

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

Westwind School Division No. 74

Name of School Jurisdiction

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SCHOOL JURISDICTION MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The financial statements and supporting schedules _____ Westwind School Division No. 74
(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	
<p style="text-align: center;">Mr. Barry Webster</p> <p style="text-align: center;">Name</p>	<p style="text-align: center;">"Original Signed By"</p> <p style="text-align: center;">Signature</p>

SUPERINTENDENT	
<p style="text-align: center;">Dr. Leroy Walker</p> <p style="text-align: center;">Name</p>	<p style="text-align: center;">"Original Signed By"</p> <p style="text-align: center;">Signature</p>

SECRETARY TREASURER OR TREASURER	
<p style="text-align: center;">Mr. Dexter R. Durfey</p> <p style="text-align: center;">Name</p>	<p style="text-align: center;">"Original Signed By"</p> <p style="text-align: center;">Signature</p>

11-Dec-03

Board-approved Release Date

TABLE OF CONTENTS

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

SUPPORTING SCHEDULES

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

Young Parkyn McNab LLP

CHARTERED ACCOUNTANTS

AUDITORS' REPORT

To the Board of Trustees
Westwind School Division #74

We have audited the statement of financial position of the Westwind School Division #74 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 school jurisdiction'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, changes in 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 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 our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Young Parkyn McNab LLP

Lethbridge, Alberta

November 18, 2003

Chartered Accountants

STATEMENT OF FINANCIAL POSITION
as at August 31

(in dollars)

	2003	2002
ASSETS		
Current assets		
Cash and temporary investments	\$3,395,634	\$7,631,630
Accounts receivable (net after allowances)	\$1,882,154	\$1,285,180
Prepaid expenses	\$43,805	\$71,078
Other current assets	\$0	\$0
Total current assets	\$5,321,593	\$8,987,888
School generated assets	\$564,382	\$664,172
Trust assets	\$591,563	\$383,783
Long term accounts receivable	\$0	\$0
Capital assets		
Land	\$470,109	\$470,109
Buildings	\$38,719,307	
Less: accumulated amortization	(\$16,050,994)	\$22,668,313
Equipment	\$844,767	
Less: accumulated amortization	(\$489,074)	\$355,693
Vehicles	\$1,927,853	
Less: accumulated amortization	(\$1,071,897)	\$855,956
Total capital assets	\$24,350,071	\$21,841,451
TOTAL ASSETS	\$30,827,608	\$31,877,294
LIABILITIES		
Current liabilities		
Bank indebtedness	\$0	\$0
Accounts payable and accrued liabilities	\$2,222,479	\$2,097,860
Deferred revenue	\$471,925	\$1,192,038
Deferred capital allocations	(\$0)	\$2,322,018
Current portion of all long term debt	\$765,067	\$785,257
Total current liabilities	\$3,459,471	\$6,397,173
School generated liabilities	\$564,382	\$664,172
Trust liabilities	\$591,563	\$383,783
Employee future benefits liability	\$114,967	\$109,909
Long term debt		
Supported: Debentures and other supported debt	\$6,840,524	\$7,611,590
Less: Current portion of supported debt	(\$765,067)	(\$771,067)
Unsupported: Debentures and Capital Loans	\$0	\$0
Capital Leases	\$0	\$14,190
Mortgages	\$0	\$0
Less: Current portion of unsupported debt	\$0	(\$14,190)
Unamortized capital allocations	\$14,971,975	\$11,945,048
Total long term liabilities	\$22,318,343	\$19,943,435
TOTAL LIABILITIES	\$25,777,814	\$26,340,608
NET ASSETS		
Unrestricted net assets	\$820,389	\$929,279
Operating Reserves	\$1,051,932	\$1,754,783
Accumulated Operating Surplus (Deficit)	\$1,872,321	\$2,684,062
Investment in capital assets	\$2,537,574	\$2,270,624
Capital Reserves	\$639,900	\$582,000
Total Capital Funds	\$3,177,474	\$2,852,624
Total net assets	\$5,049,794	\$5,536,686
TOTAL LIABILITIES AND NET ASSETS	\$30,827,608	\$31,877,294

