

**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 Public 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 Public 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

Nicole Buret

Name

"Original signed by"

Signature

SUPERINTENDENT

Brian Callaghan

Name

"Original signed by"

Signature

SECRETARY TREASURER OR TREASURER

Yvan Beaubien

Name

"Original signed by"

Signature

December 2, 2003

Board-approved Release Date

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AUDITORS' REPORT

TO THE BOARD OF TRUSTEES

Greater Southern Public Francophone Education Region No. 4

We have audited the statement of financial position of the Greater Southern Public 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 an 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 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.

ST. PAUL, ALBERTA
November 28, 2003

Joly McCarthy & Dion
CHARTERED ACCOUNTANTS

STATEMENT OF FINANCIAL POSITION
as at August 31

(in dollars)

	2003	2002
ASSETS		
Current assets		
Cash and temporary investments	\$383,933	\$1,753,457
Accounts receivable (net after allowances)	\$1,690,721	\$567,402
Prepaid expenses	\$11,732	\$11,929
Other current assets	\$0	\$0
Total current assets	\$2,086,386	\$2,332,788
School generated assets	\$8,695	\$27,375
Trust assets	\$0	\$0
Long term accounts receivable	\$0	\$0
Capital assets		
Land	\$113,560	\$0
Buildings	\$5,863,472	
Less: accumulated amortization	\$0	\$4,783,370
Equipment	\$70,117	
Less: accumulated amortization	(\$5,795)	\$12,818
Vehicles	\$0	
Less: accumulated amortization	\$0	\$0
Total capital assets	\$6,041,354	\$4,796,188
TOTAL ASSETS	\$8,136,435	\$7,156,351
LIABILITIES		
Current liabilities		
Bank indebtedness	\$0	\$0
Accounts payable and accrued liabilities	\$773,021	\$779,950
Deferred revenue	\$733,115	\$381,029
Deferred capital allocations	\$50,054	\$816,583
Current portion of all long term debt	\$0	\$0
Total current liabilities	\$1,556,190	\$1,977,562
School generated liabilities	\$8,695	\$27,375
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	\$5,919,715	\$4,785,415
Total long term liabilities	\$5,928,410	\$4,812,790
TOTAL LIABILITIES	\$7,484,600	\$6,790,352
NET ASSETS		
Unrestricted net assets	\$261,739	\$242,223
Operating Reserves	\$268,456	\$113,003
Accumulated Operating Surplus (Deficit)	\$530,195	\$355,226
Investment in capital assets	\$121,640	\$10,773
Capital Reserves	\$0	\$0
Total Capital Funds	\$121,640	\$10,773
Total net assets	\$651,835	\$365,999
TOTAL LIABILITIES AND NET ASSETS	\$8,136,435	\$7,156,351

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	\$3,993,053	\$3,632,393	\$4,190,408
Alberta Infrastructure	\$613,035	\$449,295	\$602,547
Alberta Finance	\$0	\$0	\$0
Other Government of Alberta	\$900	\$0	\$0
Federal Government and/or First Nations	\$9,590	\$410,000	\$13,297
Other Alberta school authorities	\$0	\$0	\$1,696
Out of province authorities	\$0	\$0	\$0
Alberta Municipalities (excluding supplementary requisitions)	\$0	\$0	\$0
Instruction resource fees	\$30,811	\$35,325	\$37,216
Transportation fees	\$0	\$0	\$0
Other sales and services	\$2,860	\$0	\$305
Investment income	\$30,829	\$0	\$1,124
Gifts and donations	\$200	\$0	\$0
Rentals of facilities	\$13,512	\$0	\$1,375
Net school generated funds	\$39,505	\$70,000	\$19,807
Gains on disposal of capital assets	\$0	\$0	\$0
Amortization of capital allocations	\$409	\$0	\$0
Total Revenues	\$4,734,704	\$4,597,013	\$4,867,775
EXPENSES			
Certificated salaries	\$2,038,241	\$2,077,156	\$1,965,570
Certificated benefits	\$232,396	\$231,279	\$259,770
Uncertificated salaries and wages	\$519,774	\$585,781	\$421,124
Uncertificated benefits	\$97,962	\$104,056	\$83,428
Services, contracts and supplies	\$1,630,101	\$1,696,242	\$1,801,249
Net school generated funds	\$39,505	\$70,000	\$19,807
Capital and debt services			
Amortization of capital assets			
Supported	\$409	\$0	\$0
Unsupported	\$2,693	\$0	\$2,693
Total Amortization of capital assets	\$3,102	\$0	\$2,693
Interest on capital debt			
Supported	\$0	\$0	\$0
Unsupported	\$0	\$0	\$0
Total Interest on capital debt	\$0	\$0	\$0
Other interest charges	\$1,347	\$750	\$947
Losses on disposal of capital assets	\$0	\$0	\$0
Total Expenses	\$4,562,428	\$4,765,264	\$4,554,588
SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES BEFORE FUNDING ALLOCATED FOR CAPITAL PURPOSES AND EXTRAORDINARY ITEM			
	\$172,276	(\$168,251)	\$313,187
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	\$172,276	(\$168,251)	\$313,187

