

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

Greater Southern Separate Catholic Francophone Education region No. 4

Name of School Jurisdiction

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SCHOOL JURISDICTION MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The financial statements and supporting schedules Greater Southern Separate Catholic Francophone Education region No. 4
(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

Marc Renaud

Name

"Original signed by"

Signature

SUPERINTENDENT

Cécile Bonnar

Name

"Original signed by"

Signature

SECRETARY TREASURER OR TREASURER

Liette Desrochers

Name

"Original signed by"

Signature

November 24, 2003

Board-approved Release Date

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AUDITORS' REPORT

To the Board of Trustees of:

The Greater Southern Separate Catholic Francophone Education Region No. 4

We have audited the statement of financial position of The Greater Southern Separate Catholic Francophone Education Region No. 4 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 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 our 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, 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 have 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.


Certified General Accountants

October 30, 2002
Edmonton, Alberta

GHISLAIN BERGERON, B.Sc., CGA *
PIERRE BERGERON, B.A., CGA *
SIMON BELZILE, CGA *



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* Professional Corporation

STATEMENT OF FINANCIAL POSITION
as at August 31

(in dollars)

	2003	2002
ASSETS		
Current assets		
Cash and temporary investments	\$1,049,464	\$996,783
Accounts receivable (net after allowances)	\$204,620	\$17,861
Prepaid expenses	\$31,069	\$25,000
Other current assets	\$0	\$0
Total current assets	\$1,285,153	\$1,039,644
School generated assets	\$19,161	\$4,685
Trust assets	\$0	\$0
Long term accounts receivable	\$0	\$0
Capital assets		
Land	\$0	\$0
Buildings	\$5,741,411	
Less: accumulated amortization	(\$183,497)	\$5,557,914
Equipment	\$220,222	
Less: accumulated amortization	(\$64,478)	\$155,744
Vehicles	\$0	\$136,089
Less: accumulated amortization	\$0	\$0
Total capital assets	\$5,713,658	\$5,877,500
TOTAL ASSETS	\$7,017,972	\$6,921,829
LIABILITIES		
Current liabilities		
Bank indebtedness	\$0	\$0
Accounts payable and accrued liabilities	\$176,946	\$240,338
Deferred revenue	\$213,007	\$219,365
Deferred capital allocations	\$0	\$0
Current portion of all long term debt	\$0	\$0
Total current liabilities	\$389,953	\$459,703
School generated liabilities	\$19,161	\$4,685
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	\$5,663,393	\$5,872,276
Total long term liabilities	\$5,682,554	\$5,876,961
TOTAL LIABILITIES	\$6,072,507	\$6,336,664
NET ASSETS		
Unrestricted net assets	\$223,687	\$139,032
Operating Reserves	\$266,513	\$90,909
Accumulated Operating Surplus (Deficit)	\$490,200	\$229,941
Investment in capital assets	\$50,265	\$5,224
Capital Reserves	\$405,000	\$350,000
Total Capital Funds	\$455,265	\$355,224
Total net assets	\$945,465	\$585,165
TOTAL LIABILITIES AND NET ASSETS	\$7,017,972	\$6,921,829

