

**AUDITED  
FINANCIAL STATEMENTS  
and Supporting Schedules  
FOR THE YEAR ENDED AUGUST 31, 2003**  
[School Act, Sections 147(2)(a), 148, 151(1) and 276]

**Holy Family Catholic Regional Division no. 37**

Name of School Jurisdiction

**10307- 99 Street, Peace River, AB T8S 1R5**

Mailing Address

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Telephone and Fax Numbers

**SCHOOL JURISDICTION MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING**

The financial statements and supporting schedules \_\_\_\_\_ Holy Family Catholic Regional Division no. 37

(Name of School Jurisdiction)

presented to Alberta Learning have been prepared by school jurisdiction management which has responsibility for their preparation, integrity and objectivity. The financial statements and schedules, including notes, have been prepared in accordance with generally accepted accounting principles and Ministerial requirements for Alberta school jurisdictions.

In fulfilling its reporting responsibilities, management has maintained internal control systems and procedures designed to provide reasonable assurance that the school jurisdiction's assets are safeguarded, that transactions are executed in accordance with appropriate authorization and that accounting records may be relied upon to properly reflect the school jurisdiction's transactions. The effectiveness of the control systems is supported by the selection and training of qualified personnel, an organizational structure that provides an appropriate division of responsibility and a strong budgetary system of control.

***Board of Trustees Responsibility***

The ultimate responsibility for the financial statements lies with the Board of Trustees. The Board reviewed the financial statements with management in detail and the Board approved the financial statements for release.

***External Auditors***

The Board appoints external auditors to audit the financial statements and meets with the auditors to review their findings. The external auditors have full and free access to school jurisdiction records.

***Declaration of Management and Board Chairman***

To the best of our knowledge and belief, these financial statements and supporting schedules reflect, in all material respects, the financial position and results of operations and cash flows for the year in accordance with generally accepted accounting principles and Ministerial requirements for Alberta school jurisdictions.

**BOARD CHAIRMAN**

**David William Mitchell**

Name

**"Original Signed By"**

Signature

**SUPERINTENDENT**

**Wayne Doll**

Name

**"Original Signed By"**

Signature

**SECRETARY TREASURER OR TREASURER**

**Helen Diaz**

Name

**"Original Signed By"**

Signature

**November 26, 2003**

Board-approved Release Date

**TABLE OF CONTENTS**

	<b>Page</b>
<b>AUDITORS' REPORT</b>	
<b>STATEMENT OF FINANCIAL POSITION</b>	<b>3</b>
<b>STATEMENT OF REVENUES AND EXPENSES</b>	<b>4</b>
<b>STATEMENT OF CASH FLOWS</b>	<b>5</b>
<b>STATEMENT OF CHANGES IN NET ASSETS</b>	<b>6</b>
<b>STATEMENT OF CAPITAL ALLOCATIONS</b>	<b>7</b>
<b>NOTES TO THE FINANCIAL STATEMENTS</b>	

**SUPPORTING SCHEDULES**

<b>SCHEDULE A</b>	<b>Allocation of Revenues and Expenses to Programs</b>	<b>8</b>
<b>SCHEDULE B1</b>	<b>Instruction - Grades 1 to 12 Program Expenses</b>	<b>9</b>
<b>SCHEDULE B2</b>	<b>Instruction - Grades 1 to 12 Program Details</b>	<b>9</b>
<b>SCHEDULE C</b>	<b>Summary of Revenue Transfers Between Alberta Learning Block Allocations</b>	<b>10</b>
<b>SCHEDULE D</b>	<b>Calculation of Maximum Eligible Expense Limits for Board (Governance) and System Administration</b>	<b>11</b>
<b>SCHEDULE E</b>	<b>Source &amp; Application of School Generated Funds (SGF)</b>	<b>12</b>
<b>SCHEDULE F</b>	<b>Operations &amp; Maintenance Program Expenses</b>	<b>13</b>
<b>SCHEDULE G</b>	<b>Disclosure of Salaries and Benefits</b>	<b>14</b>
<b>SCHEDULE G1</b>	<b>Completion Information for Schedule G</b>	<b>15</b>

## Auditors' Report

To the Board of Trustees of the  
Holy Family Catholic Regional Division No. 37

We have audited the statement of financial position of the Holy Family Catholic Regional Division No. 37 as at August 31, 2003 and the statements of revenues and expenses, cash flows, changes in net assets and capital allocations for the year then ended. These financial statements are the responsibility of the division'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 school division as at August 31, 2003 and the results of its operations and changes in its cash flows, net assets and capital allocations for the year then ended in accordance with Canadian generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information included in Schedules A to G1 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such supplementary information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Peace River, Alberta  
November 21, 2003

  
Chartered Accountants

**STATEMENT OF FINANCIAL POSITION**  
as at August 31

(in dollars)

	2003	2002
<b>ASSETS</b>		
Current assets		
Cash and temporary investments	\$4,904,541	\$4,059,076
Accounts receivable (net after allowances)	\$572,735	\$1,363,553
Prepaid expenses	\$193,295	\$193,729
Other current assets	\$1,320	\$1,392
<b>Total current assets</b>	\$5,671,891	\$5,617,750
School generated assets	\$211,392	\$214,666
Trust assets	\$181,800	\$150,560
Long term accounts receivable	\$0	\$0
Capital assets		
Land	\$965,754	\$965,754
Buildings	\$29,832,654	
Less: accumulated amortization	(\$13,731,012)	\$16,101,641
Equipment	\$2,081,554	
Less: accumulated amortization	(\$1,171,055)	\$910,498
Vehicles	\$348,749	
Less: accumulated amortization	(\$118,364)	\$230,385
<b>Total capital assets</b>	\$18,208,279	\$19,217,165
<b>TOTAL ASSETS</b>	\$24,273,361	\$25,200,141
<b>LIABILITIES</b>		
Current liabilities		
Bank indebtedness	\$0	\$0
Accounts payable and accrued liabilities	\$968,457	\$939,183
Deferred revenue	\$559,682	\$592,373
Deferred capital allocations	\$23,491	\$0
Current portion of all long term debt	\$742,158	\$770,885
<b>Total current liabilities</b>	\$2,293,788	\$2,302,441
School generated liabilities	\$211,392	\$214,666
Trust liabilities	\$181,800	\$150,560
Employee future benefits liability	\$0	\$0
Long term debt		
Supported: Debentures and other supported debt	\$5,854,830	\$6,625,686
Less: Current portion of supported debt	(\$742,158)	(\$770,885)
Unsupported: Debentures and Capital Loans	\$0	\$0
Capital Leases	\$0	\$0
Mortgages	\$0	\$0
Less: Current portion of unsupported debt	\$0	\$0
Unamortized capital allocations	\$10,346,060	\$10,478,350
<b>Total long term liabilities</b>	\$15,851,923	\$16,698,377
<b>TOTAL LIABILITIES</b>	\$18,145,711	\$19,000,818
<b>NET ASSETS</b>		
Unrestricted net assets	\$211,365	\$178,012
Operating Reserves	\$2,721,140	\$2,727,898
Accumulated Operating Surplus (Deficit)	\$2,932,504	\$2,905,910
Investment in capital assets	\$2,007,388	\$2,113,128
Capital Reserves	\$1,187,758	\$1,180,285
<b>Total Capital Funds</b>	\$3,195,146	\$3,293,413
<b>Total net assets</b>	\$6,127,650	\$6,199,323
<b>TOTAL LIABILITIES AND NET ASSETS</b>	\$24,273,361	\$25,200,141

Note: Input "(Restated)" in 2002 column heading where comparatives are not taken from the finalized 2001-2002 Audited Financial Statements.