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	\$172,276	\$313,186
Add (Deduct) items not requiring cash:		
Amortization of capital allocations revenue	(\$409)	\$0
Total amortization expense	\$3,102	\$2,693
Gains on disposal of capital assets	\$0	\$0
Losses on sale of capital assets	\$0	\$0
Changes in accrued accounts:		
Accounts receivable	(\$1,123,319)	(\$272,020)
Prepays and other current assets	\$197	\$67,254
Payables and accrued liabilities	(\$6,929)	\$735,388
Deferred revenue	\$352,086	\$181,635
Employee future benefit expense (recovery)	\$0	\$0
Other (describe)	\$0	\$0
Total sources (uses) of cash from Operations	(\$602,996)	\$1,028,136
B. INVESTING ACTIVITIES		
Purchases of capital assets		
Land	\$0	\$0
Buildings	(\$921,793)	(\$4,274,269)
Equipment	(\$54,607)	(\$2,045)
Vehicles	\$0	\$0
Net proceeds from disposal of capital assets	\$0	\$0
Other (describe)	\$0	\$0
Total sources (uses) of cash from Investing activities	(\$976,400)	(\$4,276,314)
C. FINANCING ACTIVITIES		
Capital allocations received	\$209,872	\$2,790,382
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	\$209,872	\$2,790,382
Net sources (uses) of cash equivalents* during year	(\$1,369,524)	(\$457,796)
Cash Equivalents at the beginning of the year	\$1,753,457	\$2,211,253
Cash Equivalents at the end of the year	\$383,933	\$1,753,457

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: 98

	(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	\$365,999	\$10,773	\$242,223	\$113,003	\$44,011	\$0	\$0	\$0	\$0	\$68,992	\$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	\$365,999	\$10,773	\$242,223	\$113,003	\$44,011	\$0	\$0	\$0	\$0	\$68,992	\$0	\$0	\$0	\$0	\$0
Surplus(def) of revenue over expenses	\$172,276		\$172,276												
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	\$113,560	\$113,560													
Amortization of capital assets		(\$3,102)	\$3,102												
Amortization of capital allocations		\$409	(\$409)												
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			(\$218,161)	\$218,161	\$42,943		\$175,218			\$0		\$0		\$0	
Net transfers from operating reserves			\$62,708	(\$62,708)	\$0		\$0			(\$62,708)		\$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
Balance at August 31, 2003	\$651,835	\$121,640	\$261,739	\$268,456	\$86,954	\$0	\$175,218	\$0	\$0	\$6,284	\$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	\$816,583	\$4,785,415
Prior period adjustment	\$0	
Adjusted balance, August 31, 2002	\$816,583	\$4,785,415
Add:		
Capital allocations from: AB Infrastructure - New/Modernization Projects	\$162,880	
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	\$46,992	
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)		\$158,308
Current Year Debenture Principal Repayment		\$0
Expended capital allocations - current year	(\$976,401)	\$976,401
Less:		
Unamortized Capital Allocation affected by a disposal through transfer out		\$0
Capital allocations amortized to revenue		\$409
Balance at August 31, 2003	\$50,054	\$5,919,715

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

GREATER SOUTHERN PUBLIC FRANCOPHONE EDUCATION REGION NO. 4
NOTES TO THE SUMMARY 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.

The jurisdiction is exempt from tax under the 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:

a) 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 contributions.

Unrestricted contributions are recognized as revenue when received and 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.