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	\$4,563,568	\$3,869,504	\$4,028,218
Alberta Infrastructure	\$349,229	\$385,894	\$134,395
Alberta Finance	\$0	\$0	\$0
Other Government of Alberta	\$0	\$0	\$4,793
Federal Government and/or First Nations	\$2,834	\$67,658	\$1,817
Other Alberta school authorities	\$539	\$0	\$0
Out of province authorities	\$0	\$0	\$0
Alberta Municipalities (excluding supplementary requisitions)	\$0	\$0	\$0
Instruction resource fees	\$2,865	\$0	\$0
Transportation fees	\$6,512	\$0	\$0
Other sales and services	\$2,556	\$0	\$1,700
Investment income	\$19,160	\$0	\$20,165
Gifts and donations	\$0	\$0	\$0
Rentals of facilities	\$0	\$0	\$0
Net school generated funds	\$0	\$18,255	\$16,192
Gains on disposal of capital assets	\$0	\$0	\$0
Amortization of capital allocations	\$215,784	\$0	\$0
Total Revenues	\$5,163,047	\$4,341,311	\$4,207,280
EXPENSES			
Certificated salaries	\$2,268,720	\$2,173,828	\$1,894,041
Certificated benefits	\$286,091	\$260,859	\$216,505
Uncertificated salaries and wages	\$405,966	\$403,351	\$357,391
Uncertificated benefits	\$75,721	\$68,703	\$61,136
Services, contracts and supplies	\$1,546,186	\$1,547,133	\$1,269,008
Net school generated funds	\$0	\$18,255	\$16,192
Capital and debt services			
Amortization of capital assets			
Supported	\$215,784	\$0	\$0
Unsupported	\$4,279	\$0	\$804
Total Amortization of capital assets	\$220,063	\$0	\$804
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
Total Expenses	\$4,802,747	\$4,472,129	\$3,815,077
SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES BEFORE FUNDING ALLOCATED FOR CAPITAL PURPOSES AND EXTRAORDINARY ITEM			
	\$360,300	(\$130,818)	\$392,203
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	\$360,300	(\$130,818)	\$392,203

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	\$360,300	\$392,203
Add (Deduct) items not requiring cash:		
Amortization of capital allocations revenue	(\$215,784)	\$0
Total amortization expense	\$220,063	\$804
Gains on disposal of capital assets	\$0	\$0
Losses on sale of capital assets	\$0	\$0
Changes in accrued accounts:		
Accounts receivable	(\$186,759)	\$43,959
Prepays and other current assets	(\$6,069)	(\$22,600)
Payables and accrued liabilities	(\$63,392)	(\$687,590)
Deferred revenue	(\$6,358)	\$147,775
Employee future benefit expense (recovery)	\$0	\$0
Other (describe)	\$0	\$0
Total sources (uses) of cash from Operations	\$102,001	(\$125,449)
B. INVESTING ACTIVITIES		
Purchases of capital assets		
Land	\$0	\$0
Buildings	\$0	\$0
Equipment	(\$56,221)	(\$6,028)
Vehicles	\$0	\$0
Net proceeds from disposal of capital assets	\$0	\$0
Other (describe)	\$0	\$0
Total sources (uses) of cash from Investing activities	(\$56,221)	(\$6,028)
C. FINANCING ACTIVITIES		
Capital allocations received	\$6,901	\$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
Total sources (uses) from Financing activities	\$6,901	\$0
Net sources (uses) of cash equivalents* during year	\$52,681	(\$131,477)
Cash Equivalents at the beginning of the year	\$996,783	\$1,128,260
Cash Equivalents at the end of the year	\$1,049,464	\$996,783

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**

School Jurisdiction Code: 97

(in dollars)

	(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	\$585,165	\$5,224	\$139,032	\$440,909	\$89,215	\$350,000	\$0	\$0		\$1,694	\$0	\$0	\$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
Adjusted Balance, Aug.31, 2002	\$585,165	\$5,224	\$139,032	\$440,909	\$89,215	\$350,000	\$0	\$0	\$0	\$1,694	\$0	\$0	\$0	\$0	\$0
Surplus(def) of revenue over expenses	\$360,300		\$360,300												
Block BQRP funded capital transactions		\$0	\$0												
Block MOD funded capital transactions		\$0	\$0												
Board funded capital transactions		\$49,320	(\$49,320)	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations of non-amortizable assets	\$0	\$0													
Amortization of capital assets		(\$220,063)	\$220,063												
Amortization of capital allocations		\$215,784	(\$215,784)												
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			(\$175,604)	\$175,604	\$175,000		\$0			\$604			\$0		\$0
Net transfers from operating reserves			\$0	\$0	\$0		\$0			\$0		\$0		\$0	\$0
Net transfers to capital reserves			(\$55,000)	\$55,000		\$55,000			\$0		\$0		\$0		\$0
Net transfers from capital reserves			\$0	\$0		\$0			\$0		\$0		\$0		\$0
Balance at August 31, 2003	\$945,465	\$50,265	\$223,687	\$671,513	\$264,215	\$405,000	\$0	\$0	\$0	\$2,298	\$0	\$0	\$0	\$0	\$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	\$0	\$5,872,276
Prior period adjustment	\$0	
Adjusted balance, August 31, 2002	\$0	\$5,872,276
Add:		
Capital allocations from:		
AB Infrastructure - New/Modernization Projects	\$6,901	
Other Government of Alberta	\$0	
Federal Government and/or First Nations	\$0	
Other sources	\$0	
Interest earned on provincial government capital allocations	\$0	
Other capital grants and donations	\$0	
Proceeds on disposal of supported capital assets	\$0	
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		\$0
Expended capital allocations - current year	(\$6,901)	\$6,901
Less:		
Unamortized Capital Allocation affected by a disposal through transfer out		\$0
Capital allocations amortized to revenue		\$215,784
Balance at August 31, 2003	\$0	\$5,663,393