**STATEMENT OF REVENUES AND EXPENSES**  
for the Year Ended August 31

(in dollars)

	Actual 2003	Budget 2003	Actual 2002
<b>REVENUES</b>			
Alberta Learning	\$14,294,420	\$13,863,352	\$14,686,072
Alberta Infrastructure	\$1,681,349	\$1,628,895	\$965,344
Alberta Finance	\$759,290	\$722,147	\$937,289
Other Government of Alberta	\$39,151	\$0	\$72,656
Federal Government and/or First Nations	\$1,549,431	\$1,431,379	\$1,526,335
Other Alberta school authorities	\$36,741	\$15,000	\$35,016
Out of province authorities	\$0	\$0	\$0
Alberta Municipalities (excluding supplementary requisitions)	\$0	\$0	\$0
Instruction resource fees	\$95,546	\$141,120	\$115,082
Transportation fees	\$0	\$0	\$0
Other sales and services	\$87,749	\$3,000	\$145,697
Investment income	\$161,289	\$37,069	\$153,017
Gifts and donations	\$44,745	\$23,809	\$78,461
Rentals of facilities	\$23,965	\$45,083	\$19,669
Net school generated funds	\$445,966	\$300,000	\$480,178
Gains on disposal of capital assets	\$2,298	\$0	\$4,910
Amortization of capital allocations	\$967,465	\$781,341	\$731,636
<b>Total Revenues</b>	<b>\$20,189,404</b>	<b>\$18,992,195</b>	<b>\$19,951,362</b>
<b>EXPENSES</b>			
Certificated salaries	\$9,628,827	\$9,824,691	\$9,108,367
Certificated benefits	\$1,070,174	\$1,333,342	\$1,024,941
Uncertificated salaries and wages	\$2,815,027	\$2,526,771	\$2,672,499
Uncertificated benefits	\$511,087	\$472,088	\$460,783
Services, contracts and supplies	\$3,810,073	\$4,108,345	\$3,816,395
Net school generated funds	\$445,966	\$300,000	\$480,178
<b>Capital and debt services</b>			
<b>Amortization of capital assets</b>			
Supported	\$967,465	\$781,341	\$731,637
Unsupported	\$290,311	\$173,857	\$255,283
<b>Total Amortization of capital assets</b>	<b>\$1,257,776</b>	<b>\$955,198</b>	<b>\$986,920</b>
<b>Interest on capital debt</b>			
Supported	\$722,147	\$722,147	\$807,923
Unsupported	\$0	\$0	\$0
<b>Total Interest on capital debt</b>	<b>\$722,147</b>	<b>\$722,147</b>	<b>\$807,923</b>
Other interest charges	\$0	\$0	\$0
Losses on disposal of capital assets	\$0	\$0	\$0
<b>Total Expenses</b>	<b>\$20,261,078</b>	<b>\$20,242,582</b>	<b>\$19,358,006</b>
<b>SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES BEFORE FUNDING ALLOCATED FOR CAPITAL PURPOSES AND EXTRAORDINARY ITEM</b>			
	(\$71,673)	(\$1,250,387)	\$593,356
Block BQRP revenue used for capital purposes	\$0	\$0	\$0
Block MOD revenue used for capital purposes	\$0	\$0	\$0
1999 One-time grant revenue used for capital purposes	\$0	\$0	\$47,264
Extraordinary Item	\$0	\$0	\$0
<b>SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES</b>	<b>(\$71,673)</b>	<b>(\$1,250,387)</b>	<b>\$640,620</b>

Note: Input "(Restated)" in Budget 2003 and/or Actuals 2002 column headings where comparatives are not taken from the respective finalized 2002-2003 Budget Report and/or finalized 2001-2002 Audited Financial Statements.

**STATEMENT OF CASH FLOWS**  
for the Year Ended August 31

(in dollars)

	2003	2002
<b>CASH FLOWS FROM:</b>		
<b>A. OPERATIONS</b>		
Surplus (deficit) of revenues over expenses for the year	(\$71,673)	\$640,620
Add (Deduct) items not requiring cash:		
Amortization of capital allocations revenue	(\$967,465)	(\$731,636)
Total amortization expense	\$1,257,776	\$986,920
Gains on disposal of capital assets	(\$2,298)	(\$4,910)
Losses on sale of capital assets	\$0	\$0
Changes in accrued accounts:		
Accounts receivable	\$790,818	(\$444,524)
Prepays and other current assets	\$506	(\$60,221)
Payables and accrued liabilities	\$29,274	\$110,074
Deferred revenue	(\$32,691)	(\$157,596)
Employee future benefit expense (recovery)	\$0	\$0
Other (describe)	\$0	\$0
<b>Total sources (uses) of cash from Operations</b>	<b>\$1,004,247</b>	<b>\$338,727</b>
<b>B. INVESTING ACTIVITIES</b>		
Purchases of capital assets		
Land	\$0	\$0
Buildings	(\$23,042)	(\$3,629,006)
Equipment	(\$182,048)	(\$330,179)
Vehicles	(\$43,800)	(\$166,528)
Net proceeds from disposal of capital assets	\$2,298	\$4,910
Other (describe)	\$0	\$0
<b>Total sources (uses) of cash from Investing activities</b>	<b>(\$246,592)</b>	<b>(\$4,120,803)</b>
<b>C. FINANCING ACTIVITIES</b>		
Capital allocations received	\$87,809	\$1,115,807
Issue of long term debt	\$0	\$0
Repayment of long term debt	(\$770,856)	(\$805,735)
Add back: supported portion	\$770,856	\$805,735
Other (describe)	\$0	\$0
<b>Total sources (uses) from Financing activities</b>	<b>\$87,809</b>	<b>\$1,115,807</b>
<b>Net sources (uses) of cash equivalents* during year</b>	<b>\$845,465</b>	<b>(\$2,666,269)</b>
<b>Cash Equivalents at the beginning of the year</b>	<b>\$4,059,076</b>	<b>\$6,725,345</b>
<b>Cash Equivalents at the end of the year</b>	<b>\$4,904,541</b>	<b>\$4,059,076</b>

**Notes:** Cash equivalents consist of cash and temporary investments net of bank indebtedness.  
Input "(Restated)" in 2002 column heading where not taken from the finalized 2001-2002 Audited Financial Statements.