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
REVENUES			
Alberta Learning	\$23,412,872	\$23,118,381	\$24,036,978
Alberta Infrastructure	\$3,274,812	\$2,576,687	\$1,381,305
Alberta Finance	\$781,622	\$1,193,387	\$867,929
Other Government of Alberta	\$41,539	\$47,000	\$53,000
Federal Government and/or First Nations	\$3,734,778	\$3,304,425	\$3,570,570
Other Alberta school authorities	\$50,600	\$0	\$0
Out of province authorities	\$108,780	\$0	\$37,480
Alberta Municipalities (excluding supplementary requisitions)	\$161,854	\$104,808	\$106,216
Instruction resource fees	\$323,115	\$188,720	\$308,694
Transportation fees	\$0	\$0	\$0
Other sales and services	\$215,097	\$65,000	\$358,793
Investment income	\$214,112	\$125,001	\$192,190
Gifts and donations	\$15,915	\$0	\$5,782
Rentals of facilities	\$400	\$5,000	\$400
Net school generated funds	\$648,896	\$700,000	\$374,594
Gains on disposal of capital assets	\$19,700	\$0	\$1,162
Amortization of capital allocations	\$796,431	\$700,000	\$796,431
Total Revenues	\$33,800,525	\$32,128,409	\$32,091,524
EXPENSES			
Certificated salaries	\$17,418,753	\$16,417,007	\$16,611,352
Certificated benefits	\$1,726,560	\$1,806,227	\$1,686,572
Uncertificated salaries and wages	\$5,604,113	\$5,190,340	\$5,182,150
Uncertificated benefits	\$1,380,378	\$1,090,387	\$1,169,764
Services, contracts and supplies	\$5,663,591	\$4,795,827	\$5,754,713
Net school generated funds	\$648,896	\$700,000	\$374,594
Capital and debt services			
Amortization of capital assets			
Supported	\$796,431	\$700,000	\$796,432
Unsupported	\$255,931	\$235,234	\$275,204
Total Amortization of capital assets	\$1,052,362	\$935,234	\$1,071,636
Interest on capital debt			
Supported	\$781,622	\$1,193,387	\$862,129
Unsupported	\$0	\$0	\$0
Total Interest on capital debt	\$781,622	\$1,193,387	\$862,129
Other interest charges	\$11,140	\$0	\$10,685
Losses on disposal of capital assets	\$0	\$0	\$24,689
Total Expenses	\$34,287,416	\$32,128,409	\$32,748,284
SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES BEFORE FUNDING ALLOCATED FOR CAPITAL PURPOSES AND EXTRAORDINARY ITEM			
	(\$486,892)	\$0	(\$656,760)
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
SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	(\$486,892)	\$0	(\$656,760)

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
CASH FLOWS FROM:		
A. OPERATIONS		
Surplus (deficit) of revenues over expenses for the year	(\$486,892)	(\$656,760)
Add (Deduct) items not requiring cash:		
Amortization of capital allocations revenue	(\$796,431)	(\$796,431)
Total amortization expense	\$1,052,362	\$1,071,636
Gains on disposal of capital assets	(\$19,700)	(\$1,162)
Losses on sale of capital assets	\$0	\$24,689
Changes in accrued accounts:		
Accounts receivable	(\$596,974)	\$703,988
Prepays and other current assets	\$27,273	(\$7,710)
Payables and accrued liabilities	\$124,619	\$237,549
Deferred revenue	(\$720,113)	\$210,679
Employee future benefit expense (recovery)	\$5,058	\$13,245
Other (describe)	\$0	\$0
Total sources (uses) of cash from Operations	(\$1,410,797)	\$799,723
B. INVESTING ACTIVITIES		
Purchases of capital assets		
Land	\$0	(\$55,745)
Buildings	(\$3,162,343)	(\$5,359,967)
Equipment	(\$212,697)	(\$119,980)
Vehicles	(\$185,942)	(\$226,080)
Net proceeds from disposal of capital assets	\$19,700	\$3,500
Other (describe)	\$0	\$0
Total sources (uses) of cash from Investing activities	(\$3,541,282)	(\$5,758,272)
C. FINANCING ACTIVITIES		
Capital allocations received	\$730,273	\$4,201,992
Issue of long term debt	\$0	\$0
Repayment of long term debt	(\$785,256)	(\$793,548)
Add back: supported portion	\$771,067	\$775,431
Other (describe)	\$0	\$0
Total sources (uses) from Financing activities	\$716,083	\$4,183,875
Net sources (uses) of cash equivalents* during year	(\$4,235,996)	(\$774,674)
Cash Equivalents at the beginning of the year	\$7,631,630	\$8,406,304
Cash Equivalents at the end of the year	\$3,395,634	\$7,631,630