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

THE GREATER SOUTHERN SEPARATE CATHOLIC FRANCOPHONE EDUCATION
REGION NO. 4

Notes to the Financial Statements
August 31, 2003

1. AUTHORITY AND PURPOSE

On July 7, 2000 by order of the Minister of Learning of Alberta, the Greater Southern Separate Catholic Francophone Education Region No. 4 was established. The school jurisdiction receives block allocations for instruction and support for the delivery of a catholic francophone educational program under the authority of the Alberta School Act. The jurisdiction is exempt from tax under the Canada Income Tax Act.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements are prepared in accordance with Canadian generally accepted accounting principles 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 judgment. 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 accounting policies summarized below:

Revenue Recognition:

Revenue is recognized as follows:

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

Unrestricted contributions are recognized as revenue when received and receivable.

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

Capital Assets:

Capital assets are recorded at cost, and are amortized over their estimated useful lives on a straight-line basis. Capital assets transferred from other jurisdictions are recorded at their net book value and amortized over the remaining useful lives on a straight-line basis.

Buildings	10 to 40 years
Site development	20 years
Furniture, equipment	5 to 10 years

Only capital assets with costs in excess of \$5,000 are amortized. Any capital allocations received for asset additions are amortized over the same period as the related asset.

School Generated Funds:

These are funds in the community, which come under the control and responsibility of the school principal and are for school activities. These funds are usually collected and retained at the school for expenditures paid at the school level (e.g. Yearbook sales, graduation fees, field trip fees, etc.)

THE GREATER SOUTHERN SEPARATE CATHOLIC FRANCOPHONE EDUCATION
REGION NO. 4

Notes to the Financial Statements
August 31, 2003

Financial Instruments:

The jurisdiction's financial instruments consist of cash, accounts receivable and accounts payable. It is management's opinion that the jurisdiction is not exposed to significant interest, currency or credit risk arising from these financial instruments. Unless otherwise noted, the fair values of these financial instruments approximate their carrying values. The jurisdiction has invested surplus funds in accordance with Section 44 of the School Act and Section 5 of the Trustees Act.

Vacation Pay:

Vacation pay is accrued in the period in which the employee earns the benefit.

Prepaid expenses:

Certain expenditures incurred and paid before the close of the school year are for specific school supplies, which will be consumed subsequent to the year-end, and are accordingly recorded as prepaid expenses. Certain insurance expenses fall into this category.

Contributed Services:

Volunteers contribute a considerable number of hours per year to various schools, which are within the school board to ensure that certain programs are delivered, such as kindergarten, lunch services and the raising of school generated funds. Because of the difficulty of compiling these hours and the fact that these services are not otherwise purchased, contributed services are not recognized in the financial statements.

Operating and Capital Reserves:

Reserves are established at the discretion of the Board of Trustees of the jurisdiction or externally, to set aside funds for operating and for future capital expenditures. Such reserves are appropriations of accumulated surplus.

Pensions:

Pension costs included in these statements comprise the cost of employer contributions for current service of employees during the year.

The current service and 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 School Division does not make pension contributions for certificated staff.