**STATEMENT OF CHANGES IN NET ASSETS**  
**for the Year Ended August 31, 2003**  
(in dollars)

School Jurisdiction Code: \_\_\_\_\_ 21

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	TOTAL NET ASSETS <small>(Columns 2+3+4)</small>	INVESTMENT IN CAPITAL ASSETS	UNRESTRICTED NET ASSETS	TOTAL RESTRICTED NET ASSETS <small>Columns 5 to 15</small>	RESTRICTED NET ASSETS										
					School Based		Alberta Infrastructure			Board & System Admin.		Transportation		External Services	
					Unsupported Operating Reserves	Unsupported Capital Reserves	Unsupported O & M Operating Reserves	Supported School Capital Reserves	Unsupported Capital Reserves	Unsupported Operating Reserves	Unsupported Capital Reserves	Unsupported Operating Reserves	Unsupported Capital Reserves	Unsupported Operating Reserves	Unsupported Capital Reserves
<b>Balance at August 31, 2002</b>	\$6,199,323	\$2,113,128	\$178,012	\$3,908,183	\$1,904,348	\$392,791	\$230,780	\$0	\$61,546	\$418,205	\$382,387	\$174,565	\$0	\$0	\$343,561
Prior period adjustments (describe)															
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Adjusted Balance, Aug.31, 2002</b>	\$6,199,323	\$2,113,128	\$178,012	\$3,908,183	\$1,904,348	\$392,791	\$230,780	\$0	\$61,546	\$418,205	\$382,387	\$174,565	\$0	\$0	\$343,561
Surplus(def) of revenue over expenses	(\$71,673)		(\$71,673)												
Block BQRP funded capital transactions		\$0	\$0												
Block MOD funded capital transactions		\$0	\$0												
Board funded capital transactions		\$184,571	\$0	(\$184,571)	\$0	(\$5,940)	(\$120,908)		\$0	(\$57,723)	\$0	\$0	\$0	\$0	\$0
Donations of non-amortizable assets	\$0	\$0													
Amortization of capital assets		(\$1,257,776)	\$1,257,776												
Amortization of capital allocations		\$967,465	(\$967,465)												
Disposal of unsupported capital assets	\$0	\$0	(\$2,298)	\$2,298		\$2,298			\$0		\$0		\$0		\$0
Disposal of supported capital assets	\$0	\$0	\$0			\$0			\$0		\$0		\$0		\$0
Debt principal payments (unsupported)		\$0	\$0												
Net transfers to operating reserves			(\$356,080)	\$356,080	\$202,783		\$64,910			\$89,981		(\$1,594)		\$0	
Net transfers from operating reserves			\$184,208	(\$184,208)	(\$9,978)		(\$174,230)			\$0		\$0		\$0	
Net transfers to capital reserves			(\$11,115)	\$11,115		\$0			\$0		\$11,115		\$0		\$0
Net transfers from capital reserves			\$0	\$0		\$0			\$0		\$0		\$0		\$0
<b>Balance at August 31, 2003</b>	\$6,127,650	\$2,007,388	\$211,365	\$3,908,898	\$2,097,153	\$389,149	\$552	\$0	\$61,546	\$450,463	\$393,502	\$172,971	\$0	\$0	\$343,561

**STATEMENT OF CAPITAL ALLOCATIONS  
(SUPPORTED CAPITAL FINANCING ONLY)  
for the Year Ended August 31, 2003  
(in dollars)**

	<b>Deferred Capital Allocations</b>	<b>Unamortized Capital Allocations</b>
<b>Balance at August 31, 2002</b>	\$0	\$10,478,350
<b>Prior period adjustment</b>	\$0	
<b>Adjusted balance, August 31, 2002</b>	\$0	\$10,478,350
<b>Add:</b>		
<b>Capital allocations from:</b> AB Infrastructure - New/Modernization Projects	\$87,809	
Other Government of Alberta	\$0	
Federal Government and/or First Nations	\$0	
Other sources	\$0	
<b>Interest earned on provincial government capital allocations</b>	\$0	
<b>Other capital grants and donations</b>	\$0	
<b>Proceeds on disposal of supported capital assets</b>	\$0	
<b>Insurance proceeds</b>	\$0	
<b>Donated capital assets (depreciable, at Fair Market Value)</b>		\$0
<b>Transferred in capital assets (depreciable, at Net Book Value)</b>		\$0
<b>Current Year Debenture Principal Repayment</b>		\$770,856
<b>Expended capital allocations - current year</b>	(\$64,318)	\$64,318
<b>Less:</b>		
<b>Unamortized Capital Allocation affected by a disposal through transfer out</b>		\$0
<b>Capital allocations amortized to revenue</b>		\$967,465
<b>Balance at August 31, 2003</b>	\$23,491	\$10,346,060

**Note:** Input "(Restated)" beside Balance at August 31, 2002 where not taken from the finalized 2001-2002 Audited Financial Statements.



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# Holy Family Catholic Regional Division No. 37

## Notes to the Financial Statements

August 31, 2003

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### 1. Authority and Purpose

The School Division delivers education programs under the authority of the School Act, Chapter S. 3.1, Statutes of Alberta, 1988.

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### 2. Summary of Significant Accounting Policies

The financial statements are prepared in accordance with generally accepted accounting principles with the following significant accounting policies.

#### Revenue Recognition

Revenue is recognized as follows:

1. Instruction and support allocations are recognized in the year in which it is received.
2. Fees for services related to courses and programs are recognized as revenue when such courses and programs are delivered.
3. Capital allocations from the province or other agencies are recorded as deferred capital contributions until spent. Once spent, they are transferred to the unamortized capital allocation balance and are recognized as revenue in the periods in which the amortization expense for these capital assets is recorded. Amounts invested in unamortized capital assets are recorded as direct increases in net assets.
4. Unrestricted donations are recognized as revenue when received or receivable. Donations in-kind are recorded at fair market value when reasonably determinable.
5. Externally restricted contributions are deferred and recognized as revenue in the period in which the restriction is complied with. Endowment funds which are to be retained as net assets are recorded as direct increases in trust assets and liabilities.

#### Capital Assets

Capital assets are recorded at cost. Items costing less than \$5,000 are expensed when purchased.

