

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

**Calgary Science School Society**

Name of School Jurisdiction

**5915 Lewis Drive S.W., Calgary T3E 5Z4**

Mailing Address

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Telephone and Fax Numbers

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

The financial statements and supporting schedules \_\_\_\_\_ Calgary Science School Society

(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**

Anne Tingle

Name

"Original signed by"

Signature

**SUPERINTENDENT**

Louise Partridge / Jim Toews

Name

"Original signed by"

Signature

**SECRETARY TREASURER OR TREASURER**

Cindy Roettger

Name

"Original signed by"

Signature

20-Nov-03

Board-approved Release Date

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# DAVID G. MARSHALL PROFESSIONAL CORPORATION

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## Auditor's Report

To the Board of Directors  
Calgary Science School Society

I have audited the statement of financial position of the Calgary Science School Society as at August 31, 2003 and the statements of revenues and expenses, cash flows and changes in net assets for the year then ended. These financial statements are the responsibility of the school jurisdiction's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform the audit to obtain reasonable assurance as to 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 my opinion, these financial statements present fairly, in all material respects, the financial position of the school jurisdiction as at August 31, 2003 and the results of its operations, its cash flows, its net assets and its capital allocations for the year then ended in accordance with Canadian generally accepted accounting principles.

My 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 through G 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 my opinion, presents fairly, in all material respects, in relation to the basic financial statements taken as a whole.

Calgary, Alberta  
October 23, 2003



Professional Corporation  
Chartered Accountant

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

(in dollars)

	2003	2002
<b>ASSETS</b>		
Current assets		
Cash and temporary investments	\$433,345	\$191,260
Accounts receivable (net after allowances)	\$184,549	\$301,883
Prepaid expenses	\$104,541	\$24,947
Other current assets	\$0	\$0
<b>Total current assets</b>	<b>\$722,435</b>	<b>\$518,090</b>
School generated assets	(\$0)	\$0
Trust assets	\$0	\$0
Long term accounts receivable	\$0	\$0
Capital assets		
Land	\$0	\$0
Buildings	\$0	
Less: accumulated amortization	\$0	\$0
Equipment	\$0	
Less: accumulated amortization	\$0	\$0
Vehicles	\$0	
Less: accumulated amortization	\$0	\$0
<b>Total capital assets</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL ASSETS</b>	<b>\$722,435</b>	<b>\$518,090</b>
<b>LIABILITIES</b>		
Current liabilities		
Bank indebtedness	\$0	\$31,356
Accounts payable and accrued liabilities	\$264,086	\$172,898
Deferred revenue	\$276,127	\$161,696
Deferred capital allocations	\$0	\$0
Current portion of all long term debt	\$0	\$0
<b>Total current liabilities</b>	<b>\$540,213</b>	<b>\$365,950</b>
School generated liabilities	(\$0)	\$0
Trust liabilities	\$0	\$0
Employee future benefits liability	\$0	\$0
Long term debt		
Supported: Debentures and other supported debt	\$0	\$0
Less: Current portion of supported debt	\$0	\$0
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	\$0	\$0
<b>Total long term liabilities</b>	<b>(\$0)</b>	<b>\$0</b>
<b>TOTAL LIABILITIES</b>	<b>\$540,213</b>	<b>\$365,950</b>
<b>NET ASSETS</b>		
Unrestricted net assets	\$35,458	\$5,376
Operating Reserves	\$146,764	\$146,764
Accumulated Operating Surplus (Deficit)	\$182,222	\$152,140
Investment in capital assets	\$0	\$0
Capital Reserves	\$0	\$0
Total Capital Funds	\$0	\$0
<b>Total net assets</b>	<b>\$182,222</b>	<b>\$152,140</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$722,435</b>	<b>\$518,090</b>