The school board participates in the multi-employer pension plan, Local Authorities Pension Plan. The expense for this pension plan is equivalent to the annual contributions of \$ 14,533 for the year ended August 31, 2003

Employee future benefits

The school jurisdiction accounted for the future cost of employee benefits commencing in the 2002/2003 school year using the retroactive approach. There is no financial impact on the school jurisdiction at this time.

THE GREATER SOUTHERN SEPARATE CATHOLIC FRANCOPHONE EDUCATION
REGION NO. 4

Notes to the Financial Statements
August 31, 2003

3. CAPITAL ASSETS

	Cost	Accumulated Depreciations	Net Book Value 2003	Net Book Value 2002
	\$	\$	\$	\$
Building	5,188,757	148,701	5,040,056	5,188,757
Site development	552,654	34,796	517,858	552,654
Furniture & equipment	<u>220,222</u>	<u>64,478</u>	<u>155,744</u>	<u>136,089</u>
	<u>5,961,633</u>	<u>247,975</u>	<u>5,713,658</u>	<u>5,877,500</u>

4. DEFERRED REVENUE

	2003	2002
	\$	\$
Alberta Infrastructure – O & M	45,836	0
One Time PO & M funding (Alb. Infrastructure)	26,875	0
One Time grant (Alb. Learning)	15,088	25,619
Technology Integration Funding	33,863	13,743
Alberta Initiative for School Improvement	0	62,771
BQRP Block Funding (Alb. Infrastructure)	<u>91,345</u>	<u>117,232</u>
	<u>213,007</u>	<u>219,365</u>

5. UNAMORTIZED CAPITAL ALLOCATIONS

Capital allocations received for qualifying capital projects initiated by the jurisdiction, or qualifying assets transferred from other jurisdictions have been capitalized. These allocations are amortized on a basis consistent with the capital asset that the allocation funded.

THE GREATER SOUTHERN SEPARATE CATHOLIC FRANCOPHONE EDUCATION
REGION NO. 4

Notes to the Financial Statements
August 31, 2003

6. INTERNALLY RESTRICTED NET ASSETS

Net assets may be restricted by authorization of the Board of Trustees for future capital expenditures and future operating expenditures. The amounts are established and expended in accordance with terms and conditions established by the Board.

	Balance Aug 31/02 \$	Appropriated \$	Used \$	Balance Aug 31/03 \$
Operating Reserves:				
Board and system admin.	1,694	604	0	2,298
School based	<u>89,215</u>	<u>175,000</u>	<u>0</u>	<u>264,215</u>
	<u>90,909</u>	<u>175,604</u>	<u>0</u>	<u>266,513</u>
Capital Reserves:				
Equipment	<u>350,000</u>	<u>55,000</u>	<u>0</u>	<u>405,000</u>
Total	<u>440,909</u>	<u>230,604</u>	<u>0</u>	<u>671,513</u>

7. COMMITMENTS

Leases and service contracts:

The school jurisdiction currently leases space and signed a maintenance service contract. The future minimum payments for the next five years under these commitments are as follows:

	\$
2004	115,038
2005	1,990
2006	1,990
2007	1,990
2008	<u>0</u>
	<u>121,008</u>

The school jurisdiction also has agreements for transportation services and electricity services which are at a fixed rate per unit factor, which are in effect until 2005

8. BUDGET AMOUNTS

The budget was prepared by the school jurisdiction and approved by the Board of Trustees. It is presented for information purposes only and has not been audited.

9. COMPARATIVE FIGURES

Prior year figures have been reclassified where necessary to conform to Actual 2003 presentation.