Capital assets are amortized on a straight-line basis over the assets' estimated useful life as follows:

Vehicles	5 years
Buildings	10 to 40 years
Furniture and equipment	5 to 10 years

#### School generated funds

Funds generated from school-based activities are included as assets, liabilities, revenues and expenses of the school jurisdiction because the accountability and control/ownership of these funds rests with school jurisdiction officials or their appointees.

#### Cash and cash equivalents

Cash and cash equivalents include cash on hand and balances on deposit with banks.

# Holy Family Catholic Regional Division No. 37

## Notes to the Financial Statements

August 31, 2003

### 2. Summary of Significant Accounting Policies (continued)

#### Contributed services

Volunteers assist schools operated by the School Division in carrying out certain activities. Because of the difficulty of determining their fair value and of the fact that such assistance is generally not otherwise purchased, contributed services are not recognized in the financial statements.

#### Financial Instruments

The carrying value of accounts receivable, bank loans, accounts payable and accrued liabilities approximates their fair value because of the short-term maturities of these items.

The carrying value of long-term debt approximates their fair values because the interest rates approximates market value.

#### Measurement Uncertainty

The financial statements by their nature, contain estimates and are subject to measurement uncertainty. The accounts recorded for amortization of capital assets are based on estimates of the useful life of the related assets. The effect, on the financial statements, of changes in such estimates in future periods could be significant.

#### Pension obligation

The pension obligation is the School Division's portion of the Local Authorities Pension Plan's (LAPP) total unfunded pension liability, including deferred adjustments arising from experience gains and losses and changes in actuarial assumptions. The portion is determined as the ratio of pensionable earnings of the School Division's uncertificated employees to all those in the plan.

Pension expense includes pension obligations earned by uncertificated employees during the year, interest on the unfunded pension obligation, amortization of deferred adjustments over the expected average remaining service life of employees, and the effect of changes in the ratio used to allocate the unfunded liability to participation entities.

3. Capital assets			<u>2003</u>	<u>2002</u>
	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>	<u>Net Book Value</u>
Land	\$ 965,754	\$ -	\$ 965,754	\$ 965,754
Buildings	29,832,653	13,731,012	16,101,641	17,047,201
Vehicles	348,749	118,364	230,385	227,968
Furniture and equipment	2,081,554	1,171,055	910,499	976,241
	<u>\$ 33,228,710</u>	<u>\$ 15,020,431</u>	<u>\$ 18,208,279</u>	<u>\$ 19,217,164</u>

# Holy Family Catholic Regional Division No. 37

## Notes to the Financial Statements

August 31, 2003

<b>4. Long-term Debt</b>	<u>2003</u>	<u>2002</u>
Debentures, with interest ranging from 7.25% to 12.00%, repayable in annual principal payments of \$770,855 plus interest, maturing from 2003 to 2017.	\$ 5,854,831	6,625,686
Less: current portion	<u>742,158</u>	<u>770,855</u>
	<u>\$ 5,112,673</u>	<u>\$ 5,854,831</u>

Principal repayments over the next five fiscal years are as follows:

2004	\$ 742,158
2005	703,890
2006	672,738
2007	653,758
2008 to maturity	3,082,287

<b>5. Deferred Revenue</b>	<u>2003</u>	<u>2002</u>
One time grant funding	\$ 23,701	\$ 31,346
AB infrastructure	489,193	489,293
AMFC rebate – energy program	-	37,143
Other	<u>46,788</u>	<u>34,591</u>
	<u>\$ 559,682</u>	<u>\$ 592,373</u>

### 6. Budget Amounts

The budget was prepared by the School jurisdiction management with Board of Trustees approval given on May 30, 2002. It is presented for information purposes only and has not been audited.

### 7. Approval of Financial Statements

These financial statements were approved by management.

### 8. Contingencies

A number of claims have been filed against the Government of Canada. These claims stem from allegations that occurred in residential schools during a period ranging from the early 1960's to the early 1970's. The Division has been named as a third party with the Government of Canada in these claims. With respect to one of the claims, the Division has been named as defendant.

The Division has entered into an Indemnity Agreement in which the Province of Alberta has agreed to indemnify Holy Family Catholic Regional Division for these claims and related costs incurred.