**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	\$1,888,819	\$1,934,207	\$1,396,394
Alberta Infrastructure	\$1,445,062	\$1,028,788	\$231,317
Alberta Finance	\$0	\$0	\$0
Other Government of Alberta	\$1,600		\$0
Federal Government and/or First Nations	\$0	\$0	\$0
Other Alberta school authorities	\$0	\$0	\$0
Out of province authorities	\$0	\$0	\$0
Alberta Municipalities (excluding supplementary requisitions)	\$0	\$0	\$0
Instruction resource fees	\$157,641	\$116,500	\$96,113
Transportation fees	\$92,215	\$109,160	\$0
Other sales and services	\$1,471	\$10,500	\$1,855
Investment income	\$3,034	\$5,000	\$5,060
Gifts and donations	\$1,796	\$0	\$5,217
Rentals of facilities	\$6,815	\$0	\$0
Net school generated funds	\$10,200	\$0	\$0
Gains on disposal of capital assets	\$0	\$0	\$0
Amortization of capital allocations	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$3,608,653</b>	<b>\$3,204,155</b>	<b>\$1,735,956</b>
<b>EXPENSES</b>			
Certificated salaries	\$927,220	\$1,050,724	\$775,819
Certificated benefits	\$82,172	\$108,159	\$58,232
Uncertificated salaries and wages	\$139,526	\$87,290	\$84,995
Uncertificated benefits	\$9,307	\$10,455	\$5,743
Services, contracts and supplies	\$2,410,146	\$1,947,527	\$698,014
Net school generated funds	\$10,200	\$0	\$0
<b>Capital and debt services</b>			
Amortization of capital assets			
Supported	\$0	\$0	\$0
Unsupported	\$0	\$0	\$0
Total Amortization of capital assets	\$0	\$0	\$0
Interest on capital debt			
Supported	\$0	\$0	\$0
Unsupported	\$0	\$0	\$0
Total Interest on capital debt	\$0	\$0	\$0
Other interest charges	\$0	\$0	\$0
Losses on disposal of capital assets	\$0	\$0	\$0
<b>Total Expenses</b>	<b>\$3,578,571</b>	<b>\$3,204,155</b>	<b>\$1,622,803</b>
<b>SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES BEFORE FUNDING ALLOCATED FOR CAPITAL PURPOSES AND EXTRAORDINARY ITEM</b>			
	\$30,082	\$0	\$113,153
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	\$0
Extraordinary Item	\$0	\$0	\$0
<b>SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES</b>	<b>\$30,082</b>	<b>\$0</b>	<b>\$113,153</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	\$30,082	\$113,153
Add (Deduct) items not requiring cash:		
Amortization of capital allocations revenue	\$0	\$0
Total amortization expense	\$0	\$0
Gains on disposal of capital assets	\$0	\$0
Losses on sale of capital assets	\$0	\$0
Changes in accrued accounts:		
Accounts receivable	\$117,334	(\$283,844)
Prepays and other current assets	(\$79,594)	\$6,298
Payables and accrued liabilities	\$91,188	\$133,695
Deferred revenue	\$114,431	(\$15,900)
Employee future benefit expense (recovery)	\$0	\$0
Other (describe)	\$0	\$0
<b>Total sources (uses) of cash from Operations</b>	<b>\$273,441</b>	<b>(\$46,598)</b>
<b>B. INVESTING ACTIVITIES</b>		
Purchases of capital assets		
Land	\$0	\$0
Buildings	\$0	\$0
Equipment	\$0	\$0
Vehicles	\$0	\$0
Net proceeds from disposal of capital assets	\$0	\$0
Other (describe)	\$0	\$0
<b>Total sources (uses) of cash from Investing activities</b>	<b>\$0</b>	<b>\$0</b>
<b>C. FINANCING ACTIVITIES</b>		
Capital allocations received	\$0	\$0
Issue of long term debt	\$0	\$0
Repayment of long term debt	\$0	\$0
Add back: supported portion	\$0	\$0
Other (describe)	\$0	\$0
<b>Total sources (uses) from Financing activities</b>	<b>\$0</b>	<b>\$0</b>
<b>Net sources (uses) of cash equivalents* during year</b>	<b>\$273,441</b>	<b>(\$46,598)</b>
<b>Cash Equivalents at the beginning of the year</b>	<b>\$159,904</b>	<b>\$206,502</b>
<b>Cash Equivalents at the end of the year</b>	<b>\$433,345</b>	<b>\$159,904</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: 45