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

School Jurisdiction Code: _____ 97

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	\$3,082,194	\$124,245	\$2,957,949						
(2) Support block	\$1,200,838				\$870,838			\$330,000	
(3) Instruction & support block reallocations	\$0	\$0	\$0		\$0			\$0	\$0
(4) Alberta Initiative for School Improvement (AISI)	\$127,869	\$0	\$127,869						
(5) Student Health Initiative (SHI)	\$8,000	\$0	\$8,000						\$0
(6) Supernet Access	\$0		\$0					\$0	
(7) Teacher Salary Enhancement (TSE)	\$140,000	\$5,600	\$128,800					\$5,600	\$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	\$4,667	\$0	\$4,667	\$0	\$0			\$0	\$0
(11) Total Alberta Learning Revenue	\$4,563,568	\$129,845	\$3,227,285	\$0	\$870,838			\$335,600	\$0
Alberta Infrastructure									
(12) Expensed Block Mod, Block BQRP support	\$51,131	\$0	\$15,724	\$35,407					
(13) Operations & Maintenance support	\$298,098			\$298,098					
(14) Operations & Maintenance support (One-Time)	\$0			\$0					
(15) Total Alberta Infrastructure Revenue	\$349,229	\$0	\$15,724	\$333,505					
Alberta Finance	\$0			\$0	\$0			\$0	\$0
(17) Other - Government of Alberta	\$0	\$0	\$0	\$0	\$0			\$0	\$0
(18) Federal Government and/or First Nations	\$2,834	\$0	\$0	\$0	\$0			\$2,834	\$0
(19) Other Alberta school authorities	\$539	\$0	\$539	\$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	\$2,865	\$0	\$2,865						
(23) Transportation fees	\$6,512				\$6,512				
(24) Other sales and services	\$2,556	\$0		\$2,354	\$0			\$202	\$0
(25) Investment income	\$19,160	\$19,160	\$0	\$0				\$0	\$0
(26) Gifts and donations	\$0	\$0	\$0	\$0	\$0			\$0	\$0
(27) Rentals of facilities	\$0		\$0	\$0	\$0			\$0	\$0
(28) Net school generated funds	\$0		\$0					\$0	
(29) Gains on disposal of capital assets	\$0		\$0	\$0	\$0			\$0	\$0
(30) Amortization of capital allocations	\$215,784		\$32,287	\$183,497	\$0			\$0	\$0
(31) TOTAL REVENUES	\$5,163,047	\$149,005	\$3,278,700	\$519,356	\$877,350			\$338,636	\$0
EXPENSES									
(32) Certificated salaries	\$2,268,720	\$88,544	\$2,087,408				\$92,768	\$92,768	\$0
(33) Certificated benefits	\$286,091	\$10,116	\$269,039				\$6,936	\$6,936	\$0
(34) Uncertificated salaries and wages	\$405,966	\$29,565	\$226,292	\$18,677	\$28,015	\$24,226	\$79,191	\$103,417	\$0
(35) Uncertificated benefits	\$75,721	\$5,263	\$54,688	\$1,945	\$3,649	\$0	\$10,176	\$10,176	\$0
(36) SUB - TOTAL	\$3,036,498	\$133,488	\$2,637,427	\$20,622	\$31,664	\$24,226	\$189,071	\$213,297	\$0
(37) Services, contracts & supplies	\$1,546,186	\$13,351	\$305,867	\$315,237	\$795,632	\$8,184	\$107,915	\$116,099	\$0
(38) Cost recoveries & transfers (must balance to zero)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(39) Net school generated funds	\$0		\$0						
Capital and debt services									
Amortization of capital assets									
(40) Supported	\$215,784	\$0	\$32,287	\$183,497	\$0		\$0	\$0	\$0
(41) Unsupported	\$4,279	\$0	\$4,279	\$0	\$0	\$0	\$0	\$0	\$0
(42) Total Amortization	\$220,063	\$0	\$36,566	\$183,497	\$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
(47) TOTAL EXPENSES	\$4,802,747	\$146,839	\$2,979,860	\$519,356	\$827,296	\$32,410	\$296,986	\$329,396	\$0
(48) Surplus(deficit) Before Funding Allocated for Capital Purposes	\$360,300	\$2,166	\$298,840	\$0	\$50,054			\$9,240	\$0
Applicable student numbers/FTE equivalent	599.0	50	549.0	599.0	559			599.0	
AVERAGE PROGRAM COSTS per student	\$8,018	\$2,937	\$5,428	\$867	\$1,480			\$550	