**SCHEDULE A to the AFS  
ALLOCATION OF REVENUES AND EXPENSES TO PROGRAMS - 2002-2003**

School Jurisdiction Code: \_\_\_\_\_ 21

REVENUES	TOTAL	Early Childhood Services	Total Instruction (Grades 1 to 12)	Operations and Maintenance of Schools & Maintenance Shops	Transportation	Board & System Administration			External Services
						Board Governance	System Administration	Total Board & System Admin.	
<b>Alberta Learning allocations</b>									
(1) Instruction block	\$12,361,714	\$670,327	\$11,691,387						
(2) Support block	\$1,044,792				\$221,558			\$823,234	
(3) Instruction & support block reallocations	\$0	(\$10,429)	(\$37,490)		\$47,919			\$0	\$0
(4) Alberta Initiative for School Improvement (AISi)	\$296,728	\$10,467	\$286,261						
(5) Student Health Initiative (SHI)	\$9,838	\$0	\$3,227						\$6,610
(6) Supernet Access	\$0							\$0	
(7) Teacher Salary Enhancement (TSE)	\$555,000	\$19,023	\$524,090					\$11,887	\$0
(8) Regional P.D. Consortium (6 boards only)	\$0								\$0
(9) Regional Assessment Services (4 boards only)	\$0								\$0
(10) Other Alberta Learning revenues	\$26,348	\$0	\$26,348	\$0	\$0			\$0	\$0
<b>(11) Total Alberta Learning Revenue</b>	<b>\$14,294,420</b>	<b>\$689,388</b>	<b>\$12,493,824</b>	<b>\$0</b>	<b>\$269,476</b>			<b>\$835,121</b>	<b>\$6,610</b>
<b>Alberta Infrastructure</b>									
(12) Expensed Block Mod, Block BQRP support	\$213,400	\$0	\$0	\$213,400					
(13) Operations & Maintenance support	\$1,467,949			\$1,467,949					
(14) Operations & Maintenance support (One-Time)	\$0			\$0					
<b>(15) Total Alberta Infrastructure Revenue</b>	<b>\$1,681,349</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,681,349</b>					
<b>Alberta Finance</b>	<b>\$759,290</b>			<b>\$747,317</b>	<b>\$0</b>			<b>\$0</b>	<b>\$11,974</b>
(17) Other - Government of Alberta	\$39,151	\$0	\$4,860	\$3,800	\$0			\$0	\$30,491
(18) Federal Government and/or First Nations	\$1,549,431	\$47,129	\$1,321,071	\$80,304	\$0			\$77,485	\$23,441
(19) Other Alberta school authorities	\$36,741	\$0	\$9,109	\$1	\$0			\$0	\$27,631
(20) Out of province authorities	\$0	\$0	\$0	\$0	\$0			\$0	\$0
(21) Alberta municipalities (excl. supplementary requisitions)	\$0	\$0	\$0	\$0	\$0			\$0	\$0
(22) Instruction resource fees	\$95,546	\$0	\$95,546						
(23) Transportation fees	\$0				\$0				
(24) Other sales and services	\$87,749	\$3,927	\$60,619	\$270	\$0			\$4,432	\$18,500
(25) Investment income	\$161,289	\$0	\$97,699	\$53,913	\$0			\$9,677	\$0
(26) Gifts and donations	\$44,745	\$0	\$7,884	\$0	\$0				\$36,861
(27) Rentals of facilities	\$23,965			\$10,802	\$0			\$1,335	\$11,827
(28) Net school generated funds	\$445,966		\$445,966					\$0	
(29) Gains on disposal of capital assets	\$2,298		\$2,298	\$0	\$0			\$0	\$0
(30) Amortization of capital allocations	\$967,465		\$0	\$967,465	\$0			\$0	\$0
<b>(31) TOTAL REVENUES</b>	<b>\$20,189,404</b>	<b>\$740,443</b>	<b>\$14,538,876</b>	<b>\$3,545,221</b>	<b>\$269,476</b>			<b>\$928,051</b>	<b>\$167,336</b>
<b>EXPENSES</b>									
(32) Certificated salaries	\$9,628,827	\$280,365	\$9,130,807				\$209,200	\$209,200	\$8,455
(33) Certificated benefits	\$1,070,174	\$31,720	\$1,017,999				\$19,360	\$19,360	\$1,095
(34) Uncertificated salaries and wages	\$2,815,027	\$227,253	\$1,779,520	\$376,497	\$18,577	\$57,426	\$287,343	\$344,768	\$68,413
(35) Uncertificated benefits	\$511,087	\$41,488	\$321,673	\$72,610	\$4,155	\$733	\$58,427	\$59,160	\$12,001
<b>(36) SUB - TOTAL</b>	<b>\$14,025,115</b>	<b>\$580,826</b>	<b>\$12,249,998</b>	<b>\$449,107</b>	<b>\$22,732</b>	<b>\$58,158</b>	<b>\$574,330</b>	<b>\$632,488</b>	<b>\$89,964</b>
(37) Services, contracts & supplies	\$3,810,073	\$167,854	\$1,681,437	\$1,430,171	\$246,373	\$83,117	\$115,448	\$198,565	\$85,674
(38) Cost recoveries & transfers (must balance to zero)	\$0	(\$1,965)	\$12,399	\$0	\$1,965	\$8,693	\$13,062	\$21,754	(\$34,153)
(39) Net school generated funds	\$445,966		\$445,966						
<b>Capital and debt services</b>									
Amortization of capital assets									
(40) Supported	\$967,465	\$0	\$0	\$967,465	\$0		\$0	\$0	\$0
(41) Unsupported	\$290,311	\$0	\$152,783	\$100,562	\$0	\$0	\$11,114	\$11,114	\$25,852
(42) Total Amortization	\$1,257,776	\$0	\$152,783	\$1,068,027	\$0	\$0	\$11,114	\$11,114	\$25,852
Interest on capital debt									
(43) Supported	\$722,147	\$0	\$0	\$722,147	\$0		\$0	\$0	\$0
(44) Unsupported	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(45) Other interest charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(46) Losses on disposal of capital assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>(47) TOTAL EXPENSES</b>	<b>\$20,261,078</b>	<b>\$746,715</b>	<b>\$14,542,582</b>	<b>\$3,669,452</b>	<b>\$271,070</b>	<b>\$149,968</b>	<b>\$713,954</b>	<b>\$863,922</b>	<b>\$167,336</b>
(48) Surplus(deficit) Before Funding Allocated for Capital Purposes	(\$71,673)	(\$6,272)	(\$3,707)	(\$124,230)	(\$1,594)			\$64,129	\$0
<b>Applicable student numbers/FTE equivalent</b>	<b>2,255.0</b>	<b>160</b>	<b>2,175.0</b>	<b>2,255.0</b>	<b>141</b>			<b>2,255.0</b>	
<b>AVERAGE PROGRAM COSTS per student</b>	<b>\$8,985</b>	<b>\$4,667</b>	<b>\$6,686</b>	<b>\$1,627</b>	<b>\$1,922</b>			<b>\$383</b>	

**SCHEDULE B1 to the AFS  
INSTRUCTION Grades 1 to 12 Program 2002-2003 Expenses**

EXPENSES	INSTRUCTION (Grades 1 to 12)							
	All Student Instruction	School Admin. & Instruction Support	System Instruction Support	Mildly & Moderately Disabled and Gifted & Talented	Severely Disabled	Alberta Initiative for School Improvement	Student Health Initiative	Total Instruction (Grades 1 to 12)
Certificated salaries	\$6,786,807	\$669,240	\$0	\$823,241	\$684,197	\$164,095	\$3,227	\$9,130,807
Certificated benefits	\$749,002	\$77,516	\$0	\$93,948	\$77,497	\$20,035	\$0	\$1,017,999
Uncertificated salaries and wages	\$574,721	\$444,149	\$0	\$115,758	\$606,153	\$38,739	\$0	\$1,779,520
Uncertificated benefits	\$85,978	\$105,351	\$0	\$20,003	\$101,092	\$9,248	\$0	\$321,673
<b>SUB - TOTAL REMUNERATION</b>	<b>\$8,196,508</b>	<b>\$1,296,256</b>	<b>\$0</b>	<b>\$1,052,950</b>	<b>\$1,468,939</b>	<b>\$232,117</b>	<b>\$3,227</b>	<b>\$12,249,998</b>
Services, contracts & supplies	\$1,170,915	\$217,126	\$0	\$38,993	\$189,792	\$64,611	\$0	\$1,681,437
Cost recoveries & transfers	\$12,399	\$0	\$0	\$0	\$0	\$0	\$0	\$12,399
Net school generated funds	\$445,966							\$445,966
Amortization of capital assets								
Supported	\$0	\$0	\$0					\$0
Unsupported	\$152,783	\$0	\$0					\$152,783
<b>Total Amortization</b>	<b>\$152,783</b>	<b>\$0</b>	<b>\$0</b>					<b>\$152,783</b>
Interest on capital debt								
Supported	\$0	\$0						\$0
Unsupported	\$0	\$0						\$0
Other interest charges	\$0	\$0						\$0
Losses on disposal of capital assets	\$0	\$0						\$0
<b>TOTAL EXPENSES</b>	<b>\$9,978,571</b>	<b>\$1,513,382</b>	<b>\$0</b>	<b>\$1,091,943</b>	<b>\$1,658,731</b>	<b>\$296,728</b>	<b>\$3,227</b>	<b>\$14,542,582</b>
FTE Certificated				13.2	10.0			
FTE Uncertificated				5.9	29.4			