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: _____ 56

	(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
Balance at August 31, 2002	\$5,536,655	\$2,270,593	\$929,279	\$2,336,783	\$1,023,047	(\$26,349)	\$345,210	\$0	\$299,860	\$229,809	\$304,989	\$137,864	\$3,500	\$18,853	\$0
Prior period adjustments (describe)															
Adjust Prior Period Accum. Amort.	\$31	\$31	\$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
Adjusted Balance, Aug.31, 2002	\$5,536,686	\$2,270,624	\$929,279	\$2,336,783	\$1,023,047	(\$26,349)	\$345,210	\$0	\$299,860	\$229,809	\$304,989	\$137,864	\$3,500	\$18,853	\$0
Surplus(def) of revenue over expenses	(\$486,892)		(\$486,892)												
Block BQRP funded capital transactions		\$0	\$0												
Block MOD funded capital transactions		\$0	\$0												
Board funded capital transactions		\$522,881	\$290,799	(\$813,680)	(\$130,577)	(\$9,951)	\$0		(\$53,679)	(\$113,827)	(\$304,989)	(\$100,101)	(\$100,556)	\$0	\$0
Donations of non-amortizable assets	\$0	\$0													
Amortization of capital assets		(\$1,052,362)	\$1,052,362												
Amortization of capital allocations		\$796,431	(\$796,431)												
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			(\$262,291)	\$262,291	\$122,083		\$0			\$6,463		\$133,745		\$0	
Net transfers from operating reserves			\$620,637	(\$620,637)	(\$253,605)		(\$197,334)			(\$93,319)		(\$75,000)		(\$1,379)	
Net transfers to capital reserves			(\$527,075)	\$527,075		\$316,693			\$55,210		\$26,183		\$128,988		\$0
Net transfers from capital reserves			\$0	\$0		\$0			\$0		\$0		\$0		\$0
Balance at August 31, 2003	\$5,049,794	\$2,537,574	\$820,389	\$1,691,832	\$760,948	\$280,393	\$147,876	\$0	\$301,391	\$29,126	\$26,183	\$96,508	\$31,932	\$17,474	\$0

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

	Deferred Capital Allocations	Unamortized Capital Allocations
Balance at August 31, 2002	\$2,322,018	\$11,945,048
Prior period adjustment	\$0	
Adjusted balance, August 31, 2002	\$2,322,018	\$11,945,048
Add:		
Capital allocations from: AB Infrastructure - New/Modernization Projects	\$23,225	
Other Government of Alberta	\$520,217	
Federal Government and/or First Nations	\$0	
Other sources	\$0	
Interest earned on provincial government capital allocations	\$46,830	
Other capital grants and donations	\$75,000	
Proceeds on disposal of supported capital assets	\$65,000	
Insurance proceeds	\$0	
Donated capital assets (depreciable, at Fair Market Value)		\$0
Transferred in capital assets (depreciable, at Net Book Value)		\$0
Current Year Debenture Principal Repayment		\$771,067
Expended capital allocations - current year	(\$3,052,291)	\$3,052,291
Less:		
Unamortized Capital Allocation affected by a disposal through transfer out		\$0
Capital allocations amortized to revenue		\$796,431
Balance at August 31, 2003	(\$0)	\$14,971,975

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

WESTWIND SCHOOL DIVISION #74

Notes to Financial Statements

For the Year Ended August 31, 2003

1. Authority and purpose

The School Jurisdiction delivers education programs under the authority of the *School Act*, Chapter S - 3, Statutes of Alberta, January 1, 2002.

The jurisdiction receives block allocations for instruction and support under Regulation 72/95. The regulation limits funding and expenses for administration. It permits the jurisdiction, within specified limits, to reallocate funding between the instruction and support blocks.

2. Summary of significant accounting policies

These financial statements are prepared in accordance with Canadian generally accepted accounting principles with the significant accounting policies being as follows:

Revenue recognition

Revenue is recognized as follows:

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

Fees for services related to courses and programs are recognized as revenue when such courses and programs are delivered.

