/3	Lakeland RCSSD No. 150	2,031	\$19,587
6	Lethbridge School District No. 51	8,113	\$50,629
2/3	Living Waters CRD No. 42	1,816	\$18,253

Alberta School Boards Association Proposed Membership Fees and Ballot Entitlements

September 1, 2008 to August 31, 2009

Zone	Jurisdiction	Total Students*	Membership Fees
6	Livingstone Range School Division No. 68	4,220	\$32,783
2/3	Lloydminster Public School Division	2,266	\$21,038
2/3	Lloydminster RCSSD No. 89	1,119	\$13,941
6	Medicine Hat CSRD No. 20	2,961	\$25,343
6	Medicine Hat School District No. 76	6,380	\$42,686
2/3	Northern Gateway Regional Division No. 10	5,585	\$39,041
2/3	Northern Lights School Division No. 69	5,985	\$40,871
1	Northland School Division No. 61	2,812	\$24,421
1	Northwest Francophone Ed. Region No. 1	343	\$8,859
6	Palliser Regional Division No. 26	4,509	\$34,104
2/3	Parkland School Division No. 70	9,542	\$57,176
1	Peace River School Division No. 10	3,417	\$28,162
1	Peace Wapiti School Division No. 76	5,759	\$39,839
2/3	Pembina Hills Regional Division No. 7	5,364	\$38,024
5	Prairie Land Regional Division No. 25	1,701	\$17,544
6	Prairie Rose Regional Division No. 8	3,523	\$28,822
4	Red Deer Catholic Regional Division No. 39	6,348	\$42,535
4	Red Deer Public School District No. 104	9,584	\$57,368
5	Rocky View School Division No. 41	15,233	\$75,117
2/3	St. Albert PSSD No. 6	6,697	\$44,137
2/3	St. Paul Education Regional Division No. 1	4,047	\$31,986
2/3	St. Thomas Aquinas RCSR No. 38	2,495	\$22,461
2/3	Sturgeon School Division No. 24	4,523	\$34,173
6	Westwind School Division No. 74	4,068	\$32,082
4	Wetaskiwin Regional Division No. 11	4,199	\$32,687
4	Wild Rose School Division No. 66	5,437	\$38,361
4	Wolf Creek School Division No. 72	7,499	\$47,809
2/3	Yellowknife Education District No. 1	2,275	\$21,093
2/3	Yellowknife Catholic Schools	1,460	\$16,052
Totals		555,099	\$2,753,313

*Note: Student totals were compiled from a report on Student Population for the 2006/2007 school year published by Alberta Education. Student registration information as of July 28, 2007.

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:

- ◆ 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 (e.g. High School Completion, Transportation, Infrastructure, Safe and Caring Schools, Drug Awareness, Healthy Kids, Funding Framework, Anaphylaxis, School Fees and Fundraising)
- ◆ Development of new services
- ◆ Trustee development for the year
- ◆ Current expense levels for things like our lease, insurance, memberships, 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 (e.g. setting of mileage rate)
- ◆ Strategic initiatives 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

**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 www.asba.ab.ca/policy_framework/policies.html

Because general meeting 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 rest 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 and directives for action

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.

Frequently Asked Questions

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

Answer: The Association's 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 \$128,070 in interest.

Reserves at August 31, 2007 totaled \$3,093,613. This is comprised of two reserve funds set up by the Board of Directors:

- ◆ Building Reserve Fund (\$600,000). Again, until this fund is used, the interest earned on this reserve is used against current Association expenses each year. This fund will ultimately be used to either assist in building or purchasing a new building or to help subsidize rental costs when our current lease expires in 2010.
- ◆ Capital Asset Replacement Reserve Fund (\$403,535). This reserve is replenished each year by the 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 computer equipment, computer software, network equipment, projectors, video conferencing equipment, printers, photocopiers, furniture or leasehold improvements.

and, the capital fund (\$310,216) and operating fund (\$1,779,862). The capital fund is not a cash reserve but the net book value of our capital assets.

The operating fund currently has approximately 4.5 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; and as a contingency fund in case there is an event which requires a cash outflow like the arbitrated settlement.

Who governs the ASBA?