**SCHEDULE B2 to the AFS  
INSTRUCTION Grades 1 to 12 Program 2002-2003 Details**

	AB LEARNING INSTRUCTION BLOCK REVENUE	ALBERTA LEARNING OTHER REVENUE	NON-ALBERTA LEARNING REVENUE	INSTRUCTION BLOCK REALLOCATION	TOTAL REVENUE	TOTAL EXPENSES	NET
<b>Basic Instruction</b>	\$8,846,715	\$813,579	\$1,688,377	(\$37,490)	\$11,311,181	\$9,959,142	\$1,352,039
School Admin & Instruction Support Expenses						\$1,513,382	(\$1,513,382)
System Instruction Support Expenses						\$0	\$0
<b>Total Basic Instruction</b>	<b>\$8,846,715</b>	<b>\$813,579</b>	<b>\$1,688,377</b>	<b>(\$37,490)</b>	<b>\$11,311,181</b>	<b>\$11,472,524</b>	<b>(\$161,344)</b>
<b>Sub-Programs &amp; Initiatives</b>							
Severely Disabled	\$1,376,359		\$261,129		\$1,637,487	\$1,658,731	(\$21,244)
English as a Second Language	\$61,067				\$61,067	\$82,575	(\$21,508)
Enhanced Opportunities	\$39,000				\$39,000	\$39,000	\$0
First Nations, Metis, and Inuit Education	\$140,453		\$0		\$140,453	\$140,453	\$0
Institutional Programs	\$100,663				\$100,663	\$100,663	\$0
Sparsity & Distance	\$872,791				\$872,791		\$872,791
Growth & Density	\$5,049				\$5,049		\$5,049
Teacher Assistants Program	\$42,742				\$42,742	\$49,748	(\$7,006)
Early Literacy Initiative (K-2)	\$80,050				\$80,050	\$110,301	(\$30,251)
Learning Resources Credit & Resources for the Classroom	\$22,478	\$26,348	\$95,546		\$144,372	\$307,864	(\$163,492)
Technology Integration	\$86,645		\$0		\$86,645	\$564,623	(\$477,978)
French Language Program & Francisation (all jurisdictions)	\$15,135		\$0		\$15,135	\$15,135	(\$0)
Home Education	\$2,242		\$0		\$2,242	\$965	\$1,277
<b>Total Sub-Programs &amp; Initiatives</b>	<b>\$2,844,672</b>		<b>\$356,675</b>		<b>\$3,227,695</b>	<b>\$3,070,058</b>	<b>\$157,637</b>
<b>INSTRUCTION, GRADES 1-12 (plus Early Lit. ECS)</b>	<b>\$11,691,387</b>	<b>\$839,926</b>	<b>\$2,045,052</b>	<b>(\$37,490)</b>	<b>\$14,538,876</b>	<b>\$14,542,582</b>	<b>(\$3,707)</b>

**SCHEDULE C to the AFS  
SUMMARY OF REVENUE TRANSFERS  
BETWEEN ALBERTA LEARNING BLOCK ALLOCATIONS - 2002-2003**

	Early Childhood Services	Instruction (Grades 1 to 12)	Operations and Maintenance	Transportation	Board and System Administration	External Services
<b>Alberta Learning block allocations - Schedule A (Lines 1 &amp; 2)</b>	\$670,327	\$11,691,387		\$221,558	\$823,234	
<b>Reallocations permitted by the "Funding for School Authorities" manual</b>						
From Instruction block to External Services		\$0				\$0
From ECS component of Instruction block to Transportation (part of the 2% maximum) (Note 1)	(\$10,429)			\$10,429		
From all or part of maximum 2% of Instruction block to Transportation		(\$37,490)		\$37,490		
<b>Calculation: 2% of \$12,361,714 = \$247,234 (\$47,919)</b>						
From Instruction block (Growth & Density component) to Transportation		\$0		\$0		
<b>Reallocations directed by the board of trustees</b>						
From Transportation block to Instruction		\$0		\$0		
From Board and System Administration block to:						
(1) Transportation				\$0	\$0	
(2) Instruction		\$0			\$0	
From within the Instruction block and its components:						
(1) Instruction to: Early childhood services (ECS)	\$0	\$0				
(2) ECS to: Instruction	\$0	\$0				
<b>AMOUNTS REFLECTED ON SCHEDULE A (Line 3)</b>	(\$10,429)	(\$37,490)		\$47,919	\$0	\$0

Note: Incremental ECS costs for transportation should normally be recorded as a cost recovery on Schedule A rather than as a revenue transfer on this schedule.

**SCHEDULE D to the AFS  
CALCULATION OF MAXIMUM ELIGIBLE EXPENSE LIMITS FOR  
BOARD (GOVERNANCE) AND SYSTEM ADMINISTRATION 2002-2003**