Capital allocations from the province or other agencies are recorded as deferred capital contributions until spent. Once spent, they are transferred to unamortized capital allocations which are amortized to revenue on the same basis as the capital asset acquired by the grant.

Unrestricted contributions are recognized as revenue when received or receivable. Contributions 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. Endowment funds which are to be retained as net assets are recorded as direct increases in trust assets and liabilities.

Temporary investments

Temporary Investments are valued at cost. Accrued interest on these investments is recorded as it is earned.

Capital assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution. Amortization is provided for on a straight line basis over the assets' estimated useful lives using the following annual rates:

Equipment	5 years
Vehicles	10 years
Building	40 years
Building and additions	25 years

There is no amortization charged in the year of acquisition.

School generated funds

Funds generated from school based activities are included as assets, liabilities, revenues and expenses of the School Division when the accountability and control of these funds rests with School Division officials or their appointees.

WESTWIND SCHOOL DIVISION #74

Notes to Financial Statements

For the Year Ended August 31, 2003

2. Summary of significant accounting policies (continued)

Pension obligation

Pension expense includes pension obligations earned by uncertificated employees during the year, amortization of deferred adjustment over the expected average remaining service life of employees, and the effect of changes in the rate used to allocate the unfunded liability to participating entities.

Contributed services

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

Measurement uncertainty

The financial statements by their nature, contain estimates and are subject to measurement uncertainty. The amounts recorded for amortization of capital assets are based on estimates of the useful life of the related assets. Pension plan obligations are based on actuarial valuations extrapolated to the reporting date. The effect on the financial statements of changes in such estimates in future periods could be significant.

3. Temporary investments

Temporary investments consists of a 4.00% redeemable term investment with TD Canada Trust in the amount of \$1,137,099 and an investment portfolio at RBC Investment Management Inc. with a cost of \$882,755 and a market value of \$930,169.

4. Trust assets and liabilities

These balances represent cash that is held in trust by the jurisdiction for the following areas:

	2003	2002
Scholarship Trusts	\$ 193,989	\$ 159,230
Student Health Initiative Trust (Banker Board)	397,574	224,553
	<u>\$ 591,563</u>	<u>\$ 383,783</u>

5. Deferred revenue

	2003	2002
Block/BQRP funding	\$ 401,124	\$ 919,103
One Time Grant Funding 1999	-	114,032
One Time Funding 2002-03	-	77,911
Other	70,801	80,992
	<u>\$ 471,925</u>	<u>\$ 1,192,038</u>

WESTWIND SCHOOL DIVISION #74

Notes to Financial Statements

For the Year Ended August 31, 2003

6. Incentive pay

Incentive pay accrued to August 31, 2003 has been calculated at \$114,967. This is the total accrual earned to August 31, 2003 and it is estimated that of this amount, approximately \$5,058 has been accrued in the 2003 year and the balance has been accrued in prior years.

7. Long-term debt

The Division has various debentures payable to Alberta Municipal Financing Corporation relating to the acquisition of capital assets bearing interest at rates ranging from 6.875% to 12.0%. Principal payments in each of the next five years are estimated as follows:

2004	\$	765,067
2005		730,104
2006		730,104
2007		730,104
2008		730,104

8. Economic dependence on related third party

The Westwind School Division's primary source of income is from the Alberta Government. The Division's ability to continue viable operations is dependent on this funding.

9. Budget amounts

The budget was prepared by the School jurisdiction management with Board of Trustees approval given on June 19, 2003. It is presented for information purposes only, and has not been audited.