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	TOTAL NET ASSETS  (Columns 2+3+4)	INVESTMENT IN CAPITAL ASSETS	UNRESTRICTED NET ASSETS	TOTAL RESTRICTED NET ASSETS  Columns 5 to 15	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>	\$152,140	\$0	\$5,376	\$146,764	\$97,538	\$0	\$34,707	\$0	\$0	\$6,081	\$0	\$8,438	\$0	\$0	\$0
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>	\$152,140	\$0	\$5,376	\$146,764	\$97,538	\$0	\$34,707	\$0	\$0	\$6,081	\$0	\$8,438	\$0	\$0	\$0
Surplus(def) of revenue over expenses	\$30,082		\$30,082												
Block BQRP funded capital transactions		\$0	\$0												
Block MOD funded capital transactions		\$0	\$0												
Board funded capital transactions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations of non-amortizable assets	\$0	\$0													
Amortization of capital assets		\$0	\$0												
Amortization of capital allocations		\$0	\$0												
Disposal of unsupported capital assets	\$0	\$0	\$0	\$0		\$0			\$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			\$0	\$0	\$0		\$0			\$0		\$0		\$0	
Net transfers from operating reserves			\$0	\$0	\$0		\$0			\$0		\$0		\$0	
Net transfers to capital reserves			\$0	\$0		\$0			\$0		\$0		\$0		\$0
Net transfers from capital reserves			\$0	\$0		\$0			\$0		\$0		\$0		\$0
<b>Balance at August 31, 2003</b>	\$182,222	\$0	\$35,458	\$146,764	\$97,538	\$0	\$34,707	\$0	\$0	\$6,081	\$0	\$8,438	\$0	\$0	\$0

**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	\$0
<b>Prior period adjustment</b>	\$0	
<b>Adjusted balance, August 31, 2002</b>	\$0	\$0
<b><u>Add:</u></b>		
<b>Capital allocations from:</b>		
AB Infrastructure - New/Modernization Projects	\$0	
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>		\$0
<b>Expended capital allocations - current year</b>	\$0	\$0
<b><u>Less:</u></b>		
<b>Unamortized Capital Allocation affected by a disposal through transfer out</b>		\$0
<b>Capital allocations amortized to revenue</b>		\$0
<b>Balance at August 31, 2003</b>	\$0	\$0

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



**CALGARY SCIENCE SCHOOL SOCIETY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED AUGUST 31, 2003**

**1. AUTHORITY AND PURPOSES**

The Calgary Science School Society (the "Society") is a non-profit society incorporated under the Society's Act of Alberta. The Society operates the Calgary Science School, which is a registered charter school under the Province of Alberta School Act. In addition, the Society is a registered charitable organization with Canada Customs and Revenue Agency.

**2. SIGNIFICANT ACCOUNTING POLICIES**

These financial statements have been prepared by management in accordance with Canadian Generally Accepted Accounting Principles (GAAP) and accounting policies consistent with those prescribed by Alberta Learning for Alberta school jurisdictions. The precise determination of many assets and liabilities is dependent on future events. As a result, the preparation of financial statements for a period involves the use of estimates and approximations, which have been made using careful judgement. Actual results could differ from those estimates and approximations. The financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality and within the framework of the significant accounting policies as follows:

1. **Revenue recognition** - the Society uses the deferral method of recognizing contributions and fund raising which are reported as income in the year spent, except for funds designated as reserve funds created at the discretion of the Board of Directors.

Instruction and support allocations are recognized in the year to which they relate.

Unrestricted donations are recognized as revenue when received. Donations in-kind are recorded at fair market value when reasonably determinable.

Externally restricted contributions are deferred and recognized as revenue in the period in which the restriction is complied with.

- b) **Contributed Services** - volunteers provide assistance to the School in carrying out certain activities. The value of the contributed services is not recognized in these financial statements as it is not possible to determine the fair value of such assistance.
- c) **Reserves for Future Expenditures** - reserves are established at the discretion of the board for future operating and capital expenditures. Transfers to and/or from capital reserves are shown as an adjustment to the capital equity.
- d) **Pensions** - The current service and past service costs of the Alberta Teacher Retirement Fund are met by contributions by active members and the Government of Alberta. Under the terms of the Teachers Pension Plan Act, the Calgary Science School does not make pension contributions for certified staff.

**CALGARY SCIENCE SCHOOL SOCIETY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED AUGUST 31, 2003**

**2. SIGNIFICANT ACCOUNTING POLICIES CONTINUED**

- e) **Financial Instruments** - the Society's financial instruments consist of cash, short-term deposits, accounts receivable and accounts payable and accrued liabilities. It is management's opinion that the Society is not exposed to significant interest or currency risks arising from these financial instruments. Unless otherwise noted, the fair values of these financial instruments approximate their carrying values.