GREATER SOUTHERN PUBLIC FRANCOPHONE EDUCATION REGION NO. 4
NOTES TO THE SUMMARY FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2003

2. Summary of Significant Accounting Policies (continued)

b) Capital Assets

Capital assets are recorded at cost and amortized over their estimated useful lives on a straight-line basis at the following rates:

Buildings (major modernization)	2.5% - 4%
Equipment	10% - 20%

Only capital assets with costs in excess of \$5,000 are capitalized. The amortization of the asset will commence in the fiscal year following the year of acquisition. Any capital allocations received for asset additions are amortized over the same period as the related asset.

c) 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 trips, etc.).

d) Vacation Pay

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

e) 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.

f) Contributed Services

Volunteers contribute a considerable number of hours per year to various schools, which are within the school jurisdiction 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.

g) Financial Instruments

The jurisdiction's financial instruments consist of cash, accounts receivable, accounts payable, and accrued liabilities. It is management's opinion that the jurisdiction is not exposed to significant interest, currency or credit risks 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.

GREATER SOUTHERN PUBLIC FRANCOPHONE EDUCATION REGION NO. 4
 NOTES TO THE SUMMARY FINANCIAL STATEMENTS
 FOR THE YEAR ENDED AUGUST 31, 2003

2. Summary of Significant Accounting Policies (continued)

h) 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.

i) 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 past service costs of 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 Greater Southern Public Francophone Education Region No. 4 does not make pension contributions for certified staff.

3. Accounts Receivable

	<u>2003</u>	<u>2002</u>
Province of Alberta	\$ 726,441	\$ 391,177
Federal Government	--	6,800
Other Alberta School Jurisdiction	6,644	2,347
Other	<u>957,636</u>	<u>166,878</u>
	<u>\$ 1,690,721</u>	<u>\$ 567,402</u>

4. Accounts Payable and Accrued Liabilities

	<u>2003</u>	<u>2002</u>
Province of Alberta	\$ 27,792	\$ 9,807
Other Alberta School Jurisdictions	1,220	18,086
Other	<u>744,009</u>	<u>752,057</u>
	<u>\$ 773,021</u>	<u>\$ 779,950</u>

5. Deferred Revenue

	<u>2003</u>	<u>2002</u>
Building Quality Restoration Program (BQRP)	\$ 48,999	\$ 44,018
One-time modernization funding 1999	42,555	42,555
One-time funding 2002-03	32,799	22,999
Technology Integration funding	35,497	20,060
School start-up funding	444,847	251,397
PARSA	9,895	--
One-time operation and maintenance support	<u>118,523</u>	<u>--</u>
	<u>\$ 733,115</u>	<u>\$ 381,029</u>

GREATER SOUTHERN PUBLIC FRANCOPHONE EDUCATION REGION NO. 4
 NOTES TO THE SUMMARY FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 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.

	<u>2002</u>	<u>Appropriated</u>	<u>Used</u>	<u>2003</u>
Operating Reserves				
Board and system admin.	\$ 68,992	\$ --	\$ 62,708	\$ 6,284
School	44,011	42,943	--	86,954
Operation and maintenance	<u>--</u>	<u>175,218</u>	<u>--</u>	<u>175,218</u>
	<u>\$ 113,003</u>	<u>\$ 218,161</u>	<u>\$ 62,708</u>	<u>\$ 268,456</u>

7. Related Party Transactions

Alberta Learning and Alberta Infrastructure significantly influences the School jurisdiction on managerial issues and funding allocations. Funding from Alberta Learning and Infrastructure is provided from their General Revenue Fund and different Federal-Provincial agreements.

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. Commitments

a) Leases

The school jurisdiction currently leases various equipment. The future minimum payments under these operating leases are as follows:

2004	\$ 47,557
2005	41,679
2006	<u>5,939</u>
	<u>\$ 95,175</u>

b) Building Projects

The jurisdiction is committed to further capital expenditures for the addition at École de La Rose Sauvage of approximately \$437,000. It is anticipated that these costs will be fully funded by capital allocations from Alberta Infrastructure.

GREATER SOUTHERN PUBLIC FRANCOPHONE EDUCATION REGION NO. 4
NOTES TO THE SUMMARY FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2003

10. Contingencies

a) Contingent liability

During the prior year a fire destroyed a substantial portion of the addition at École de La Rose Sauvage. As the addition was under construction, it is anticipated that the insurance will cover the total cost of the replacement and repairs. Uninsured board costs related to this fire, if any, are not estimateable at this time and will be recorded in the year of expenditure.

b) Contingent assets

The jurisdiction is a member of a reciprocal insurance exchange called ALAIRE. A portion of the premiums paid each year represents equity contributions to the insurance fund. These payments have been recorded as expenditures in the financial statements as the value of the equity is subject to liability claims and is not an asset that the jurisdiction can liquidate.