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

School Jurisdiction Code: _____ 56

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.	
Alberta Learning allocations									
(1) Instruction block	\$19,009,402	\$1,275,983	\$17,733,420						
(2) Support block	\$2,510,376				\$1,377,782			\$1,132,594	
(3) Instruction & support block reallocations	\$0	(\$100,000)	\$175,000		(\$75,000)			\$0	\$0
(4) Alberta Initiative for School Improvement (AISI)	\$524,997	\$0	\$524,997						
(5) Student Health Initiative (SHI)	\$174,217	\$0	\$174,217						\$0
(6) Supernet Access	\$0		\$0					\$0	
(7) Teacher Salary Enhancement (TSE)	\$1,004,000	\$20,535	\$965,723					\$17,741	\$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	\$189,879	\$0	\$189,879	\$0	\$0			\$0	\$0
(11) Total Alberta Learning Revenue	\$23,412,872	\$1,196,518	\$19,763,237	\$0	\$1,302,782			\$1,150,335	\$0
Alberta Infrastructure									
(12) Expensed Block Mod, Block BQRP support	\$682,421	\$0	\$0	\$682,421					
(13) Operations & Maintenance support	\$2,379,577			\$2,379,577					
(14) Operations & Maintenance support (One-Time)	\$212,814			\$212,814					
(15) Total Alberta Infrastructure Revenue	\$3,274,812	\$0	\$0	\$3,274,812					
Alberta Finance									
(16) Alberta Finance	\$781,622			\$781,622	\$0			\$0	\$0
(17) Other - Government of Alberta	\$41,539	\$0	\$0	\$5,800	\$0			\$0	\$35,739
(18) Federal Government and/or First Nations	\$3,734,778	\$126,582	\$3,204,206	\$216,000	\$0			\$187,990	\$0
(19) Other Alberta school authorities	\$50,600	\$0	\$50,600	\$0	\$0			\$0	\$0
(20) Out of province authorities	\$108,780	\$0	\$108,780	\$0	\$0			\$0	\$0
(21) Alberta municipalities (excl. supplementary requisitions)	\$161,854	\$0	\$161,854	\$0	\$0			\$0	\$0
(22) Instruction resource fees	\$323,115	\$0	\$323,115						
(23) Transportation fees	\$0				\$0				
(24) Other sales and services	\$215,097	\$0	\$16,621	\$9,260	\$59,207			\$114,554	\$15,455
(25) Investment income	\$214,112	\$0	\$172,972	\$20,000	\$0			\$21,140	\$0
(26) Gifts and donations	\$15,915	\$0	\$15,915	\$0	\$0				\$0
(27) Rentals of facilities	\$400		\$0	\$400	\$0			\$0	\$0
(28) Net school generated funds	\$648,896		\$648,896					\$0	
(29) Gains on disposal of capital assets	\$19,700		\$0	\$18,200	\$1,500			\$0	\$0
(30) Amortization of capital allocations	\$796,431		\$0	\$796,431	\$0				\$0
(31) TOTAL REVENUES	\$33,800,525	\$1,323,100	\$24,466,197	\$5,122,525	\$1,363,489			\$1,474,019	\$51,194
EXPENSES									
(32) Certificated salaries	\$17,418,753	\$413,192	\$16,673,319				\$332,242	\$332,242	\$0
(33) Certificated benefits	\$1,726,560	\$40,561	\$1,662,214				\$23,785	\$23,785	\$0
(34) Uncertificated salaries and wages	\$5,604,113	\$437,768	\$3,051,239	\$1,310,170	\$352,995	\$65,130	\$343,180	\$408,310	\$43,631
(35) Uncertificated benefits	\$1,380,378	\$152,768	\$784,077	\$334,716	\$35,193	\$4,281	\$62,037	\$66,318	\$7,306
(36) SUB - TOTAL	\$26,129,805	\$1,044,291	\$22,170,849	\$1,644,885	\$388,188	\$69,411	\$761,244	\$830,655	\$50,938
(37) Services, contracts & supplies	\$5,663,591	\$153,629	\$1,966,598	\$2,063,262	\$785,568	\$46,021	\$646,877	\$692,897	\$1,636
(38) Cost recoveries & transfers (must balance to zero)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(39) Net school generated funds	\$648,896		\$648,896						
Capital and debt services									
Amortization of capital assets									
(40) Supported	\$796,431	\$0	\$0	\$796,431	\$0		\$0	\$0	\$0
(41) Unsupported	\$255,931	\$0	\$58,638	\$33,659	\$130,988	\$0	\$32,646	\$32,646	\$0
(42) Total Amortization	\$1,052,362	\$0	\$58,638	\$830,090	\$130,988	\$0	\$32,646	\$32,646	\$0
Interest on capital debt									
(43) Supported	\$781,622	\$0	\$0	\$781,622	\$0		\$0	\$0	\$0
(44) Unsupported	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(45) Other interest charges	\$11,140	\$0	\$0	\$0	\$0		\$11,140	\$11,140	\$0
(46) Losses on disposal of capital assets	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0
(47) TOTAL EXPENSES	\$34,287,416	\$1,197,920	\$24,844,982	\$5,319,859	\$1,304,744	\$115,432	\$1,451,906	\$1,567,338	\$52,574
(48) Surplus(deficit) Before Funding Allocated for Capital Purposes	(\$486,892)	\$125,180	(\$378,785)	(\$197,334)	\$58,745			(\$93,319)	(\$1,379)
Applicable student numbers/FTE equivalent	4,029.5	321	3,869.0	4,005.5	977			4,029.5	
AVERAGE PROGRAM COSTS per student	\$8,509	\$3,732	\$6,422	\$1,328	\$1,335			\$389	