<b>STEP 1</b>	
Determine the total eligible revenue which is used as the BASE TOTAL to calculate the maximum eligible expense limits for Board and System Administration	
<b>Total Revenues (Schedule A):</b>	
Instruction Block - Grades ECS -12 (excluding technology integration)	\$12,275,069
Support Block - Transportation	\$221,558
<b>SUBTOTAL</b>	<b>\$12,496,627</b>
<b>Other Revenues</b>	
Alberta Infrastructure (Operations & Maintenance and Lease support)	\$1,467,949
Teacher Salary Enhancement	\$555,000
Other Alberta Learning revenues (Describe)	\$0
Other - Government of Alberta (Excluding Alberta Finance)	\$39,151
Federal government/First Nations	\$1,549,431
Other Alberta school authorities	\$36,741
Out of province local authorities	\$0
Alberta municipalities	\$0
Other sales and services	\$87,749
Interest on investments	\$161,289
Rentals of facilities	\$23,965
Gains on disposal of capital assets	\$2,298
Amortization of capital allocations	\$967,465
<b>School generated funds (Schedule E)</b>	<b>\$502,484</b>
<b>BASE TOTAL FOR CALCULATING MAXIMUM EXPENSE LIMITS</b>	<b>\$17,890,149</b>
<b>STEP 2</b>	
Calculation of maximum expense limit PERCENTAGE for Board and System Administration expenses	
If "Total Net Enrolled Students" are 6,000 and ov = 4%	<b>5.91%</b>
If "Total Net Enrolled Students" are 2,000 and le = 6%	
The Maximum Expense Limit for Board and System Administration is based on an arithmetical proration for the TOTAL FTE count for grades 1 -12, net of Home Education AND Adult students, between 2,000 to 6,000 at .0005 per FTE. EXAMPLE: 4,500 FTE count grades 1-12 = 6,000 - 4,500 = 1,500 X .0005 = .75% plus 4% = maximum expense limit of 4.75%. Note: Calculation unnecessary if Total FTE is 6,000 or more, and 2,000 & less.	
<b>STEP 3</b>	
Calculate maximum expense limit AMOUNTS for Board and System Administration expenses	
Maximum Expense Limit percentage (Step 2) x Base Total (Step 1)	\$1,057,308
<b>Considerations for Charter Schools and Francophone Boards:</b>	
If Charter School, enter 50,000	0
If Francophone Board, enter 330,000	0
(If none of these considerations apply, leave the above cells blank)	
<b>MAXIMUM EXPENSE LIMIT</b>	<b>\$1,057,308</b>
<b>STEP 4</b>	
Compare maximum expense limit amounts calculated in Step 3 to actual expenses (from Schedule A)	
Actual Board Governance & System Administration expenses	\$863,922
PLUS: transfers to Restricted - Operating (Board/System Administration)	\$89,981
LESS: transfers from Restricted - Operating (Board/System Administration)	\$0
<b>TOTAL BOARD GOVERNANCE &amp; SYSTEM ADMINISTRATION EXPENSES</b>	<b>\$953,903</b>
Maximum Expense Limit for Board & System Administration (Step 3)	\$1,057,308
<b>ACTUAL EXPENSES - OVER(UNDER) MAXIMUM EXPENSE LIMIT</b>	<b>-\$103,405</b>

**SCHEDULE E to the AFS  
SOURCE & APPLICATION OF SCHOOL GENERATED FUNDS (SGF) - 2002-2003**

<b>Unexpended SGF - Opening Balance August 31, 2002</b> (Note 1)		\$214,666
<b>Source of School Generated Funds:</b>		
Total School Generated Funds for the year (Note 2)	\$502,484	
Less: SGF - related cost recoveries (Note 3)	\$106,862	
- capitalized at the District level (Note 4)	\$0	
Net Total	\$395,622	
Plus: Donations Received (Note 5)	\$47,070	
Equals: Net Additions to SGF		\$442,692
Net SGF Available for discretionary spending		\$657,358
<b>Net SGF revenue and Net SGF expense - per schedule A, lines 28 and 39</b>		
Net expended SGF for discretionary purposes (Note 6)		\$445,966
<b>Unexpended SGF - Closing Balance August 31, 2003</b>		\$211,392
<p><b>Note 1</b> Input "(Restated)" beside Balance at August 31, 2002 where not taken from the finalized 2001-2002 Audited Financial Statements.</p> <p><b>Note 2</b> Excludes fees collected pursuant to Section 60(2)(j) of the School Act (e.g. instruction materials and technology fees determined by board policy or resolution). This is the amount used to calculate the administrative cap. See Schedule E.</p> <p><b>Note 3</b> These are the expenses (a) incurred in generating SGF (e.g. fundraising expenses, printing of tickets, payment to DJ at school dance; cost of goods sold for school cafeteria/servery; staffing and supplies for a dinner; raffle prizes; supplies for a car wash; book fair purchases; meals for lunch program), or (b) collected and disbursed for the benefit of individual students (e.g. cost of field trips for student activities not leading to CEU's). Monies collected for CEU-related activities are not SGF. They are recorded as instruction resource fees.</p> <p><b>Note 4</b> All capital items purchased with SGF should be purchased through the District office. As with related cost recoveries, they are not included in the net SGF amounts and should be subtracted out of gross SGF.</p> <p><b>Note 5</b> Donations are restricted to cash; gifts in kind are treated as board assets, not SGF. Amounts are net of related expenses.</p> <p><b>Note 6</b> Only SGF expended for discretionary purposes are recorded as revenue and expense; unexpended funds are carried forward on the balance sheet to the succeeding year. Any capital items purchased with SGF should be treated in a similar manner as a SGF-related cost recovery and subtracted out of gross SGF.</p>		



**SCHEDULE F to the AFS  
Operations and Maintenance Program 2002-2003 Expenses**

EXPENSES	Custodial	Maintenance	Utilities and Telecommunications	Expensed Mod/BQRP & Portable Relocations	Facility Planning & Operations Administration	SUB-TOTAL Operations & Maintenance	Supported Capital & Debt Services	TOTAL Operations and Maintenance
Uncertificated salaries and wages	\$253,664	\$64,222	\$0	\$0	\$58,611	\$376,497		\$376,497
Uncertificated benefits	\$49,500	\$12,202	\$0	\$0	\$10,908	\$72,610		\$72,610
<b>Sub-total Remuneration</b>	\$303,164	\$76,424	\$0	\$0	\$69,519	\$449,107		\$449,107
Contracted Services	\$177,978	\$342,642	\$0	\$213,400	\$7,539	\$741,558		\$741,558
Supplies	\$65,051	\$3,767	\$0	\$0	\$12	\$68,830		\$68,830
Electricity			\$284,539			\$284,539		\$284,539
Natural Gas/Heating Fuel			\$240,924			\$240,924		\$240,924
Sewer and Water			\$52,349			\$52,349		\$52,349
Telecommunications			\$3,626			\$3,626		\$3,626
Insurance					\$38,345	\$38,345		\$38,345
<b>Amortization of capital assets</b>								
Supported							\$967,465	\$967,465
Unsupported						\$100,562		\$100,562
<b>Total Amortization</b>						\$100,562	\$967,465	\$1,068,027
<b>Interest on capital debt</b>								
Supported							\$722,147	\$722,147
Unsupported						\$0		\$0
<b>Other interest charges</b>						\$0		\$0
<b>Losses on disposal of capital assets</b>						\$0		\$0
<b>Cost recoveries &amp; transfers</b>						\$0		\$0
<b>TOTAL EXPENSES</b>	\$546,193	\$422,833	\$581,438	\$213,400	\$115,415	\$1,979,840	\$1,689,612	\$3,669,452
<b>SQUARE METRES</b>								
School Buildings								34,400.4
Non School Buildings								1,705.0

- Notes:**
- Custodial:** All expenses related to activities undertaken to keep the school environment clean and safe.
  - Maintenance:** All expenses associated with the repair, replacement and minor construction of buildings, grounds and equipment components. This includes regular and preventative maintenance undertaken to ensure components reach or exceed their life cycle and the repair of broken components.
  - Utilities & Telecommunications:** All expenses related to electricity, natural gas and other heating fuels, sewer and water and all forms of telecommunications.
  - Expensed Block Mod/BQRP & Portable Relocations:** All expenses associated with non-capital activities related to Block Modernization, Building Quality Restoration Program and portable relocations.
  - Facility Planning & Operations Maintenance:** All expenses related to the administration of operations and maintenance including (but not limited to) contract administration, clerical functions, negotiations, supervision of employees and contractors, administration of capital projects (including new schools, BQRP, block modernization and portable relocations), administration of joint-use agreements, and all expenses related to ensuring compliance with health and safety standards, codes and government regulations.
  - Supported Capital & Debt Services:** All expenses related to supported capital assets amortization and interest on supported capital debt.