11. Land Transfer

The school jurisdiction received a transfer in of land from another school jurisdiction. The net book value of the land will not be amortized. As a result, this transfer was recognized as a direct increase in net assets invested in capital assets in the statement of changes in net assets.

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

School Jurisdiction Code: _____ 98

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	\$2,546,302	\$225,334	\$2,320,968						
(2) Support block	\$936,099				\$606,099			\$330,000	
(3) Instruction & support block reallocations	\$0	\$124,820	(\$155,919)		\$31,099			\$0	\$0
(4) Alberta Initiative for School Improvement (AISI)	\$34,753	\$0	\$34,753						
(5) Student Health Initiative (SHI)	\$2,120	\$0	\$2,120						\$0
(6) Supernet Access	\$0		\$0					\$0	
(7) Teacher Salary Enhancement (TSE)	\$116,000	\$13,526	\$96,669					\$5,805	\$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	\$357,779	\$0	\$357,779	\$0	\$0			\$0	\$0
(11) Total Alberta Learning Revenue	\$3,993,053	\$363,680	\$2,656,370	\$0	\$637,198			\$335,805	\$0
Alberta Infrastructure									
(12) Expensed Block Mod, Block BQRP support	\$0	\$0	\$0	\$0					
(13) Operations & Maintenance support	\$556,485			\$556,485					
(14) Operations & Maintenance support (One-Time)	\$56,550			\$56,550					
(15) Total Alberta Infrastructure Revenue	\$613,035	\$0	\$0	\$613,035					
Alberta Finance	\$0			\$0	\$0			\$0	\$0
(17) Other - Government of Alberta	\$900	\$0	\$900	\$0	\$0			\$0	\$0
(18) Federal Government and/or First Nations	\$9,590	\$0	\$9,590	\$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	\$30,811	\$2,933	\$27,878						
(23) Transportation fees	\$0				\$0				
(24) Other sales and services	\$2,860	\$0	\$2,860	\$0	\$0			\$0	\$0
(25) Investment income	\$30,829	\$0	\$30,829	\$0	\$0			\$0	\$0
(26) Gifts and donations	\$200	\$0	\$200	\$0	\$0			\$0	\$0
(27) Rentals of facilities	\$13,512		\$0	\$13,512	\$0			\$0	\$0
(28) Net school generated funds	\$39,505		\$39,505					\$0	
(29) Gains on disposal of capital assets	\$0		\$0	\$0	\$0			\$0	\$0
(30) Amortization of capital allocations	\$409		\$409	\$0	\$0				\$0
(31) TOTAL REVENUES	\$4,734,704	\$366,613	\$2,768,541	\$626,547	\$637,198			\$335,805	\$0
EXPENSES									
(32) Certificated salaries	\$2,038,241	\$237,667	\$1,698,574				\$102,000	\$102,000	\$0
(33) Certificated benefits	\$232,396	\$31,581	\$189,878				\$10,937	\$10,937	\$0
(34) Uncertificated salaries and wages	\$519,774	\$67,904	\$266,506	\$20,857	\$23,597	\$43,580	\$97,330	\$140,910	\$0
(35) Uncertificated benefits	\$97,962	\$10,341	\$56,021	\$4,668	\$5,151	\$0	\$21,781	\$21,781	\$0
(36) SUB - TOTAL	\$2,888,373	\$347,493	\$2,210,979	\$25,525	\$28,748	\$43,580	\$232,048	\$275,628	\$0
(37) Services, contracts & supplies	\$1,630,101	\$19,120	\$455,189	\$425,804	\$608,450	\$35,469	\$86,069	\$121,538	\$0
(38) Cost recoveries & transfers (must balance to zero)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(39) Net school generated funds	\$39,505		\$39,505						
Capital and debt services									
Amortization of capital assets									
(40) Supported	\$409	\$0	\$409	\$0	\$0		\$0	\$0	\$0
(41) Unsupported	\$2,693	\$0	\$2,693	\$0	\$0	\$0	\$0	\$0	\$0
(42) Total Amortization	\$3,102	\$0	\$3,102	\$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	\$1,347	\$0	\$0	\$0	\$0		\$1,347	\$1,347	\$0
(46) Losses on disposal of capital assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(47) TOTAL EXPENSES	\$4,562,428	\$366,613	\$2,708,775	\$451,329	\$637,198	\$79,049	\$319,464	\$398,513	\$0
(48) Surplus(deficit) Before Funding Allocated for Capital Purposes	\$172,276	\$0	\$59,766	\$175,218	\$0			(\$62,708)	\$0
Applicable student numbers/FTE equivalent	424.0	62	362.0	453.0	403			453.0	
AVERAGE PROGRAM COSTS per student	\$10,760	\$5,913	\$7,483	\$996	\$1,581			\$880	