A 12 member Board of Directors governs the Association made up of:

- ◆ President – elected by the whole membership
- ◆ Vice-president – elected by the whole membership
- ◆ Six zone directors – elected by the Zone
- ◆ Four metro board representatives – elected by each metro board (Calgary Catholic, Calgary Public, Edmonton Catholic, Edmonton Public)

What about the financial health of the Association?

On December 14, 2007 Rob Quilley, partner with KPMG LLP, presented the ASBA's 2006-2007 audited financial statements to the ASBA Board of Directors. KPMG gave the Association a clean audit report. Quilley advised the Board of Directors the Association was in a healthy position: the Association is carrying no debt; the Association ended the year with a small operating surplus of \$5,000 (operating revenues totaled \$4.137 million and operating expenditures totaled \$4.132 million) and the ASBA ended the year with an overall surplus of \$39,235. The Association's assets, liabilities and fund balances totaled \$3.8 million. The ASBA audited financial statements are available at www.asba.ab.ca.

Frequently Asked Questions

Question: Do we make a profit on events?

Answer: Association policy states 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 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 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 are the current lease rate and what are current market rates?

Answer: Our lease expires in April 2010. Our current lease rates are excellent and were negotiated as a part of a ten year deal. They are \$7.15/sq ft from September 1, 2008 to March 31, 2009 and \$7.40/sq ft from April 1, 2009 to August 31, 2009.

Operating and property costs are an additional \$11.16/sq ft. The current market rates in Edmonton are \$20 to \$25/sq ft plus operating.

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.

Fee for service rates:

- ◆ Communications \$145/hr
- ◆ Education Services \$175/hr
- ◆ Labour Services \$145/hr
- ◆ Legal Services \$175/hr

2. Join employee benefit, insurance and pension plans developed to respond to the unique needs of an educational setting:
 - ◆ Alberta School Employee Benefit Plan (ASEBP)
 - ◆ Alberta School Boards' Insurance Exchange (ASBIE)
 - ◆ Supplemental Integrated Pension Plan (SiPP)
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

Frequently Asked Questions

Question: What will ASBA do when the current lease expires?

Answer: Association staff will be considering different options in the coming year and will bring a proposal to the ASBA Board of Directors.

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

Answer: Alberta Education releases a report each year on Student Population by Grade, School and Authority. In the membership fee calculation, student enrollments are taken from the most current report.

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

Answer: The ASBA administration brings budget proposals to the Board of Directors for their consideration in March each year. The Board of Director's reviews these proposals and 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 *Issues, Budget and Bylaw Bulletin*. Also, budget presentations are made to each of the zones prior to the Spring General Meeting.

How does the membership get input into the budget?

Each year in November school boards are asked for their input into the ASBA strategic plan. In January, the Board of Director's 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.

Motion 2A/SGM08: Proposed Bylaw Amendment

Bylaw No. 9 – Representation and Voting at General Meetings

BE IT RESOLVED that the Alberta School Boards Association amend Bylaw No. 9 as indicated in the proposed bylaw appended hereto to allow trustees to register for and participate in the business portion of any General Meeting or Special General Meeting independent of the entire conference.

Background

Bylaw No. 9, Section 1 is very clear, “All school trustees shall be entitled to attend any General Meeting of the Association.” Following, in Section 2, the bylaw adds the ‘registered’ requirement. Section 3 adds more limits by stating that registered delegates will be entitled to all rights and privileges of the General Meeting. This statement then allows for ‘unregistered’ trustees to be denied their right to full participation in the business of this Association.

This is in direct contrast to ASBA Bylaw No. 2, Section 1(d) which states: “Full member boards of the Alberta School Boards Association shall be entitled to: Unrestricted participation in the business affairs of the Association.”

By restricting participation to only those trustees who are able to register and attend the full three days of the Fall General Meeting and the Spring General Meeting, you are excluding them from full participation in the business affairs of the Association.

With limited professional development funds, trustees are restricted in what PD they are able to attend. It is unfair to limit elected officials’ participation in the business meeting because they are not able to spend PD funds on the ‘full conference’ experience of the FGM and SGM.

Consider the Vision Statement of the ASBA that states, “ASBA is energized by the enthusiastic participation of its members.” This statement is one we use to promote trusteeship.