**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	\$1,683,231	\$192,821	\$30,256	\$53,698	\$31,640	\$95,762	\$0	\$2,087,408
Certificated benefits	\$219,631	\$24,234	\$2,325	\$6,388	\$3,611	\$12,850	\$0	\$269,039
Uncertificated salaries and wages	\$118,768	\$83,678	\$22,573	\$1,273	\$0	\$0	\$0	\$226,292
Uncertificated benefits	\$29,992	\$20,169	\$4,426	\$101	\$0	\$0	\$0	\$54,688
SUB - TOTAL REMUNERATION	\$2,051,622	\$320,902	\$59,580	\$61,460	\$35,251	\$108,612	\$0	\$2,637,427
Services, contracts & supplies	\$224,413	\$47,524	\$0	\$3,336	\$3,337	\$19,257	\$8,000	\$305,867
Cost recoveries & transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net school generated funds	\$0							\$0
Amortization of capital assets								
Supported	\$32,287	\$0	\$0					\$32,287
Unsupported	\$4,279	\$0	\$0					\$4,279
Total Amortization	\$36,566	\$0	\$0					\$36,566
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	\$2,312,601	\$368,426	\$59,580	\$64,796	\$38,588	\$127,869	\$8,000	\$2,979,860
FTE Certificated				1.2	0.8			
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
Basic Instruction	\$2,411,435	\$264,669	\$48,550	\$0	\$2,724,654	\$2,376,212	\$348,442
School Admin & Instruction Support Expenses						\$368,426	(\$368,426)
System Instruction Support Expenses						\$59,580	(\$59,580)
Total Basic Instruction	\$2,411,435	\$264,669	\$48,550	\$0	\$2,724,654	\$2,804,218	(\$79,564)
Sub-Programs & Initiatives							
Severely Disabled	\$54,118		\$0		\$54,118	\$38,588	\$15,530
English as a Second Language	\$55,093				\$55,093	\$24,103	\$30,990
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	\$256,191				\$256,191		\$256,191
Growth & Density	\$11,110				\$11,110		\$11,110
Teacher Assistants Program	\$14,616				\$14,616	\$14,616	\$0
Early Literacy Initiative (K-2)	\$24,420				\$24,420	\$0	\$24,420
Learning Resources Credit & Resources for the Classroom	\$6,097	\$4,667	\$2,865		\$13,629	\$94,848	(\$81,219)
Technology Integration	\$3,487		\$0		\$3,487	\$3,487	\$0
French Language Program & Francisation (all jurisdictions)	\$121,382		\$0		\$121,382	\$0	\$121,382
Home Education	\$0		\$0		\$0	\$0	\$0
Total Sub-Programs & Initiatives	\$546,514		\$2,865		\$554,046	\$175,642	\$378,404
INSTRUCTION, GRADES 1-12 (plus Early Lit. ECS)	\$2,957,949	\$269,336	\$51,415	\$0	\$3,278,700	\$2,979,860	\$298,840

**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)	\$124,245	\$2,957,949		\$870,838	\$330,000	
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 \$3,082,194 = \$61,644 \$0						
From Instruction block (Growth & Denisty component) to Transportation		\$0		\$0		
Reallocations directed by the board of trustees						
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				
AMOUNTS REFLECTED ON SCHEDULE A (Line 3)	\$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**

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)	\$3,078,707
Support Block - Transportation	\$870,838
SUBTOTAL	\$3,949,545
Other Revenues	
Alberta Infrastructure (Operations & Maintenance and Lease support)	\$298,098
Teacher Salary Enhancement	\$140,000
Other Alberta Learning revenues (Describe)	\$0
Other - Government of Alberta (Excluding Alberta Finance)	\$0
Federal government/First Nations	\$2,834
Other Alberta school authorities	\$539
Out of province local authorities	\$0
Alberta municipalities	\$0
Other sales and services	\$2,556
Interest on investments	\$19,160
Rentals of facilities	\$0
Gains on disposal of capital assets	\$0
Amortization of capital allocations	\$215,784
School generated funds (Schedule E)	\$149,167
BASE TOTAL FOR CALCULATING MAXIMUM EXPENSE LIMITS	\$4,777,683
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%	6.00%
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)	\$286,661
Considerations for Charter Schools and Francophone Boards:	
If Charter School, enter 50,000	0
If Francophone Board, enter 330,000	330,000
(If none of these considerations apply, leave the above cells blank)	
MAXIMUM EXPENSE LIMIT	\$330,000
STEP 4	
Compare maximum expense limit amounts calculated in Step 3 to actual expenses (from Schedule A)	
Actual Board Governance & System Administration expenses	\$329,396
PLUS: transfers to Restricted - Operating (Board/System Administration)	\$604
LESS: transfers from Restricted - Operating (Board/System Administration)	
TOTAL BOARD GOVERNANCE & SYSTEM ADMINISTRATION EXPENSES	\$330,000
Maximum Expense Limit for Board & System Administration (Step 3)	\$330,000
ACTUAL EXPENSES - OVER(UNDER) MAXIMUM EXPENSE LIMIT	\$0