**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	\$15,086,989	\$964,195	\$188,193	\$0	\$0	\$433,943	\$0	\$16,673,319
Certificated benefits	\$1,507,305	\$86,094	\$14,689	\$0	\$0	\$54,125	\$0	\$1,662,214
Uncertificated salaries and wages	\$691,611	\$457,769	\$0	\$309,775	\$1,433,839	\$37,483	\$120,763	\$3,051,239
Uncertificated benefits	\$188,360	\$97,740	\$0	\$51,769	\$384,361	\$8,393	\$53,454	\$784,077
SUB - TOTAL REMUNERATION	\$17,474,266	\$1,605,797	\$202,882	\$361,544	\$1,818,200	\$533,944	\$174,217	\$22,170,849
Services, contracts & supplies	\$1,830,032	\$43,191	\$71,356	\$4,735	\$144	\$17,141	\$0	\$1,966,598
Cost recoveries & transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net school generated funds	\$648,896							\$648,896
Amortization of capital assets								
Supported	\$0	\$0	\$0					\$0
Unsupported	\$58,638	\$0	\$0					\$58,638
Total Amortization	\$58,638	\$0	\$0					\$58,638
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
TOTAL EXPENSES	\$20,011,831	\$1,648,988	\$274,238	\$366,279	\$1,818,344	\$551,085	\$174,217	\$24,844,982
FTE Certificated				0.0	0.0			
FTE Uncertificated				17.2	79.1			

**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
Basic Instruction	\$15,393,366	\$1,802,054	\$4,379,845	\$175,000	\$21,750,265	\$20,053,361	\$1,696,904
School Admin & Instruction Support Expenses						\$1,648,988	(\$1,648,988)
System Instruction Support Expenses						\$274,238	(\$274,238)
Total Basic Instruction	\$15,393,366	\$1,802,054	\$4,379,845	\$175,000	\$21,750,265	\$21,976,587	(\$226,322)
Sub-Programs & Initiatives							
Severely Disabled	\$1,318,692		\$0		\$1,318,692	\$1,818,344	(\$499,652)
English as a Second Language	\$216,954				\$216,954	\$235,700	(\$18,745)
Enhanced Opportunities	\$0				\$0	\$0	\$0
First Nations, Metis, and Inuit Education	\$106,217		\$0		\$106,217	\$153,903	(\$47,686)
Institutional Programs	\$0				\$0	\$0	\$0
Sparsity & Distance	\$289,301				\$289,301		\$289,301
Growth & Density	\$16,164				\$16,164		\$16,164
Teacher Assistants Program	\$71,578				\$71,578	\$126,353	(\$54,775)
Early Literacy Initiative (K-2)	\$140,058				\$140,058	\$168,116	(\$28,058)
Learning Resources Credit & Resources for the Classroom	\$28,148	\$52,763	\$323,115		\$404,026	\$0	\$404,026
Technology Integration	\$146,114		\$0		\$146,114	\$354,979	(\$208,865)
French Language Program & Francisation (all jurisdictions)	\$2,344		\$0		\$2,344	\$4,500	(\$2,156)
Home Education	\$4,484		\$0		\$4,484	\$6,500	(\$2,016)
Total Sub-Programs & Initiatives	\$2,340,054		\$323,115		\$2,715,932	\$2,868,394	(\$152,462)
INSTRUCTION, GRADES 1-12 (plus Early Lit. ECS)	\$17,733,420	\$1,854,817	\$4,702,960	\$175,000	\$24,466,197	\$24,844,982	(\$378,785)