By separating the Business Meeting out of the cost of the full General Meeting experience, we will allow for more trustees to participate in the process.

Motion 2A/SGM08: Proposed Bylaw Amendment

Bylaw No. 9 – Representation and Voting at General Meetings

CURRENT	PROPOSED
<p>Bylaw No. 9 – Representation and Voting at General Meetings</p> <p>2. It shall be the duty of all delegates including the Board of Directors to register before taking part in any General Meeting of the Association.</p>	<p>Bylaw No. 9 – Representation and Voting at General Meetings</p> <p>2. It shall be the duty of all delegates including the Board of Directors to register before taking part in any <u>General Meeting of the Association or the Business portion of any General Meeting of the Association or any Special General Meeting of the Association.</u></p>
<p>3. Each registered delegate shall be entitled to all rights and privileges of the General Meeting other than the right to vote by ballot which right shall be as set out in Sections 6 to 12 herein. It shall be assumed that the board chair of each Full member board shall have the power to cast the vote to which each Full member board is entitled, unless another trustee for that board is designated, in writing, to the Executive Director, prior to any General Meeting or Special General Meeting, or in an emergency situation, by the Full member board at the General Meeting or Special General Meeting.</p>	<p>3. Each registered delegate shall be entitled to all rights and privileges of the General Meeting other than the right to vote by ballot which right shall be as set out in Sections 6 to 12 herein. It shall be assumed that the board chair of each Full member board shall have the power to cast the vote to which each Full member board is entitled, unless another trustee for that board is designated, in writing, to the Executive Director, prior to any General Meeting or Special General Meeting, or in an emergency situation by the Full member board at the General Meeting or Special General Meeting. <u>Each trustee delegate registered for the Business Meeting portion only of the General Meeting or Special General Meeting shall be entitled to all rights and privileges of the Business Meeting.</u></p>

Sponsor: Elk Island Public Schools

Appendix A: Current Membership Fees and Ballot Entitlements

September 1, 2007 to August 31, 2008

Zone	Jurisdiction	Total Students*	Membership Fees
2/3	Aspen View Regional Division No. 19	3,315	\$27,181
4	Battle River Regional Division No. 31	6,895	\$44,395
2/3	Black Gold Regional Division No. 18	8,547	\$51,838
2/3	Buffalo Trail Regional Division No. 28	4,565	\$33,895
5	Calgary RCSSD No. 1	43,904	\$132,110
5	Calgary Board of Education	101,592	\$214,234
5	Canadian Rockies R. D. No. 12	2,343	\$21,266
4	Chinook's Edge School Division No. 73	11,148	\$63,562
5	Christ the Redeemer Catholic SRD No. 3	7,136	\$45,476
4	Clearview School Division No. 71	2,584	\$22,733
2/3	East Central Alberta CSSRD No. 16	2,932	\$24,849
2/3	East Central Francophone Ed. Region No. 3	582	\$10,435
2/3	Edmonton Catholic Separate School District No. 7	32,344	\$108,663
2/3	Edmonton Public Schools	80,631	\$185,893
2/3	Elk Island Catholic Separate RD No. 41	5,903	\$39,926
2/3	Elk Island Public Schools RD No. 14	16,195	\$75,907
2/3	Evergreen CSRD No. 2	3,296	\$27,060
5	Foothills School Division No. 38	6,787	\$43,908
2/3	Fort McMurray RCSSD No. 32	4,254	\$32,489
2/3	Fort McMurray School District No. 2833	4,872	\$35,274
1	Fort Vermilion School Division No. 52	3,546	\$28,581
5	Golden Hills Regional Division No. 15	6,575	\$42,948
1	Grande Prairie RCSSD No. 28	3,684	\$29,426
1	Grande Prairie School District No. 2357	6,107	\$40,845
2/3	Grande Yellowhead Regional Division No. 35	5,266	\$37,052
6	Grasslands Regional Division No. 6	3,657	\$29,257
2/3	Greater N. Central Francophone Ed. Region No. 2	2,319	\$21,117
2/3	Greater St. Albert Catholic R. D. No. 29	6,946	\$44,625
5	Gr. Southern Francophone Public Ed. Region No. 4	870	\$12,301
5	Gr. Southern Franc. Separate Catholic Ed. Region No. 4	802	\$11,888
1	High Prairie School Division No. 48	3,525	\$28,459
1	Holy Family Catholic Regional Division No. 37	2,195	\$20,367
6	Holy Spirit RCSR No. 4	4,668	\$34,355
6	Horizon School Division No. 67	3,513	\$28,385
2/3	Lakeland RCSSD No. 150	2,016	\$19,271
6	Lethbridge School District No. 51	8,124	\$49,932
2/3	Living Waters CRD No. 42	1,816	\$18,054