**SCHEDULE G to the AFS  
DISCLOSURE OF SALARIES AND BENEFITS - 2002-2003  
(SECTION 148.1 OF THE SCHOOL ACT)**

	FTE's	Remuneration	Benefits	Allowances	Performance Bonuses	ERIP's / Other	Total	Expenses
<b>Chairperson:</b>								
Name David William Mitchell	1.0	\$15,545	\$100	\$0	\$0	\$0	\$15,644	\$6,003
Name	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Other Board Members:</b>								
Name Debbir Gour	1.0	\$6,968	\$157	\$0	\$0	\$0	\$7,124	\$4,466
Name Rene Lanctot	1.0	\$3,388	\$47	\$0	\$0	\$0	\$3,435	\$5,258
Name George Ostermeier	1.0	\$6,400	\$59	\$0	\$0	\$0	\$6,459	\$4,436
Name Diane Martel	1.0	\$5,542	\$79	\$0	\$0	\$0	\$5,620	\$1,525
Name Denise Valiquette	1.0	\$5,098	\$93	\$0	\$0	\$0	\$5,190	\$4,365
Name Edna Kosik-Harvey	1.0	\$5,828	\$106	\$0	\$0	\$0	\$5,933	\$4,698
Name Debbie LaRiviere Willier	1.0	\$1,340	\$23	\$0	\$0	\$0	\$1,363	\$1,271
Name Jean Luc Dube	1.0	\$7,320	\$70	\$0	\$0	\$0	\$7,390	\$2,211
Name	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Name	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Name	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Name	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Name	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Name	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Name	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Name	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Name	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Name	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Name	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Name	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Name	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>9.0</b>	<b>\$57,426</b>	<b>\$733</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$58,159</b>	<b>\$34,235</b>
Superintendent Wayne Doll	1.0	\$114,200	\$9,806	\$0	\$0	\$0	\$124,006	\$12,701
Superintendent	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secretary/Treasurer	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secretary/Treasurer	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Board Secretary Ian Becker	1.0	\$72,159	\$13,109	\$0	\$0	\$0	\$85,267	\$6,367
Board Secretary	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Board Treasurer Helen Diaz	1.0	\$72,159	\$12,052	\$0	\$0	\$0	\$84,210	\$2,711
Board Treasurer	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Certificated Salaries	150.6	\$9,514,627	\$1,060,368	\$0	\$0	\$0	\$10,574,995	
Uncertificated Salaries & Wages	101.1	\$2,613,284	\$485,194	\$0	\$0	\$0	\$3,098,478	
<b>TOTALS</b>		<b>\$12,443,855</b>	<b>\$1,581,260</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,025,115</b>	

Note: Please refer to completion information on page 15.

**SCHEDULE G1 to the AFS**  
**DISCLOSURE OF SALARIES AND BENEFITS (SECTION 148.1 OF THE SCHOOL ACT)**  
**COMPLETION INFORMATION**

(1)	Salary and benefits consist of and agree with the amounts properly recorded in the school jurisdiction's payroll records and related object codes for salaries, wages and benefits.
(2)	<b>Remuneration</b> includes regular base salaries, certificated school-based employee allowances outlined in collective agreements, overtime, honoraria, deferred salary leave accruals, lump sum payments <b>EXCEPTING TERMINATION BENEFITS</b> (See #10A below), any other direct cash remuneration <b>EXCEPTING PERFORMANCE PAY</b> (See #10 below).
(3)	Certificated salaries include the aggregate of all payments for certificated staff regardless of the length, nature or definition of the employment agreement. The number of full time equivalent (FTE) staff should be measured as at September 30.
(4)	Uncertificated salaries and wages should be measured in terms of the number of FTE staff employed as at September 30.
(5)	Salary and benefits information should be the aggregate amount covering the same fiscal period as the audited financial statements.
(6)	Salary must include deferred salary accruals.
(7)	Salary includes only payments for services subject to an employer-employee relationship.
(8)	<b>Benefits</b> include the employer's share of all employee benefits and contributions or payments made on behalf of employees including retirement pensions, Canada pension plan (CPP), employment insurance (EI), health care, dental coverage, vision coverage, out of country medical benefits, group life insurance, accidental disability and dismemberment insurance, long and short term disability plans.
(9)	<b>Allowances</b> include all monies paid to an employee as miscellaneous <b>negotiated</b> allowances. This category will include car or travel allowances, isolation allowances, relocation expenses, sabbaticals, special leave with pay, financial and retirement planning services, and club memberships. <b>CERTIFICATED SCHOOL-BASED EMPLOYEE ALLOWANCES</b> , as outlined in collective agreements, are included in <b>Remuneration</b> - NOT Allowances.
(10)	<b>Performance Bonuses</b> include those monies paid to employees of the school authority that are tied to the achievement of some specified goal or objective.
(10A)	<b>Other</b> includes termination benefits ((severance pay, retiring allowances (ERIP's), sick leave and other settlement costs due to loss of employment).
(11)	<b>Expenses</b> will include the reimbursements of travel, subsistence, moving costs, conference fees, etc., paid by the employee <b>or on his/her behalf</b> in performing the responsibilities of employment.
(12)	The superintendent's position disclosure is in terms of one individual who is the Chief Executive Officer. Benefits for the superintendent do not include Alberta Learning contributions to the Teachers Retirement Fund pension plan.
(13)	The secretary-treasurer's position disclosure is in terms of one individual who is the Chief Financial Officer. If the board has not appointed one person to act as secretary-treasurer, then the disclosure is in terms of separate individuals appointed to the Board Treasurer and Board Secretary positions. Benefits for the secretary-treasurer include the Local Authorities Pension Plan contributions.
(13)	A position should include salary, benefits and allowances earned and expenses accrued by an individual who officially acted in a position while it was vacant or was appointed to the position. If a position was vacant and no one acted in the position, the position should not be disclosed.
(14)	Benefits and allowances need not include an amount for automobile, housing or other benefits for which a value cannot be reasonably estimated.
(15)	If a position is occupied by more than one individual during a year, each of those individual's specific expenses and salary, benefits and allowances earned by each of the individuals in the position need be disclosed separately.