**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
Alberta Learning block allocations - Schedule A (Lines 1 & 2)	\$1,275,983	\$17,733,420		\$1,377,782	\$1,132,594	
Reallocations permitted by the "Funding for School Authorities" manual						
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		
Calculation: 2% of \$19,009,402 = \$380,188 \$0						
From Instruction block (Growth & Density component) to Transportation		\$0		\$0		
Reallocations directed by the board of trustees						
From Transportation block to Instruction		\$75,000		(\$75,000)		
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				
(2) ECS to: Instruction	(\$100,000)	\$100,000				
AMOUNTS REFLECTED ON SCHEDULE A (Line 3)	(\$100,000)	\$175,000		(\$75,000)	\$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**

STEP 1	
Determine the total eligible revenue which is used as the BASE TOTAL to calculate the maximum eligible expense limits for Board and System Administration	
Total Revenues (Schedule A):	
Instruction Block - Grades ECS -12 (excluding technology integration)	\$18,863,288
Support Block - Transportation	\$1,377,782
SUBTOTAL	\$20,241,071
Other Revenues	
Alberta Infrastructure (Operations & Maintenance and Lease support)	\$2,379,577
Teacher Salary Enhancement	\$1,004,000
Other Alberta Learning revenues (Describe)	\$0
Other - Government of Alberta (Excluding Alberta Finance)	\$41,539
Federal government/First Nations	\$3,734,778
Other Alberta school authorities	\$50,600
Out of province local authorities	\$108,780
Alberta municipalities	\$161,854
Other sales and services	\$215,097
Interest on investments	\$214,112
Rentals of facilities	\$400
Gains on disposal of capital assets	\$19,700
Amortization of capital allocations	\$796,431
School generated funds (Schedule E)	\$1,213,278
BASE TOTAL FOR CALCULATING MAXIMUM EXPENSE LIMITS	\$30,181,217
STEP 2	
Calculation of maximum expense limit PERCENTAGE for Board and System Administration expenses	
If "Total Net Enrolled Students" are 6,000 and ov = 4%	5.03%
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.	
STEP 3	
Calculate maximum expense limit AMOUNTS for Board and System Administration expenses	
Maximum Expense Limit percentage (Step 2) x Base Total (Step 1)	\$1,519,172
Considerations for Charter Schools and Francophone Boards:	
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)	
MAXIMUM EXPENSE LIMIT	\$1,519,172
STEP 4	
Compare maximum expense limit amounts calculated in Step 3 to actual expenses (from Schedule A)	
Actual Board Governance & System Administration expenses	\$1,567,338
PLUS: transfers to Restricted - Operating (Board/System Administration)	\$6,463
LESS: transfers from Restricted - Operating (Board/System Administration)	-\$93,319
TOTAL BOARD GOVERNANCE & SYSTEM ADMINISTRATION EXPENSES	\$1,480,482
Maximum Expense Limit for Board & System Administration (Step 3)	\$1,519,172
ACTUAL EXPENSES - OVER(UNDER) MAXIMUM EXPENSE LIMIT	-\$38,690

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

Unexpended SGF - Opening Balance August 31, 2002 (Note 1)		\$664,172
Source of School Generated Funds:		
Total School Generated Funds for the year (Note 2)	\$1,213,278	
Less: SGF - related cost recoveries (Note 3)	\$664,172	
- capitalized at the District level (Note 4)	\$0	
Net Total	\$549,106	
Plus: Donations Received (Note 5)	\$0	
Equals: Net Additions to SGF		\$549,106
Net SGF Available for discretionary spending		\$1,213,278
Net SGF revenue and Net SGF expense - per schedule A, lines 28 and 39		
Net expended SGF for discretionary purposes (Note 6)		\$648,896
Unexpended SGF - Closing Balance August 31, 2003		\$564,382
<p>Note 1 Input "(Restated)" beside Balance at August 31, 2002 where not taken from the finalized 2001-2002 Audited Financial Statements.</p> <p>Note 2 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>Note 3 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>Note 4 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>Note 5 Donations are restricted to cash; gifts in kind are treated as board assets, not SGF. Amounts are net of related expenses.</p> <p>Note 6 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	\$826,403	\$373,152	\$0	\$44,615	\$66,000	\$1,310,170		\$1,310,170
Uncertificated benefits	\$224,202	\$86,577	\$0	\$12,584	\$11,353	\$334,716		\$334,716
Sub-total Remuneration	\$1,050,604	\$459,729	\$0	\$57,199	\$77,353	\$1,644,885		\$1,644,885
Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0		\$0
Supplies	\$133,484	\$305,052	\$0	\$625,222	\$0	\$1,063,759		\$1,063,759
Electricity			\$560,591			\$560,591		\$560,591
Natural Gas/Heating Fuel			\$358,563			\$358,563		\$358,563
Sewer and Water			\$5,368			\$5,368		\$5,368
Telecommunications			\$10,029			\$10,029		\$10,029
Insurance					\$64,952	\$64,952		\$64,952
Amortization of capital assets								
Supported							\$796,431	\$796,431
Unsupported						\$33,659		\$33,659
Total Amortization						\$33,659	\$796,431	\$830,090
Interest on capital debt								
Supported							\$781,622	\$781,622
Unsupported						\$0		\$0
Other interest charges						\$0		\$0
Losses on disposal of capital assets						\$0		\$0
Cost recoveries & transfers						\$0		\$0
TOTAL EXPENSES	\$1,184,089	\$764,781	\$934,551	\$682,421	\$142,305	\$3,741,806	\$1,578,053	\$5,319,859
SQUARE METRES								
School Buildings								52,776.0
Non School Buildings								2,050.0