Appendix A: Current Membership Fees and Ballot Entitlements

September 1, 2007 to August 31, 2008

Zone	Jurisdiction	Total Students*	Membership Fees
6	Livingstone Range School Division No. 68	4,215	\$32,313
2/3	Lloydminster Public School Division	2,260	\$20,759
2/3	Lloydminster RCSSD No. 89	1,117	\$13,802
6	Medicine Hat CSRD No. 20	2,967	\$25,059
6	Medicine Hat School District No. 76	6,352	\$41,947
2/3	Northern Gateway Regional Division No. 10	5,584	\$38,486
2/3	Northern Lights School Division No. 69	5,980	\$40,271
1	Northland School Division No. 61	2,788	\$23,970
1	Northwest Francophone Ed. Region No. 1	343	\$8,819
6	Palliser Regional Division No. 26	4,492	\$33,564
2/3	Parkland School Division No. 70	9,547	\$56,348
1	Peace River School Division No. 10	3,418	\$27,803
1	Peace Wapiti School Division No. 76	5,757	\$39,263
2/3	Pembina Hills Regional Division No. 7	5,466	\$37,952
5	Prairie Land Regional Division No. 25	1,699	\$17,344
6	Prairie Rose Regional Division No. 8	3,499	\$28,297
4	Red Deer Catholic Regional Division No. 39	6,359	\$41,981
4	Red Deer Public School District No. 104	9,552	\$56,368
5	Rocky View School Division No. 41	15,247	\$73,987
2/3	St. Albert PSSD No. 6	6,628	\$43,191
2/3	St. Paul Education Regional Division No. 1	4,057	\$31,603
2/3	St. Thomas Aquinas RCSR No. 38	2,502	\$22,233
2/3	Sturgeon School Division No. 24	4,549	\$33,821
6	Westwind School Division No. 74	4,063	\$31,630
4	Wetaskiwin Regional Division No. 11	4,201	\$32,252
4	Wild Rose School Division No. 66	5,433	\$37,803
4	Wolf Creek School Division No. 72	7,488	\$47,065
2/3	Yellowknife Education District No. 1	2,275	\$20,847
2/3	Yellowknife Catholic Schools	1,460	\$15,891
Totals		554,752	\$2,712,624

*Note: Student totals were compiled from a report on Student Population for the 2006/2007 school year published by Alberta Education (student count at January 26, 2007).

Appendix B: Membership Fee Formula

Each member board shall pay a basic fee (BF) in the amount of \$6,500 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 enrollments (WE) of all member boards as the denominator in the formula. Once the PSF has been calculated, it is applied to the weighted enrollment 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 enrollment (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 enrollment (AGWE).

$$\text{AGWE} = \text{WE}_1 + \text{WE}_2 + \text{WE}_3 \dots \text{WE}_n$$

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 (\$6,500)
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

Year ended August 31, 2007



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AUDITORS' REPORT TO THE MEMBERS OF ALBERTA SCHOOL BOARDS ASSOCIATION

We have audited the balance sheet of Alberta School Boards Association as at August 31, 2007 and the statements of revenues, expenditures and fund balances and cash flows for the year then ended. These financial statements are the responsibility of the Association's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Association as at August 31, 2007 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, slightly slanted style. Below the signature is a horizontal line that starts under the 'K' and ends under the 'P', extending across the width of the signature.