**3. ACCOUNTS RECEIVABLE**

	2003	2002
Accounts receivable consist of the following:		
Provincial Government grants receivable	\$ 156,363	\$ 219,333
Calgary Board of Education	-	62,800
Miscellaneous	4,013	920
GST refundable	<u>24,173</u>	<u>18,830</u>
	<u>\$ 184,549</u>	<u>\$ 301,883</u>

**4. LONG-TERM COMMITMENTS**

The Society entered into a twenty-three month operating lease agreement with the Calgary Board of Education on August 1, 2002. This lease expires on June 30, 2004. Aggregate annual lease payment for the next year is \$693,977.

**5. PREPAID REVENUE**

Funds paid in advance of the school year, have been recorded as prepaid revenue and will be reported as income in the 2004 school year as follows:

	2003	2002
Enrichment Fees	\$ 146,954	\$ 102,983
Lunchroom Fees	11,970	3,888
Miscellaneous Items	207	2,014
Transportation Fees	<u>116,996</u>	<u>40,066</u>
	<u>\$ 276,127</u>	<u>\$ 148,751</u>

A separate bank account has not been opened for the deposit of these funds which have been co-mingled with the Society's general bank account.

**CALGARY SCIENCE SCHOOL SOCIETY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED AUGUST 31, 2003**

**6. DEFERRED GRANT REVENUE**

Deferred revenues represent funds received during the school year, which have not been taken into income during the school year in which the funds were received. These funds will be recognized as income when they expended on approved projects. Deferred revenues are as follows:

	2003	2002
Alberta Initiative for School Improvement	\$ -	\$ 8,308
Alberta Learning Grant	-	4,638
Technology Grant	-	-
Rent Grant	-	-
	<u>-</u>	<u>-</u>
	<u>\$ -</u>	<u>\$ 12,946</u>

A separate bank account has not been opened for the deposit of these funds which have been co-mingled with the Society's general bank account.

**7. DONATIONS**

Donations received from sponsors and through the fund raising efforts of both the Board of Directors and the School Council consist of the following:

	2003	2002
Library project	\$ 3,004	\$ 1,523
Team Uniforms	1,732	709
Cash	<u>63</u>	<u>1,055</u>
	<u>\$ 4,799</u>	<u>\$ 3,285</u>

**8. RELOCATION COSTS**

During the year, the Calgary Science School moved its education facilities to the Clem Gardner School located in the Lakeview District of Calgary. Total relocation costs amounted to \$393,468 of which \$292,701 was provided under an Alberta Infrastructure Grant, leaving a net cost to the School of \$100,767. Included in the \$393,468 is an amount of \$21,030 for renovations undertaken as part of the move. The School has invoiced the Calgary Board of Education for these renovations but has not received payment and no provision has been made to record this account receivable in these financial statements. In addition, the \$393,468 includes an amount of \$62,801 in accounts payable to the Calgary Board of Education (the "CBE") related to certain relocation costs, the subject of which, is currently being negotiated as to payment by the CBE. If the Society is successful in passing these costs on to the CBE, the net cost to the School will be \$16,936 and net assets will increase by \$83,831.

**CALGARY SCIENCE SCHOOL SOCIETY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2003**

**9. COMPARATIVE FIGURES**

Certain of the 2002 figures have been reclassified in order to conform with the financial statement presentation adopted for 2003.