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
Chairperson:									
Name	Barry Webster	1.0	\$8,030	\$360	\$2,677	\$0	\$0	\$11,067	\$3,155
Name		0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Board Members:									
Name	Anna-Joyce Fox	1.0	\$5,087	\$358	\$2,543	\$0	\$0	\$7,988	\$2,735
Name	Ron Fromm	1.0	\$5,533	\$357	\$2,767	\$0	\$0	\$8,657	\$4,844
Name	Stephen Heggie	1.0	\$4,233	\$724	\$2,117	\$0	\$0	\$7,074	\$3,945
Name	Calvin Salmon	1.0	\$4,227	\$296	\$2,113	\$0	\$0	\$6,636	\$2,570
Name	Rick Schow	1.0	\$4,100	\$216	\$2,050	\$0	\$0	\$6,366	\$2,764
Name	Peter Scott	1.0	\$6,393	\$916	\$3,197	\$0	\$0	\$10,506	\$5,789
Name	Jeff Tanner	1.0	\$3,440	\$905	\$1,720	\$0	\$0	\$6,065	\$4,375
Name	Warren Wilde	1.0	\$5,053	\$104	\$2,527	\$0	\$0	\$7,684	\$3,084
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
Subtotal		9.0	\$46,097	\$4,236	\$21,710	\$0	\$0	\$72,043	\$33,261
Superintendent	Dr. Mel Cottle	0.5	\$60,000	\$3,568	\$0	\$0	\$50,000	\$113,568	\$5,334
Superintendent	Dr. Leroy Walker	0.5	\$55,000	\$4,225	\$0	\$0	\$0	\$59,225	\$3,917
Secretary/Treasurer	Mr. Andrew F. Chipman	0.5	\$55,000	\$7,170	\$0	\$0	\$0	\$62,170	\$2,695
Secretary/Treasurer	Mr. Dexter R. Durfey	0.5	\$37,500	\$6,834	\$0	\$0	\$0	\$44,334	\$4,823
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		241.6	\$17,303,753	\$0	\$0	\$0	\$0	\$17,303,753	
Uncertificated Salaries & Wages		225.0	\$5,432,743	\$0	\$0	\$0	\$0	\$5,432,743	
TOTALS			\$22,990,093	\$26,032	\$21,710	\$0	\$50,000	\$23,087,835	

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)	Remuneration includes regular base salaries, certificated school-based employee allowances outlined in collective agreements, overtime, honoraria, deferred salary leave accruals, lump sum payments EXCEPTING TERMINATION BENEFITS (See #10A below), any other direct cash remuneration EXCEPTING PERFORMANCE PAY (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)	Benefits 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)	Allowances include all monies paid to an employee as miscellaneous negotiated 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. CERTIFICATED SCHOOL-BASED EMPLOYEE ALLOWANCES , as outlined in collective agreements, are included in Remuneration - NOT Allowances.
(10)	Performance Bonuses include those monies paid to employees of the school authority that are tied to the achievement of some specified goal or objective.
(10A)	Other includes termination benefits ((severance pay, retiring allowances (ERIP's), sick leave and other settlement costs due to loss of employment).
(11)	Expenses will include the reimbursements of travel, subsistence, moving costs, conference fees, etc., paid by the employee or on his/her behalf 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.