Chartered Accountants

Edmonton, Canada
November 2, 2007

ALBERTA SCHOOL BOARDS ASSOCIATION

Financial Statements

Year ended August 31, 2007

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ALBERTA SCHOOL BOARDS ASSOCIATION

Balance Sheet

August 31, 2007, with comparative figures for 2006

	Operating Fund	Capital Fund	Reserve Fund	2007 Total	2006 Total
Assets					
Current assets:					
Cash (note 2):					
Unrestricted	\$ 1,310,852	\$ -	\$ 403,535	\$ 1,714,387	\$ 1,659,752
Restricted	84,202	-	-	84,202	44,000
	1,395,054	-	403,535	1,798,589	1,703,752
Accounts receivable	493,649	-	-	493,649	369,163
Prepaid expenses	88,239	-	-	88,239	93,244
Deferred charges (note 6)	44,040	-	-	44,040	25,690
	2,020,982	-	403,535	2,424,517	2,191,849
Investments (note 2)	272,972	-	600,000	872,972	841,515
Investment in ALARIE Attorney in Fact Ltd., at cost	1	-	-	1	1
Advances to PICA Electrical Aggregation Program (note 4)	170,907	-	-	170,907	170,907
Membership	250	-	-	250	250
Capital assets (note 5)	-	369,280	-	369,280	427,807
	\$ 2,465,112	\$ 369,280	\$ 1,003,535	\$ 3,837,927	\$ 3,632,329

Liabilities and Fund Balances

Current liabilities:					
Accounts payable and accrued liabilities	\$ 531,548	\$ -	\$ -	\$ 531,548	\$ 391,962
Due to Board Learning Centre (note 2)	44,202	-	-	44,202	44,000
Due to AADAC Steering Committee (note 2)	40,000	-	-	40,000	-
Deferred contributions (note 6)	-	-	-	-	12,500
	615,750	-	-	615,750	448,462
Deferred tenant allowance	-	59,064	-	59,064	82,689
Pension obligation (note 7)	69,500	-	-	69,500	46,800
Fund balances	1,779,862	310,216	1,003,535	3,093,613	3,054,378
Commitments (note 8)					
	\$ 2,465,112	\$ 369,280	\$ 1,003,535	\$ 3,837,927	\$ 3,632,329

See accompanying notes to financial statements.

On behalf of the Board:

_____ Director

_____ Director

ALBERTA SCHOOL BOARDS ASSOCIATION

Statement of Revenues, Expenditures and Fund Balances

Year ended August 31, 2007, with comparative figures for 2006

	Operating Fund	Capital Fund	Reserve Fund	2007 Total	2006 Total
Operating revenue (Schedule A)	\$ 4,137,292	\$ -	\$ -	\$ 4,137,292	\$ 3,848,380
Expenditures:					
Operating (Schedule B)	3,559,761	-	-	3,559,761	3,454,464
Governance and task force	572,510	-	-	572,510	395,151
	4,132,271	-	-	4,132,271	3,849,615
	5,021	-	-	5,021	(1,235)
Self-supporting functions:					
General meetings and seminars:					
Revenue	507,829	-	-	507,829	392,514
Direct expense	(378,212)	-	-	(378,212)	(243,130)
Salary & benefit allocation (note 11)	(133,931)	-	-	(133,931)	(158,715)
	(4,314)	-	-	(4,314)	(9,331)
Other revenue (expense):					
Interest	128,070	-	-	128,070	108,190
Amortization of capital assets	-	(113,167)	-	(113,167)	(108,980)
Amortization of deferred tenant allowance	-	23,625	-	23,625	23,625
	128,070	(89,542)	-	38,528	22,835
Excess of revenues over expenditures (expenditures over revenues)	128,777	(89,542)	-	39,235	12,269
Fund balances, beginning of year	1,779,698	345,118	929,562	3,054,378	3,042,109
Fund transfers from (to):					
Operating Fund	(15,446)	-	15,446	-	-
Capital Fund	-	54,640	(54,640)	-	-
Reserve Fund	(113,167)	-	113,167	-	-
	(128,613)	54,640	73,973	-	-
Fund balances, end of year	\$ 1,779,862	\$ 310,216	\$ 1,003,535	\$ 3,093,613	\$ 3,054,378

See accompanying notes to financial statements.