**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	\$1,408,703	\$188,142	\$76,197	\$0	\$8,815	\$16,717	\$0	\$1,698,574
Certificated benefits	\$160,857	\$18,804	\$7,086	\$0	\$1,555	\$1,576	\$0	\$189,878
Uncertificated salaries and wages	\$124,913	\$97,364	\$8,213	\$0	\$36,016	\$0	\$0	\$266,506
Uncertificated benefits	\$33,384	\$14,949	\$605	\$0	\$7,083	\$0	\$0	\$56,021
SUB - TOTAL REMUNERATION	\$1,727,857	\$319,259	\$92,101	\$0	\$53,469	\$18,293	\$0	\$2,210,979
Services, contracts & supplies	\$210,961	\$183,924	\$35,560	\$0	\$6,446	\$16,178	\$2,120	\$455,189
Cost recoveries & transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net school generated funds	\$39,505							\$39,505
Amortization of capital assets								
Supported	\$409	\$0	\$0					\$409
Unsupported	\$2,693	\$0	\$0					\$2,693
Total Amortization	\$3,102	\$0	\$0					\$3,102
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	\$1,981,425	\$503,183	\$127,661	\$0	\$59,915	\$34,471	\$2,120	\$2,708,775
FTE Certificated				0.0	0.2			
FTE Uncertificated				0.0	1.3			

**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	\$1,527,102	\$483,542	\$84,293	(\$155,919)	\$1,939,018	\$1,794,732	\$144,286
School Admin & Instruction Support Expenses						\$503,183	(\$503,183)
System Instruction Support Expenses						\$127,661	(\$127,661)
Total Basic Instruction	\$1,527,102	\$483,542	\$84,293	(\$155,919)	\$1,939,018	\$2,425,576	(\$486,558)
Sub-Programs & Initiatives							
Severely Disabled	\$54,118		\$0		\$54,118	\$59,915	(\$5,797)
English as a Second Language	\$36,822				\$36,822	\$36,822	\$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	\$545,761				\$545,761		\$545,761
Growth & Density	\$13,314				\$13,314		\$13,314
Teacher Assistants Program	\$11,704				\$11,704	\$11,704	\$0
Early Literacy Initiative (K-2)	\$24,895				\$24,895	\$24,895	\$0
Learning Resources Credit & Resources for the Classroom	\$4,440	\$7,779	\$27,878		\$40,097	\$47,051	(\$6,954)
Technology Integration	\$0		\$0		\$0	\$0	\$0
French Language Program & Francisation (all jurisdictions)	\$100,570		\$0		\$100,570	\$100,570	\$0
Home Education	\$2,242		\$0		\$2,242	\$2,242	\$0
Total Sub-Programs & Initiatives	\$793,866		\$27,878		\$829,523	\$283,199	\$546,324
INSTRUCTION, GRADES 1-12 (plus Early Lit. ECS)	\$2,320,968	\$491,321	\$112,171	(\$155,919)	\$2,768,541	\$2,708,775	\$59,766