**SCHEDULE A to the AFS  
ALLOCATION OF REVENUES AND EXPENSES TO PROGRAMS - 2002-200:**

School Jurisdiction Code: \_\_\_\_\_ 45

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	\$1,596,179	\$0	\$1,596,179						
(2) Support block	\$213,468				\$98,982			\$114,486	
(3) Instruction & support block reallocations	\$0	\$0	\$0		\$0			\$0	\$0
(4) Alberta Initiative for School Improvement (AISI)	\$32,870	\$0	\$32,870						
(5) Student Health Initiative (SHI)	\$0	\$0	\$0						\$0
(6) Supernet Access	\$0		\$0					\$0	
(7) Teacher Salary Enhancement (TSE)	\$46,302	\$0	\$46,302					\$0	\$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	\$0	\$0	\$0	\$0	\$0			\$0	\$0
<b>(11) Total Alberta Learning Revenue</b>	<b>\$1,888,819</b>	<b>\$0</b>	<b>\$1,675,351</b>	<b>\$0</b>	<b>\$98,982</b>			<b>\$114,486</b>	<b>\$0</b>
<b>Alberta Infrastructure</b>									
(12) Expensed Block Mod, Block BQRP support	\$0	\$0	\$0	\$0					
(13) Operations & Maintenance support	\$1,152,361			\$1,152,361					
(14) Operations & Maintenance support (One-Time)	\$292,701			\$292,701					
<b>(15) Total Alberta Infrastructure Revenue</b>	<b>\$1,445,062</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,445,062</b>					
<b>Alberta Finance</b>									
(16) Alberta Finance	\$0			\$0	\$0			\$0	\$0
(17) Other - Government of Alberta	\$1,600	\$0	\$1,600	\$0	\$0			\$0	\$0
(18) Federal Government and/or First Nations	\$0	\$0	\$0	\$0	\$0			\$0	\$0
(19) Other Alberta school authorities	\$0	\$0	\$0	\$0	\$0			\$0	\$0
(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	\$157,641	\$0	\$157,641						
(23) Transportation fees	\$92,215				\$92,215				
(24) Other sales and services	\$1,471	\$0	\$1,471	\$0	\$0			\$0	\$0
(25) Investment income	\$3,034	\$0	\$3,034	\$0	\$0			\$0	\$0
(26) Gifts and donations	\$1,796	\$0	\$1,796	\$0	\$0			\$0	\$0
(27) Rentals of facilities	\$6,815			\$6,815	\$0			\$0	\$0
(28) Net school generated funds	\$10,200		\$10,200					\$0	
(29) Gains on disposal of capital assets	\$0		\$0	\$0	\$0			\$0	\$0
(30) Amortization of capital allocations	\$0		\$0	\$0	\$0				\$0
<b>(31) TOTAL REVENUES</b>	<b>\$3,608,653</b>	<b>\$0</b>	<b>\$1,857,908</b>	<b>\$1,445,062</b>	<b>\$191,197</b>			<b>\$114,486</b>	<b>\$0</b>
<b>EXPENSES</b>									
(32) Certificated salaries	\$927,220	\$0	\$927,220				\$0	\$0	\$0
(33) Certificated benefits	\$82,172	\$0	\$82,172				\$0	\$0	\$0
(34) Uncertificated salaries and wages	\$139,526	\$0	\$78,214	\$0	\$0	\$0	\$61,312	\$61,312	\$0
(35) Uncertificated benefits	\$9,307	\$0	\$6,870	\$0	\$0	\$0	\$2,437	\$2,437	\$0
<b>(36) SUB - TOTAL</b>	<b>\$1,158,225</b>	<b>\$0</b>	<b>\$1,094,476</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$63,749</b>	<b>\$63,749</b>	<b>\$0</b>
(37) Services, contracts & supplies	\$2,410,146	\$0	\$792,767	\$1,411,531	\$184,386	\$8,643	\$12,819	\$21,462	\$0
(38) Cost recoveries & transfers (must balance to zero)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(39) Net school generated funds	\$10,200		\$10,200						
<b>Capital and debt services</b>									
Amortization of capital assets									
(40) Supported	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0
(41) Unsupported	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(42) Total Amortization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest on capital debt									
(43) Supported	\$0	\$0	\$0	\$0	\$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
(46) Losses on disposal of capital assets	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0
<b>(47) TOTAL EXPENSES</b>	<b>\$3,578,571</b>	<b>\$0</b>	<b>\$1,897,443</b>	<b>\$1,411,531</b>	<b>\$184,386</b>	<b>\$8,643</b>	<b>\$76,568</b>	<b>\$85,211</b>	<b>\$0</b>
(48) Surplus(deficit) Before Funding Allocated for Capital Purposes	\$30,082	\$0	(\$39,535)	\$33,531	\$6,811			\$29,275	\$0
<b>Applicable student numbers/FTE equivalent</b>	<b>348.0</b>	<b>0</b>	<b>348.0</b>	<b>348.0</b>	<b>234</b>			<b>348.0</b>	
<b>AVERAGE PROGRAM COSTS per student</b>	<b>\$10,283</b>	<b>\$0</b>	<b>\$5,452</b>	<b>\$4,056</b>	<b>\$788</b>			<b>\$245</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	\$829,282	\$90,213	\$0	\$0	\$0	\$7,725	\$0	\$927,220
Certificated benefits	\$74,110	\$8,062	\$0	\$0	\$0	\$0	\$0	\$82,172
Uncertificated salaries and wages	\$4,095	\$69,205	\$0	\$0	\$4,914	\$0	\$0	\$78,214
Uncertificated benefits	\$0	\$6,330	\$0	\$0	\$540	\$0	\$0	\$6,870
<b>SUB - TOTAL REMUNERATION</b>	<b>\$907,487</b>	<b>\$173,810</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,454</b>	<b>\$7,725</b>	<b>\$0</b>	<b>\$1,094,476</b>
Services, contracts & supplies	\$738,924	\$48,698	\$0	\$0	\$0	\$5,145	\$0	\$792,767
Cost recoveries & transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net school generated funds	\$10,200							\$10,200
Amortization of capital assets								
Supported	\$0	\$0	\$0					\$0
Unsupported	\$0	\$0	\$0					\$0
<b>Total Amortization</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>					<b>\$0</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>\$1,656,611</b>	<b>\$222,508</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,454</b>	<b>\$12,870</b>	<b>\$0</b>	<b>\$1,897,443</b>
FTE Certificated				0.0	0.0			
FTE Uncertificated				0.0	0.0			

**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>	\$1,506,495	\$79,172	\$24,916	\$0	\$1,610,583	\$1,669,481	(\$58,898)
School Admin & Instruction Support Expenses						\$222,508	(\$222,508)
System Instruction Support Expenses						\$0	\$0
<b>Total Basic Instruction</b>	<b>\$1,506,495</b>	<b>\$79,172</b>	<b>\$24,916</b>	<b>\$0</b>	<b>\$1,610,583</b>	<b>\$1,891,989</b>	<b>(\$281,406)</b>
<b>Sub-Programs &amp; Initiatives</b>							
Severely Disabled	\$13,120		\$0		\$13,120	\$5,454	\$7,666
English as a Second Language	\$0				\$0	\$0	\$0
Enhanced Opportunities	\$0				\$0	\$0	\$0
First Nations, Metis, and Inuit Education	\$0		\$0		\$0	\$0	\$0
Institutional Programs	\$0				\$0	\$0	\$0
Sparsity & Distance	\$0				\$0		\$0
Growth & Density	\$39,220				\$39,220		\$39,220
Teacher Assistants Program	\$8,247				\$8,247	\$0	\$8,247
Early Literacy Initiative (K-2)	\$0				\$0	\$0	\$0
Learning Resources Credit & Resources for the Classroom	\$13,210	\$0	\$157,641		\$170,851	\$0	\$170,851
Technology Integration	\$14,792		\$0		\$14,792	\$0	\$14,792
French Language Program & Francisation (all jurisdictions)	\$1,095		\$0		\$1,095	\$0	\$1,095
Home Education	\$0		\$0		\$0	\$0	\$0
<b>Total Sub-Programs &amp; Initiatives</b>	<b>\$89,684</b>		<b>\$157,641</b>		<b>\$247,325</b>	<b>\$5,454</b>	<b>\$241,871</b>
<b>INSTRUCTION, GRADES 1-12 (plus Early Lit. ECS)</b>	<b>\$1,596,179</b>	<b>\$79,172</b>	<b>\$182,557</b>	<b>\$0</b>	<b>\$1,857,908</b>	<b>\$1,897,443</b>	<b>(\$39,535)</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>	\$0	\$1,596,179		\$98,982	\$114,486	
<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)	\$0			\$0		
From all or part of maximum 2% of Instruction block to Transportation		\$0		\$0		
<b>Calculation: 2% of \$1,596,179 = \$31,924 \$0</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>	\$0	\$0		\$0	\$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)	\$1,581,387
Support Block - Transportation	\$98,982
<b>SUBTOTAL</b>	<b>\$1,680,369</b>
<b>Other Revenues</b>	
Alberta Infrastructure (Operations & Maintenance and Lease support)	\$1,152,361
Teacher Salary Enhancement	\$46,302
Other Alberta Learning revenues (Describe)	\$0
Other - Government of Alberta (Excluding Alberta Finance)	\$1,600
Federal government/First Nations	\$0
Other Alberta school authorities	\$0
Out of province local authorities	\$0
Alberta municipalities	\$0
Other sales and services	\$1,471
Interest on investments	\$3,034
Rentals of facilities	\$6,815
Gains on disposal of capital assets	\$0
Amortization of capital allocations	\$0
<b>School generated funds (Schedule E)</b>	<b>\$10,200</b>
<b>BASE TOTAL FOR CALCULATING MAXIMUM EXPENSE LIMITS</b>	<b>\$2,902,152</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>6.00%</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)	\$174,129
<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>\$174,129</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	\$85,211
PLUS: transfers to Restricted - Operating (Board/System Administration)	\$0
LESS: transfers from Restricted - Operating (Board/System Administration)	\$0
<b>TOTAL BOARD GOVERNANCE &amp; SYSTEM ADMINISTRATION EXPENSES</b>	<b>\$85,211</b>
Maximum Expense Limit for Board & System Administration (Step 3)	\$174,129
<b>ACTUAL EXPENSES - OVER(UNDER) MAXIMUM EXPENSE LIMIT</b>	<b>-\$88,918</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)		\$0
<b>Source of School Generated Funds:</b>		
Total School Generated Funds for the year (Note 2)	\$10,200	
Less: SGF - related cost recoveries (Note 3)	\$0	
- capitalized at the District level (Note 4)	\$0	
<b>Net Total</b>	<b>\$10,200</b>	
Plus: Donations Received (Note 5)	\$0	
<b>Equals: Net Additions to SGF</b>		<b>\$10,200</b>
<b>Net SGF Available for discretionary spending</b>		<b>\$10,200</b>
<b>Net SGF revenue and Net SGF expense - per schedule A, lines 28 and 39</b>		
Net expended SGF for discretionary purposes (Note 6)		\$10,200
<b>Unexpended SGF - Closing Balance August 31, 2003</b>		<b>(\$0)</b>
<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	\$0	\$0	\$0	\$0	\$0	\$0		\$0
Uncertificated benefits	\$0	\$0	\$0	\$0	\$0	\$0		\$0
<b>Sub-total Remuneration</b>	\$0	\$0	\$0	\$0	\$0	\$0		\$0
<b>Contracted Services</b>	\$100,884	\$1,217,029	\$0	\$0	\$0	\$1,317,913		\$1,317,913
Supplies	\$3,679	\$0	\$0	\$0	\$0	\$3,679		\$3,679
Electricity			\$43,516			\$43,516		\$43,516
Natural Gas/Heating Fuel			\$39,810			\$39,810		\$39,810
Sewer and Water			\$0			\$0		\$0
Telecommunications			\$0			\$0		\$0
Insurance					\$6,613	\$6,613		\$6,613
<b>Amortization of capital assets</b>								
Supported							\$0	\$0
Unsupported						\$0		\$0
<b>Total Amortization</b>						\$0	\$0	\$0
<b>Interest on capital debt</b>								
Supported							\$0	\$0
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>	\$104,563	\$1,217,029	\$83,326	\$0	\$6,613	\$1,411,531	\$0	\$1,411,531
<b>SQUARE METRES</b>								
School Buildings								0.0
Non School Buildings								0.0

- 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 - 2002-200:  
(SECTION 148.1 OF THE SCHOOL ACT)**

	FTE's	Remuneration	Benefits	Allowances	Performance Bonuses	ERIP's / Other	Total	Expenses
<b>Chairperson:</b>								
Name Anne Tingle	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Name Donna Maxwell - Vice Chair	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Other Board Members:</b>								
Name Gail Bracken	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Name Stuart Chalmers	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Name Tom Collins	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Name Jennifer Goldade	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Name Tom Hewitt	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Name	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Name Shannon Palmer	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Name	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Name Les Pearson	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Name Debre Pylypiw	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Name Doug Rogan	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Name Micheal Waites	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Name Janet Willson	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>	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Superintendent Jim Toews	1.0	\$16,875	\$0	\$0	\$0	\$0	\$16,875	\$0
Superintendent Louise Partridge	1.0	\$16,774	\$0	\$0	\$0	\$0	\$16,774	\$0
Secretary/Treasurer Ursula Mergny	0.3	\$9,349		\$0	\$0	\$0	\$9,349	\$0
Secretary/Treasurer Cindy Roettger	0.7	\$18,214	\$2,437	\$0	\$0	\$0	\$20,651	\$0
Board Secretary	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Board Secretary	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Board Treasurer	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Board Treasurer	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Certificated Salaries	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uncertificated Salaries & Wages	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTALS</b>		<b>\$61,212</b>	<b>\$2,437</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$63,649</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.