ALBERTA SCHOOL BOARDS ASSOCIATION

Statement of Cash Flows

Year ended August 31, 2007, with comparative figures for 2006

	2007	2006
Cash provided by (used in):		
Operations:		
Excess of revenues over expenditures	\$ 39,235	\$ 12,269
Items not involving cash:		
Amortization of capital assets	113,167	108,980
Amortization of deferred tenant allowance	(23,625)	(23,625)
Change in non-cash operating working capital:		
Decrease (increase) in restricted cash	(40,202)	40,000
Decrease (increase) in accounts receivable	(124,486)	44,542
Decrease (increase) in prepaid expenses	5,005	(188)
Decrease (increase) in deferred charges	(18,350)	63,363
Increase in accounts payable and accrued liabilities	139,586	88,465
Decrease in deferred contributions	(12,500)	(29,949)
Increase in pension obligation	22,700	22,200
Increase (decrease) in due to AADAC Steering Committee	40,000	(40,000)
Increase in due to Board Learning Centre	202	-
	<u>140,732</u>	<u>286,057</u>
Investments:		
Decrease in advances to PICA Electrical Aggregation Program	-	7,300
Increase in investments	(31,457)	(30,587)
Purchase of capital assets	(54,640)	(111,894)
	<u>(86,097)</u>	<u>(135,181)</u>
Increase in unrestricted cash	54,635	150,876
Unrestricted cash, beginning of year	1,659,752	1,508,876
Unrestricted cash, end of year	<u>\$ 1,714,387</u>	<u>\$ 1,659,752</u>

See accompanying notes to financial statements.

ALBERTA SCHOOL BOARDS ASSOCIATION

Notes to Financial Statements

Year ended August 31, 2007

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:

(a) 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, repair, 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.

(b) Investments:

Investments in government and corporate bonds intended to be held to maturity are recorded at amortized cost whereby any premium or discount paid to acquire the bonds are amortized to revenue over the remaining term to maturity of the bond. Investments in short-term notes, which are notes with maturities of less than 365 days, are recorded at cost. A loss in value of an investment, other than a temporary decline is recorded as a charge against revenue in the period that the temporary decline is determined.

(c) Investment in ALARIE Attorney in Fact Ltd.:

The Association has a one-third interest in ALARIE Attorney in Fact Ltd. ("ALARIE"), a company incorporated solely for the purpose of acting as power of attorney for the Alberta Local Authorities Reciprocal Insurance Exchange. The investment is recorded at cost.

As at August 31, 2007, ALARIE is in the process of being dissolved. It is operating under a discontinuing license.

ALBERTA SCHOOL BOARDS ASSOCIATION

Notes to Financial Statements (continued)

Year ended August 31, 2007

1. Significant accounting policies (continued):

(d) Capital assets:

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

Asset	Rate
Furniture	10 Years%
Office equipment	5 Years%
Leasehold improvements	Over lease term

(e) Deferred tenant allowance:

Deferred tenant allowance is recorded when received and amortized to revenue over the term of the lease.

(f) 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.

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

Revenues for general meetings and seminars are recognized as revenues of the Operating Fund when the meetings and seminars are held.

ALBERTA SCHOOL BOARDS ASSOCIATION

Notes to Financial Statements (continued)

Year ended August 31, 2007

1. Significant accounting policies (continued):

(g) 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.

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 comprise 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 SIPP, 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 2 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.

ALBERTA SCHOOL BOARDS ASSOCIATION

Notes to Financial Statements (continued)

Year ended August 31, 2007

1. Significant accounting policies (continued):

(h) Use of estimates:

The preparation of financial statements in conformity with Canadian generally accepted accounting principles 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.

2. Cash and investments:

	2007	2006
Unrestricted cash:		
Cash (cheques issued in excess of funds on deposit)	\$ -	\$ (375)
Consolidated Cash Investment Trust Fund	1,714,387	1,660,127
	<u>\$ 1,714,387</u>	<u>\$ 1,659,752</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 to 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.

Cash includes restricted amounts designated for use in projects of the following organizations and accordingly, are not available for operating purposes.