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

Unexpended SGF - Opening Balance August 31, 2002 (Note 1)		\$4,685
Source of School Generated Funds:		
Total School Generated Funds for the year (Note 2)	\$149,167	
Less: SGF - related cost recoveries (Note 3)	\$139,067	
- capitalized at the District level (Note 4)	\$0	
Net Total	\$10,100	
Plus: Donations Received (Note 5)	\$4,376	
Equals: Net Additions to SGF		\$14,476
Net SGF Available for discretionary spending		\$19,161
Net SGF revenue and Net SGF expense - per schedule A, lines 28 and 39		
Net expended SGF for discretionary purposes (Note 6)		\$0
Unexpended SGF - Closing Balance August 31, 2003		\$19,161
<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	\$0	\$0	\$0	\$0	\$18,677	\$18,677		\$18,677
Uncertificated benefits	\$0	\$0	\$0	\$0	\$1,945	\$1,945		\$1,945
Sub-total Remuneration	\$0	\$0	\$0	\$0	\$20,622	\$20,622		\$20,622
Contracted Services	\$129,061	\$47,818	\$0	\$35,407	\$33,241	\$245,527		\$245,527
Supplies	\$0	\$2,093	\$0	\$0	\$0	\$2,093		\$2,093
Electricity			\$29,199			\$29,199		\$29,199
Natural Gas/Heating Fuel			\$33,776			\$33,776		\$33,776
Sewer and Water			\$2,559			\$2,559		\$2,559
Telecommunications			\$0			\$0		\$0
Insurance					\$2,083	\$2,083		\$2,083
Amortization of capital assets								
Supported							\$183,497	\$183,497
Unsupported						\$0		\$0
Total Amortization						\$0	\$183,497	\$183,497
Interest on capital debt								
Supported							\$0	\$0
Unsupported						\$0		\$0
Other interest charges						\$0		\$0
Losses on disposal of capital assets						\$0		\$0
Cost recoveries & transfers						\$0		\$0
TOTAL EXPENSES	\$129,061	\$49,911	\$65,534	\$35,407	\$55,946	\$335,859	\$183,497	\$519,356
SQUARE METRES								
School Buildings								6,825.2
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
Chairperson:								
Name Marc Renaud	1.0	\$9,251	\$0	\$0	\$0	\$0	\$9,251	\$2,574
Name	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Board Members:								
Name Evelyne Drouin	1.0	\$7,563	\$0	\$0	\$0	\$0	\$7,563	\$2,588
Name Danielle Poirier-Heine	1.0	\$7,412	\$0	\$0	\$0	\$0	\$7,412	\$3,022
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
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	3.0	\$24,226	\$0	\$0	\$0	\$0	\$24,226	\$8,184
Superintendent Cécile Bonnar	1.0	\$121,024	\$9,261	\$0	\$2,000	\$0	\$132,285	\$11,641
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	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Board Secretary	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Board Treasurer Liette Desrochers	0.8	\$62,256	\$6,483	\$0	\$0	\$0	\$68,739	\$1,637
Board Treasurer	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Certificated Salaries	38.2	\$2,145,696	\$276,830	\$0	\$0	\$0	\$2,422,526	
Uncertificated Salaries & Wages	15.0	\$319,484	\$69,238	\$0	\$0	\$0	\$388,722	
TOTALS		\$2,672,686	\$361,812	\$0	\$2,000	\$0	\$3,036,498	

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.