**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)	\$225,334	\$2,320,968		\$606,099	\$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		(\$31,099)		\$31,099		
Calculation: 2% of \$2,546,302 = \$50,926 (\$31,099)						
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)	\$124,820	(\$124,820)				
(2) ECS to: Instruction	\$0	\$0				
AMOUNTS REFLECTED ON SCHEDULE A (Line 3)	\$124,820	(\$155,919)		\$31,099	\$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)	\$2,546,302
Support Block - Transportation	\$606,099
SUBTOTAL	\$3,152,401
Other Revenues	
Alberta Infrastructure (Operations & Maintenance and Lease support)	\$556,485
Teacher Salary Enhancement	\$116,000
Other Alberta Learning revenues (Describe) Expansion & Development	\$350,000
Other - Government of Alberta (Excluding Alberta Finance)	\$900
Federal government/First Nations	\$9,590
Other Alberta school authorities	\$0
Out of province local authorities	\$0
Alberta municipalities	\$0
Other sales and services	\$2,860
Interest on investments	\$30,829
Rentals of facilities	\$13,512
Gains on disposal of capital assets	\$0
Amortization of capital allocations	\$409
School generated funds (Schedule E)	\$64,546
BASE TOTAL FOR CALCULATING MAXIMUM EXPENSE LIMITS	\$4,297,532
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)	\$257,852
Considerations for Charter Schools and Francophone Boards:	
If Charter School, enter 50,000	0
If Francophone Board, enter 330,000	335,805
(If none of these considerations apply, leave the above cells blank)	
MAXIMUM EXPENSE LIMIT	\$335,805
STEP 4	
Compare maximum expense limit amounts calculated in Step 3 to actual expenses (from Schedule A)	
Actual Board Governance & System Administration expenses	\$398,513
PLUS: transfers to Restricted - Operating (Board/System Administration)	\$0
LESS: transfers from Restricted - Operating (Board/System Administration)	-\$62,708
TOTAL BOARD GOVERNANCE & SYSTEM ADMINISTRATION EXPENSES	\$335,805
Maximum Expense Limit for Board & System Administration (Step 3)	\$335,805
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)	\$27,375
Source of School Generated Funds:	
Total School Generated Funds for the year (Note 2)	\$64,546
Less: SGF - related cost recoveries (Note 3)	\$43,721
- capitalized at the District level (Note 4)	\$0
Net Total	\$20,825
Plus: Donations Received (Note 5)	\$0
Equals: Net Additions to SGF	\$20,825
Net SGF Available for discretionary spending	\$48,200
Net SGF revenue and Net SGF expense - per schedule A, lines 28 and 39	
Net expended SGF for discretionary purposes (Note 6)	\$39,505
Unexpended SGF - Closing Balance August 31, 2003	\$8,695
<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	\$20,857	\$20,857		\$20,857
Uncertificated benefits	\$0	\$0	\$0	\$0	\$4,668	\$4,668		\$4,668
Sub-total Remuneration	\$0	\$0	\$0	\$0	\$25,525	\$25,525		\$25,525
Contracted Services	\$106,324	\$160,339	\$0	\$0	\$21,409	\$288,072		\$288,072
Supplies	\$11,465	\$657	\$1,708	\$0	\$1,388	\$15,218		\$15,218
Electricity			\$35,346			\$35,346		\$35,346
Natural Gas/Heating Fuel			\$59,679			\$59,679		\$59,679
Sewer and Water			\$6,853			\$6,853		\$6,853
Telecommunications			\$0			\$0		\$0
Insurance					\$20,636	\$20,636		\$20,636
Amortization of capital assets								
Supported							\$0	\$0
Unsupported						\$0		\$0
Total Amortization						\$0	\$0	\$0
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	\$117,789	\$160,996	\$103,586	\$0	\$68,958	\$451,329	\$0	\$451,329
SQUARE METRES								
School Buildings								9,373.0
Non School Buildings								70.0

- 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 Nicole Buret	1.0	\$16,265	\$0	\$0	\$0	\$0	\$16,265	\$3,894
Name	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Board Members:								
Name Mireille Dunn	1.0	\$6,685	\$0	\$0	\$0	\$0	\$6,685	\$4,254
Name Anne-Marie Boucher	1.0	\$9,400	\$0	\$0	\$0	\$0	\$9,400	\$1,758
Name Bonnie Lamoureux-McLean	1.0	\$6,760	\$0	\$0	\$0	\$0	\$6,760	\$4,236
Name Alain Éthier	1.0	\$9,090	\$0	\$0	\$0	\$0	\$9,090	\$2,198
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	5.0	\$48,200	\$0	\$0	\$0	\$0	\$48,200	\$16,340
Superintendent Donald Michaud	1.0	\$102,000	\$10,937	\$0	\$0	\$0	\$112,937	\$16,844
Superintendent	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secretary/Treasurer Yvan Beaubien	1.0	\$82,000	\$21,536	\$0	\$0	\$0	\$103,536	\$9,969
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	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Board Treasurer	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Certificated Salaries	33.9	\$1,936,241	\$221,459	\$0	\$0	\$0	\$2,157,700	
Uncertificated Salaries & Wages	15.0	\$394,194	\$76,426	\$0	\$0	\$0	\$470,620	
TOTALS		\$2,562,635	\$330,358	\$0	\$0	\$0	\$2,892,993	

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.