	2007	2006
Restricted cash:		
AADAC Steering Committee	\$ 40,000	\$ -
Board Learning Centre	44,202	44,000
	<u>\$ 84,202</u>	<u>\$ 44,000</u>

ALBERTA SCHOOL BOARDS ASSOCIATION

Notes to Financial Statements (continued)

Year ended August 31, 2007

2. Cash and investments (continued):

	2007	2006
Investments:		
Guaranteed investment certificate, bearing interest at 4.25%, maturing September 2007	\$ 92,757	\$ 89,858
Bonds:		
Provincial government and provincial government backed bonds, bearing yield rates of 3.42% to 5.25%, due September 2007 to June 2013	762,549	751,640
Cash	17,666	17
	<u>\$ 872,972</u>	<u>\$ 841,515</u>

3. Available credit facilities:

The Association has a demand operating loan available for use, up to a maximum of \$150,000, bearing interest at prime rate and is unsecured. As at August 31, 2007 nil (2006 - nil) was drawn against the available line of credit.

4. 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.

As this item is a fund from which PICA interventions are "front-ended", management does not believe the amount will be repaid in the next fiscal year and accordingly, the amount has been recorded as a long-term receivable.

ALBERTA SCHOOL BOARDS ASSOCIATION

Notes to Financial Statements (continued)

Year ended August 31, 2007

5. Capital assets:

			2007	2006
	Cost	Accumulated amortization	Net book value	Net book value
Furniture	\$ 314,906	\$ 208,249	\$ 106,657	\$ 128,199
Office equipment	670,550	522,750	147,800	148,419
Leasehold improvements	363,663	248,840	114,823	151,189
	\$ 1,349,119	\$ 979,839	\$ 369,280	\$ 427,807

6. Deferred charges and contributions:

Deferred charges represent operating fund expenditures in the current year related to a subsequent period. Deferred contributions represent operating funding received in the current year that is related to a subsequent period. Deferred contributions will be recognized as revenue in the year the related expenditures are incurred.

Deferred charges	Balance beginning of year	Expenses incurred during the year	Amounts recovered during the year	Balance end of year
Supplemental Integrated Pension Plan	\$ 25,690	\$ 75,205	\$ 93,555	\$ 44,040

Deferred contributions	Balance beginning of year	Contributions in year	Amounts recognized as revenue in year	Balance end of year
Alberta Education grant	\$ 12,500	\$ 12,500	\$ 25,000	\$ -

ALBERTA SCHOOL BOARDS ASSOCIATION

Notes to Financial Statements (continued)

Year ended August 31, 2007

7. 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 \$149,021 for the year ended August 31, 2007 (2006 - \$135,010). At December 31, 2006, LAPP reported a deficit of \$746,651,000 (2005 - \$863,558,000).

The Association participates in a registered Supplemental 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 \$5,463 for the year ended August 31, 2007 (2006 - \$5,186).

- (ii) The Association also has a non-registered SIPP, 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, 2006.

Defined benefit plan obligations are as follows:

	2007	2006
Accrued benefit obligation:		
Balance, beginning of the year	\$ 46,800	\$ 24,600
Current service cost	1,200	1,100
Interest cost	4,600	4,200
Amortization of past service cost obligation	16,900	16,900
	<u>\$ 69,500</u>	<u>\$ 46,800</u>

There are no defined benefit plan assets.

ALBERTA SCHOOL BOARDS ASSOCIATION

Notes to Financial Statements (continued)

Year ended August 31, 2007

7. Employee future benefits (continued):

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

	2007	2006
Pension obligation	\$ 96,500	\$ 81,800
Plan deficit	(96,500)	(81,800)
Unamortized past service cost obligation	16,900	33,800
Experience losses	10,100	1,200
Accrued benefit obligation	\$ 69,500	\$ 46,800

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

	2007	2006
Accrued benefit obligation as of August 31:		
Discount rate	5.75%	5.5%
Rate of compensation increase	4.0%	3.5%

8. Commitments:

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

2008	\$ 110,536
2009	114,487
2010	73,098
	\$ 298,121

Under the terms of the premises lease that expires April 2010, the Association is also responsible for its proportionate share of operating costs.

ALBERTA SCHOOL BOARDS ASSOCIATION

Notes to Financial Statements (continued)

Year ended August 31, 2007

9. Financial Instruments:

Fair value of financial assets and financial liabilities:

The fair values of the Association's cash, accounts receivable, accounts payable and accrued liabilities, due to Board Learning Centre, and due to AADAC Steering Committee approximate their carrying amounts.

Market value of the investments is fair value. The fair value of the guaranteed investment certificate does not differ significantly from its carry value due to the short-term nature of the investment. The fair value of provincial government and provincial government backed bonds at August 31, 2007 was \$762,549 (2006 - \$751,640), which represents the year end quoted market bid price as compared to the carrying value of \$762,549.

It is not practicable to determine the fair value of the investment in ALARIE Attorney in Fact Ltd. due to the limited amount of comparable market information available, as the entity is not publicly traded or the advances to PICA Electrical Aggregation Program, as it has no specific terms of repayment.

10. 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.

ALBERTA SCHOOL BOARDS ASSOCIATION

Notes to Financial Statements (continued)

Year ended August 31, 2007

10. Alberta School Boards Insurance Exchange (continued):

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

	2007	2006
	(Unaudited)	(Unaudited)
Assets	\$ 3,242,002	\$ 2,727,882
Liabilities	(2,285,642)	(2,023,352)
Net assets	\$ 956,360	\$ 704,530
Revenue	1,133,342	1,100,318
Expenditures	(887,544)	(1,486,007)
Net income (loss)	\$ 245,798	\$ (385,689)

11. Salary and benefit internal allocation:

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:

Department	%
Corporate Services	55.2
Finance	4.9
Communications	7.1
Executive Office	8.0
Association Affairs	9.0
Member Services	15.8

ALBERTA SCHOOL BOARDS ASSOCIATION

Notes to Financial Statements (continued)

Year ended August 31, 2007

12. Supplementary Integrated Pension Plan:

The Association exercises control over the Registered Supplemental 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 statements of the Association. A financial summary of SiPP for the periods ended August 31 is as follows.

	2007	2006
	(Unaudited)	(Unaudited)
Assets	\$ 1,531,000	\$ 975,000
Liabilities	(1,542,000)	(1,029,000)
Net assets	\$ (11,000)	\$ (54,000)
Revenue	\$ 75,205	\$ 78,954
Expenditures	(75,205)	(78,954)
Net income	\$ -	\$ -

ALBERTA SCHOOL BOARDS ASSOCIATION

Schedule A - Operating Fund Revenue

Year ended August 31, 2007, with comparative figures for 2006

	2007	2006
Memberships	\$ 2,685,773	\$ 2,633,106
Fee for service	1,270,893	1,154,916
Trustee development grant	75,000	-
Alberta School Employee Benefit Plan service fee	37,824	37,383
Rental income	14,252	14,252
Miscellaneous	3,550	8,723
Anaphylaxis Grant	25,000	-
School Fees and Fundraising grant	25,000	-
	\$ 4,137,292	\$ 3,848,380

Schedule B - Operating Fund Expenditures

Year ended August 31, 2007, with comparative figures for 2006

	2007	2006
Member services	\$ 1,755,738	\$ 1,777,674
Executive Director	501,410	467,837
Association affairs	427,336	465,970
Finance and administration	449,687	439,993
Communications	255,891	203,963
Corporate services	169,699	99,027
	\$ 3,559,761	\$ 3,454,464

Appendix D: Disposition of Motions



ALBERTA SCHOOL BOARDS ASSOCIATION 2008 SPRING GENERAL MEETING

DISPOSITION OF MOTIONS

Motion (#)	MOTION TITLE	Page	Carried (✓)	Defeated (✓)	Other: Amended, Postponed, Referred, Withdrawn, etc.
PROPOSED BUDGET AND BYLAW AMENDMENTS					
1B/SGM08	ASBA Budget 2008-2009	6			
2A/SGM08	Bylaw 9 -- Representation and Voting at General Meetings	35			
2008 PROPOSED EMERGENT ISSUES					
3EM/SGM08					
4EM/SGM08					
5EM/SGM08					

Amendment Form

Amendment to Issue No. _____

Moved by:

School Jurisdiction:

Seconded by:

School Jurisdiction:

Amendment Form

Amendment to Issue No. _____

Moved by:

School Jurisdiction:

Seconded by:

School Jurisdiction:
