

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

**St. Albert Protestant Separate School District No. 6**

Name of School Jurisdiction

**60 Sir Winston Churchill Avenue, St. Albert, AB T8N 0G4**

Mailing Address

**Phone: 780-460-3712 Fax: 780-460-7686**

Telephone and Fax Numbers

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

The financial statements and supporting schedules St. Albert Protestant Separate School District No. 6

(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**

Joan Trettler

Name

"Original Signed By"

Signature

**SUPERINTENDENT**

Joseph M. Demko

Name

"Original Signed By"

Signature

**SECRETARY TREASURER OR TREASURER**

Michael R. Brenneis, BComm, CA

Name

"Original Signed By"

Signature

Original Dated November 26, 2003

Board-approved Release Date

**TABLE OF CONTENTS**

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

**SUPPORTING SCHEDULES**

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

October 31, 2003

**Auditors' Report**

**To the Board of Trustees of  
St. Albert Protestant Separate School District No. 6**

We have audited the statement of financial position of **St. Albert Protestant Separate School District No. 6** 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 District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the District as at August 31, 2003 and the results of its operations, cash flows, changes in 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.

The budgeted information in the statement of revenue and expenses has not been subjected to audit procedures and, accordingly, we do not express an opinion on this information.

**(Signed) "PricewaterhouseCoopers LLP"**

**Chartered Accountants**

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

(in dollars)

	2003	2002
<b>ASSETS</b>		
Current assets		
Cash and temporary investments	\$4,216,852	\$7,608,262
Accounts receivable (net after allowances)	\$3,441,107	\$2,535,222
Prepaid expenses	\$147,650	\$138,297
Other current assets		\$0
<b>Total current assets</b>	<b>\$7,805,609</b>	<b>\$10,281,781</b>
School generated assets	\$664,627	\$655,585
Trust assets	\$54,171	\$189,294
Long term accounts receivable	\$0	
Capital assets		
Land	\$1,601,571	\$1,601,571
Buildings	\$56,787,092	
Less: accumulated amortization	(\$28,735,328)	\$28,136,570
Equipment	\$1,606,500	
Less: accumulated amortization	(\$596,049)	\$950,230
Vehicles	\$343,627	
Less: accumulated amortization	(\$289,730)	\$85,987
<b>Total capital assets</b>	<b>\$30,717,683</b>	<b>\$30,774,358</b>
<b>TOTAL ASSETS</b>	<b>\$39,242,090</b>	<b>\$41,901,018</b>
<b>LIABILITIES</b>		
Current liabilities		
Bank indebtedness	\$0	\$0
Accounts payable and accrued liabilities	\$2,983,944	\$4,166,440
Deferred revenue	\$1,111,817	\$1,611,721
Deferred capital allocations	\$49,755	\$1,479,466
Current portion of all long term debt	\$1,338,350	\$1,405,339
<b>Total current liabilities</b>	<b>\$5,483,866</b>	<b>\$8,662,966</b>
School generated liabilities	\$664,627	\$655,585
Trust liabilities	\$54,171	\$189,294
Employee future benefits liability	\$0	\$0
Long term debt		
Supported: Debentures and other supported debt	\$11,502,652	\$12,776,891
Less: Current portion of supported debt	(\$1,207,250)	(\$1,274,239)
Unsupported: Debentures and Capital Loans	\$458,900	\$590,000
Capital Leases	\$0	\$0
Mortgages	\$0	\$0
Less: Current portion of unsupported debt	(\$131,100)	(\$131,100)
Unamortized capital allocations	\$14,772,935	\$13,064,732
<b>Total long term liabilities</b>	<b>\$26,114,935</b>	<b>\$25,871,163</b>
<b>TOTAL LIABILITIES</b>	<b>\$31,598,801</b>	<b>\$34,534,129</b>
<b>NET ASSETS</b>		
Unrestricted net assets	\$729,192	\$225,785
Operating Reserves	\$2,689,378	\$2,586,846
Accumulated Operating Surplus (Deficit)	\$3,418,570	\$2,812,631
Investment in capital assets	\$3,983,197	\$4,342,736
Capital Reserves	\$241,522	\$211,522
Total Capital Funds	\$4,224,719	\$4,554,258
<b>Total net assets</b>	<b>\$7,643,289</b>	<b>\$7,366,889</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$39,242,090</b>	<b>\$41,901,018</b>

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

**STATEMENT OF REVENUES AND EXPENSES**  
for the Year Ended August 31  
(in dollars)

	Actual 2003	Budget 2003	Actual 2002
<b>REVENUES</b>			
Alberta Learning	\$35,621,192	\$34,013,484	\$33,729,144
Alberta Infrastructure	\$4,134,307	\$4,252,472	\$4,427,083
Alberta Finance	\$1,225,156	\$1,212,042	\$1,354,665
Other Government of Alberta	\$494,078	\$99,800	\$327,062
Federal Government and/or First Nations	\$89,302	\$68,429	\$74,854
Other Alberta school authorities	\$128,130	\$0	\$91,885
Out of province authorities	\$0	\$0	\$0
Alberta Municipalities (excluding supplementary requisitions)	\$0	\$0	\$0
Instruction resource fees	\$503,233	\$434,000	\$531,687
Transportation fees	\$281,460	\$250,900	\$257,906
Other sales and services	\$664,737	\$585,772	\$716,237
Investment income	\$178,443	\$105,000	\$162,245
Gifts and donations	\$10,025	\$12,000	\$39,045
Rentals of facilities	\$137,740	\$77,376	\$98,795
Net school generated funds	\$94,139	\$200,000	\$122,485
Gains on disposal of capital assets	\$0	\$0	\$2,969
Amortization of capital allocations	\$1,505,914	\$1,371,818	\$1,386,511
<b>Total Revenues</b>	<b>\$45,067,856</b>	<b>\$42,683,093</b>	<b>\$43,322,573</b>
<b>EXPENSES</b>			
Certificated salaries	\$23,644,306	\$22,758,654	\$22,335,972
Certificated benefits	\$2,748,230	\$2,663,963	\$2,556,604
Uncertificated salaries and wages	\$6,285,520	\$6,128,089	\$6,125,618
Uncertificated benefits	\$1,356,060	\$1,285,908	\$1,215,092
Services, contracts and supplies	\$7,384,423	\$6,773,243	\$6,946,594
Net school generated funds	\$94,139	\$200,000	\$122,485
<b>Capital and debt services</b>			
Amortization of capital assets			
Supported	\$1,505,914	\$1,371,818	\$1,386,511
Unsupported	\$508,823	\$466,430	\$427,942
<b>Total Amortization of capital assets</b>	<b>\$2,014,737</b>	<b>\$1,838,248</b>	<b>\$1,814,453</b>
Interest on capital debt			
Supported	\$1,225,156	\$1,212,042	\$1,358,408
Unsupported	\$38,885	\$41,314	\$48,180
<b>Total Interest on capital debt</b>	<b>\$1,264,041</b>	<b>\$1,253,356</b>	<b>\$1,406,588</b>
Other interest charges	\$0	\$0	\$0
Losses on disposal of capital assets	\$0	\$0	\$0
<b>Total Expenses</b>	<b>\$44,791,456</b>	<b>\$42,901,461</b>	<b>\$42,523,406</b>
<b>SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES BEFORE FUNDING ALLOCATED FOR CAPITAL PURPOSES AND EXTRAORDINARY ITEM</b>			
	\$276,400	(\$218,368)	\$799,167
Block BQRP revenue used for capital purposes	\$0	\$0	\$129,999
Block MOD revenue used for capital purposes	\$0	\$0	\$0
1999 One-time grant revenue used for capital purposes	\$0	\$0	\$0
Extraordinary Item	\$0	\$0	\$0
<b>SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES</b>	<b>\$276,400</b>	<b>(\$218,368)</b>	<b>\$929,166</b>

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

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

(in dollars)

	2003	2002
<b>CASH FLOWS FROM:</b>		
<b>A. OPERATIONS</b>		
Surplus (deficit) of revenues over expenses for the year	\$276,400	\$929,166
Add (Deduct) items not requiring cash:		
Amortization of capital allocations revenue	(\$1,505,914)	(\$1,386,511)
Total amortization expense	\$2,014,737	\$1,814,453
Gains on disposal of capital assets	\$0	(\$2,969)
Losses on sale of capital assets	\$0	\$0
Changes in accrued accounts:		
Accounts receivable	(\$905,885)	\$73,285
Prepays and other current assets	(\$9,353)	(\$13,874)
Payables and accrued liabilities	(\$1,182,496)	\$640,022
Deferred revenue	(\$499,904)	(\$354,416)
Employee future benefit expense (recovery)	\$0	\$0
Other (describe)	\$0	\$0
<b>Total sources (uses) of cash from Operations</b>	<b>(\$1,812,415)</b>	<b>\$1,699,156</b>
<b>B. INVESTING ACTIVITIES</b>		
Purchases of capital assets		
Land	\$0	\$0
Buildings	(\$1,634,547)	(\$3,157,642)
Equipment	(\$323,515)	(\$395,067)
Vehicles	\$0	(\$24,531)
Net proceeds from disposal of capital assets	\$0	\$0
Other (describe)	\$0	\$0
<b>Total sources (uses) of cash from Investing activities</b>	<b>(\$1,958,062)</b>	<b>(\$3,577,240)</b>
<b>C. FINANCING ACTIVITIES</b>		
Capital allocations received	\$510,168	\$4,428,397
Issue of long term debt	\$0	\$0
Repayment of long term debt	(\$1,405,339)	(\$1,463,085)
Add back: supported portion	\$1,274,238	\$1,331,985
Other (describe)	\$0	\$0
<b>Total sources (uses) from Financing activities</b>	<b>\$379,067</b>	<b>\$4,297,297</b>
<b>Net sources (uses) of cash equivalents* during year</b>	<b>(\$3,391,410)</b>	<b>\$2,419,213</b>
<b>Cash Equivalents at the beginning of the year</b>	<b>\$7,608,262</b>	<b>\$5,189,049</b>
<b>Cash Equivalents at the end of the year</b>	<b>\$4,216,852</b>	<b>\$7,608,262</b>

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

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

School Jurisdiction Code: 7020

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	TOTAL NET ASSETS  (Columns 2+3+4)	INVESTMENT IN CAPITAL ASSETS	UNRESTRICTED NET ASSETS	TOTAL RESTRICTED NET ASSETS  Columns 5 to 15	RESTRICTED NET ASSETS										
					School Based		Alberta Infrastructure		Board & System Admin.		Transportation		External Services		
					Unsupported Operating Reserves	Unsupported Capital Reserves	Unsupported O & M Operating Reserves	Supported School Capital Reserves	Unsupported Capital Reserves	Unsupported Operating Reserves	Unsupported Capital Reserves	Unsupported Operating Reserves	Unsupported Capital Reserves	Unsupported Operating Reserves	Unsupported Capital Reserves
<b>Balance at August 31, 2002</b>	\$7,366,889	\$4,342,736	\$225,785	\$2,798,368	\$2,068,862	\$98,401	\$266,675	\$0	\$31,000	\$246,632	\$82,121	\$4,677	\$0	\$0	\$0
Prior period adjustments (describe)															
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Adjusted Balance, Aug.31, 2002</b>	\$7,366,889	\$4,342,736	\$225,785	\$2,798,368	\$2,068,862	\$98,401	\$266,675	\$0	\$31,000	\$246,632	\$82,121	\$4,677	\$0	\$0	\$0
Surplus(def) of revenue over expenses	\$276,400		\$276,400												
Block BQRP funded capital transactions		\$0	\$0												
Block MOD funded capital transactions		\$0	\$0												
Board funded capital transactions		\$18,184	(\$18,184)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations of non-amortizable assets	\$0	\$0													
Amortization of capital assets		(\$2,014,737)	\$2,014,737												
Amortization of capital allocations		\$1,505,914	(\$1,505,914)												
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)		\$131,100	(\$131,100)												
Net transfers to operating reserves			(\$1,586,358)	\$1,586,358	\$1,451,397		\$0			\$134,961		\$0			\$0
Net transfers from operating reserves			\$1,483,826	(\$1,483,826)	(\$1,431,201)		(\$26,366)			(\$25,090)		(\$1,169)			\$0
Net transfers to capital reserves			(\$30,000)	\$30,000		\$30,000			\$0		\$0		\$0		\$0
Net transfers from capital reserves			\$0	\$0		\$0			\$0		\$0		\$0		\$0
<b>Balance at August 31, 2003</b>	\$7,643,289	\$3,983,197	\$729,192	\$2,930,900	\$2,089,058	\$128,401	\$240,309	\$0	\$31,000	\$356,503	\$82,121	\$3,508	\$0	\$0	\$0

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

	<b>Deferred Capital Allocations</b>	<b>Unamortized Capital Allocations</b>
<b>Balance at August 31, 2002</b>	\$1,479,466	\$13,064,732
<b>Prior period adjustment</b>	\$0	
<b>Adjusted balance, August 31, 2002</b>	\$1,479,466	\$13,064,732
<b>Add:</b>		
<b>Capital allocations from:</b> AB Infrastructure - New/Modernization Projects	\$510,168	
Other Government of Alberta	\$0	
Federal Government and/or First Nations	\$0	
Other sources	\$0	
<b>Interest earned on provincial government capital allocations</b>	\$0	
<b>Other capital grants and donations</b>	\$0	
<b>Proceeds on disposal of supported capital assets</b>	\$0	
<b>Insurance proceeds</b>	\$0	
<b>Donated capital assets (depreciable, at Fair Market Value)</b>		\$0
<b>Transferred in capital assets (depreciable, at Net Book Value)</b>		\$0
<b>Current Year Debenture Principal Repayment</b>		\$1,274,238
<b>Expended capital allocations - current year</b>	(\$1,939,879)	\$1,939,879
<b>Less:</b>		
<b>Unamortized Capital Allocation affected by a disposal through transfer out</b>		\$0
<b>Capital allocations amortized to revenue</b>		\$1,505,914
<b>Balance at August 31, 2003</b>	\$49,755	\$14,772,935

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



# St. Albert Protestant Separate School District No. 6

Notes to Financial Statements

August 31, 2003

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## 1 Authority and purpose

The District delivers primary and secondary education programs under the authority of the School Act, Chapter S-3, Statutes of Alberta, January 1, 2002.

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

## 2 Summary of significant accounting policies

The 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 judgement. Actual results could differ from those estimates and approximations. The financial statements have in management's opinion been prepared within reasonable limits of materiality and within the framework of the significant accounting policies summarized below:

### a) Revenue recognition

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 allocations until spent. Once spent, they are transferred to unamortized capital allocations, which are amortized to revenue on the same basis as the property and equipment asset acquired by the grant.

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

Externally restricted contributions are deferred and recognized as revenue in the period in which the restriction is complied with. Donations in-kind are recorded at fair market value when reasonably determinable.

# St. Albert Protestant Separate School District No. 6

Notes to Financial Statements

August 31, 2003

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b) Property and equipment

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

Buildings	2.5% to 10%
Equipment	10% and 20%
Vehicles	10% and 20%

Property and equipment are amortized in the year following acquisition.

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

c) Amortization

Amortization expense is reflected as a period expense on the income statement and results in a reduction to unrestricted net assets. However, an amount equal to the amortization of supported assets is recorded as revenue. Amortization expense results in a transfer from investment in capital assets to unrestricted net assets on the statement of changes in net assets. The transfer from investment in capital assets to unrestricted net assets offsets the effect of the amortization expense of the period resulting in no change to the accumulated surplus.

d) School generated funds

School generated funds are funds raised in the community for activities that come under the control and responsibility of school management. School generated funds are included in the financial statements of the District because the accountability and control of these funds rests with the school officials or their appointee(s).

e) Vacation pay

Vacation pay is recorded in the period in which it is earned.

f) Pension obligation

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 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, St. Albert Protestant Separate School District No. 6 does not make pension contributions for certificated staff.

# St. Albert Protestant Separate School District No. 6

## Notes to Financial Statements

August 31, 2003

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The District participates in the multi-employer pension plan, Local Authorities Pension Plan. The District's expense for this plan is equivalent to the annual contributions of \$246,394 (2002 – \$212,445) for the year ended August 31, 2003. At December 31, 2002, the Local Authorities Pension Plan reported an actuarial deficiency of \$444,980,000 (2002 – \$634,960,000 surplus).

g) Contributed services

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

h) Capital debt

Capital debt interest is recorded as an expenditure in the financial statements. Grants are receivable from Alberta Treasury for the interest expense and principal payments made on supported debt. The grant amounts received or receivable for the interest expense have been recorded as revenue in the financial statements. The total principal repayments on supported debt have been recorded to the debenture debt liability and equity in capital assets.

i) Financial instruments

The District's financial instruments consist of accounts receivable, accounts payable and accrued liabilities, and long-term debt. It is management's opinion that the District 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.

### 3 Accounts receivable

	2003	2002
	\$	\$
Province of Alberta	2,165,841	1,194,467
Federal Government	81,172	196,750
Alberta municipalities	1,041,404	976,712
Other	152,690	167,293
	<hr/>	<hr/>
	3,441,107	2,535,222
	<hr/>	<hr/>

# St. Albert Protestant Separate School District No. 6

Notes to Financial Statements

August 31, 2003

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## 4 Trust assets/trust liabilities

Trust assets and liabilities are accounts which the District is not entitled to, but which the District manages on behalf of others.

	2003 \$	2002 \$
Deferred salary leave plan	35,299	174,711
Other	18,872	14,583
	<hr/> 54,171	<hr/> 189,294

## 5 Deferred revenue

	2003 \$	2002 \$
Building quality restoration program	133,520	407,819
Block modernization	273,203	395,595
AMFC interest payment	-	179,476
Alberta Initiative for School Improvement	89,407	172,779
One time grant funding 1999	76,985	98,759
One time grant funding 2002 – 2003	-	55,643
One time grant funding 2003 – 2004	285,012	-
Transportation fees	167,263	139,493
Tuition	85,774	87,950
ATCO Gas energy rebate	-	73,559
Other	653	648
	<hr/> 1,111,817	<hr/> 1,611,721

## 6 Unamortized capital allocations

The initial receipt of funds specifically designated for the funding of capital assets are recorded to deferred capital allocations. As expenditures are incurred for the related asset, the appropriate proportion of deferred capital allocation funds are transferred to unamortized capital allocations.

When the capital asset is complete the applicable unamortized capital allocation amount is amortized as revenue over the same period of time that the capital asset is amortized to expense.

The deferred capital allocation balance of \$49,755 (2002 – \$1,479,466) results from unexpended school modernization funds received from the province but not expended at August 31, 2003.

# St. Albert Protestant Separate School District No. 6

Notes to Financial Statements

August 31, 2003

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## 7 Accounts payable and accrued liabilities

	2003 \$	2002 \$
Trade payables and accrued liabilities	2,420,321	3,538,502
Province of Alberta	563,623	627,938
	<u>2,983,944</u>	<u>4,166,440</u>

## 8 Long-term debt

	2003 \$	2002 \$
Debentures outstanding at August 31, 2003 have interest rates, which vary between 6.25% to 12.0%. The terms of the debentures range from 8 to 25 years with payments of principal and interest made annually	11,961,552	13,366,891
Less: Current portion	<u>1,338,350</u>	<u>1,405,339</u>
	<u>10,623,202</u>	<u>11,961,552</u>

\$11,502,652 in debentures are supported by Alberta Finance and \$458,900 is unsupported debt.

The principal repayments in each of the next five fiscal years and beyond are as follows:

	Supported \$	Unsupported \$	Total \$
2004	1,207,250	131,100	1,338,350
2005	1,119,663	131,100	1,250,763
2006	1,084,904	131,100	1,216,004
2007	1,057,304	65,600	1,122,904
2008	981,921	-	981,921
Thereafter	6,051,610	-	6,051,610
	<u>11,502,652</u>	<u>458,900</u>	<u>11,961,552</u>

# **St. Albert Protestant Separate School District No. 6**

Notes to Financial Statements

**August 31, 2003**

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## **9 Internally restricted net assets**

Reserves created by the authorization of the Board of Trustees represent funds allocated for future capital expenditures and future operating expenses. The capital reserves are established and expended in accordance with the terms and conditions established by the Board.

## **10 Related party transactions and economic dependence**

Various Government of Alberta departments are involved with administering education, district facilities, and the various school boards in the province and are considered to be related parties. The District's primary source of revenue is from the Alberta Government. The District's ability to continue viable operations is dependant on this funding.

## **11 Urban School Insurance Consortium**

The District is a member of the Urban School Insurance Consortium, which facilitates the placement of property and liability insurance coverage for thirteen districts throughout the province of Alberta. Premium rebates are received from the insurers favourable claims experience and accumulated by the consortium to self-insure a portion of the member's risk exposure. The District's share of the accumulated consortium funds as at August 31, 2003 was \$403,978 (2002 – \$334,160). This amount has not been recognized in the District's financial statements, as the District has not realized the revenue.

## **12 Budget**

The budget was prepared by district management with the Board of Trustees' approval given on May 8, 2002. It is presented for information purposes only and has not been audited.

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

School Jurisdiction Code: \_\_\_\_\_ 7020

REVENUES	TOTAL	Early Childhood Services	Total Instruction (Grades 1 to 12)	Operations and Maintenance of Schools & Maintenance Shops	Transportation	Board & System Administration			External Services
						Board Governance	System Administration	Total Board & System Admin.	
<b>Alberta Learning allocations</b>									
(1) Instruction block	\$31,005,521	\$912,589	\$30,092,932						
(2) Support block	\$2,176,377				\$766,036			\$1,410,341	
(3) Instruction & support block reallocations	\$0	\$0	(\$1,567)		\$1,567			\$0	\$0
(4) Alberta Initiative for School Improvement (AISI)	\$876,887	\$0	\$876,887						
(5) Student Health Initiative (SHI)	\$0	\$0	\$0						\$0
(6) Supernet Access	\$0		\$0					\$0	
(7) Teacher Salary Enhancement (TSE)	\$1,349,000	\$0	\$1,329,273					\$19,727	\$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	\$213,407	\$0	\$173,817	\$0	\$29,510			\$10,080	\$0
<b>(11) Total Alberta Learning Revenue</b>	<b>\$35,621,192</b>	<b>\$912,589</b>	<b>\$32,471,342</b>	<b>\$0</b>	<b>\$797,113</b>			<b>\$1,440,148</b>	<b>\$0</b>
<b>Alberta Infrastructure</b>									
(12) Expensed Block Mod, Block BQRP support	\$391,973	\$0	\$0	\$391,973					
(13) Operations & Maintenance support	\$3,707,438			\$3,707,438					
(14) Operations & Maintenance support (One-Time)	\$34,896			\$34,896					
<b>(15) Total Alberta Infrastructure Revenue</b>	<b>\$4,134,307</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,134,307</b>					
<b>Alberta Finance</b>									
(16) Alberta Finance	\$1,225,156			\$1,225,156	\$0			\$0	\$0
<b>Other - Government of Alberta</b>									
(17) Other - Government of Alberta	\$494,078	\$0	\$230,825	\$248,583	\$7,849			\$6,821	\$0
<b>Federal Government and/or First Nations</b>									
(18) Federal Government and/or First Nations	\$89,302	\$0	\$88,989	\$0	\$0			\$313	\$0
<b>Other Alberta school authorities</b>									
(19) Other Alberta school authorities	\$128,130	\$0	\$128,130	\$0	\$0			\$0	\$0
<b>Out of province authorities</b>									
(20) Out of province authorities	\$0	\$0	\$0	\$0	\$0			\$0	\$0
<b>Alberta municipalities (excl. supplementary requisitions)</b>									
(21) Alberta municipalities (excl. supplementary requisitions)	\$0	\$0	\$0	\$0	\$0			\$0	\$0
<b>Instruction resource fees</b>									
(22) Instruction resource fees	\$503,233	\$0	\$503,233						
<b>Transportation fees</b>									
(23) Transportation fees	\$281,460				\$281,460				
<b>Other sales and services</b>									
(24) Other sales and services	\$664,737	\$0	\$621,642	\$12,913	\$0			\$30,182	\$0
<b>Investment income</b>									
(25) Investment income	\$178,443	\$0	\$0	\$30,000	\$0			\$148,443	\$0
<b>Gifts and donations</b>									
(26) Gifts and donations	\$10,025	\$0	\$10,025	\$0	\$0			\$0	\$0
<b>Rentals of facilities</b>									
(27) Rentals of facilities	\$137,740		\$40,097	\$97,643	\$0			\$0	\$0
<b>Net school generated funds</b>									
(28) Net school generated funds	\$94,139		\$94,139					\$0	
<b>Gains on disposal of capital assets</b>									
(29) Gains on disposal of capital assets	\$0		\$0	\$0	\$0			\$0	\$0
<b>Amortization of capital allocations</b>									
(30) Amortization of capital allocations	\$1,505,914		\$0	\$1,505,914	\$0				\$0
<b>(31) TOTAL REVENUES</b>	<b>\$45,067,856</b>	<b>\$912,589</b>	<b>\$34,188,422</b>	<b>\$7,254,516</b>	<b>\$1,086,422</b>			<b>\$1,625,907</b>	<b>\$0</b>
<b>EXPENSES</b>									
(32) Certificated salaries	\$23,644,306	\$572,125	\$22,789,039				\$283,142	\$283,142	\$0
(33) Certificated benefits	\$2,748,230	\$67,691	\$2,661,043				\$19,496	\$19,496	\$0
(34) Uncertificated salaries and wages	\$6,285,520	\$80,904	\$3,823,997	\$1,735,037	\$40,229	\$75,225	\$530,128	\$605,353	\$0
(35) Uncertificated benefits	\$1,356,060	\$18,473	\$872,241	\$343,199	\$8,626	\$5,849	\$107,672	\$113,521	\$0
<b>(36) SUB - TOTAL</b>	<b>\$34,034,116</b>	<b>\$739,193</b>	<b>\$30,146,320</b>	<b>\$2,078,236</b>	<b>\$48,855</b>	<b>\$81,074</b>	<b>\$940,438</b>	<b>\$1,021,512</b>	<b>\$0</b>
(37) Services, contracts & supplies	\$7,384,423	\$102,981	\$3,698,060	\$2,198,833	\$1,036,398	\$28,331	\$319,820	\$348,151	\$0
(38) Cost recoveries & transfers (must balance to zero)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net school generated funds</b>									
(39) Net school generated funds	\$94,139		\$94,139						
<b>Capital and debt services</b>									
Amortization of capital assets									
(40) Supported	\$1,505,914	\$0	\$0	\$1,505,914	\$0		\$0	\$0	\$0
(41) Unsupported	\$508,823	\$0	\$224,186	\$228,373	\$1,169	\$0	\$55,095	\$55,095	\$0
(42) Total Amortization	\$2,014,737	\$0	\$224,186	\$1,734,287	\$1,169	\$0	\$55,095	\$55,095	\$0
Interest on capital debt									
(43) Supported	\$1,225,156	\$0	\$0	\$1,225,156	\$0		\$0	\$0	\$0
(44) Unsupported	\$38,885	\$0	\$0	\$38,885	\$0	\$0	\$0	\$0	\$0
(45) Other interest charges	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0
(46) Losses on disposal of capital assets	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0
<b>(47) TOTAL EXPENSES</b>	<b>\$44,791,456</b>	<b>\$842,174</b>	<b>\$34,162,705</b>	<b>\$7,275,397</b>	<b>\$1,086,422</b>	<b>\$109,405</b>	<b>\$1,315,353</b>	<b>\$1,424,758</b>	<b>\$0</b>
(48) Surplus(deficit) Before Funding Allocated for Capital Purposes	\$276,400	\$70,415	\$25,717	(\$20,881)	\$0			\$201,149	\$0
<b>Applicable student numbers/FTE equivalent</b>	<b>6,435.0</b>	<b>336</b>	<b>6,267.0</b>	<b>6,429.0</b>	<b>2,563</b>			<b>6,435.0</b>	
<b>AVERAGE PROGRAM COSTS per student</b>	<b>\$6,961</b>	<b>\$2,506</b>	<b>\$5,451</b>	<b>\$1,132</b>	<b>\$424</b>			<b>\$221</b>	

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

EXPENSES	INSTRUCTION (Grades 1 to 12)							
	All Student Instruction	School Admin. & Instruction Support	System Instruction Support	Mildly & Moderately Disabled and Gifted & Talented	Severely Disabled	Alberta Initiative for School Improvement	Student Health Initiative	Total Instruction (Grades 1 to 12)
Certificated salaries	\$17,725,127	\$2,467,084	\$82,513	\$2,006,000	\$127,939	\$380,376	\$0	\$22,789,039
Certificated benefits	\$2,123,901	\$240,199	\$5,874	\$236,605	\$13,275	\$41,189	\$0	\$2,661,043
Uncertificated salaries and wages	\$293,062	\$1,613,159	\$119,192	\$558,700	\$1,108,459	\$131,425	\$0	\$3,823,997
Uncertificated benefits	\$54,616	\$409,818	\$23,735	\$105,231	\$251,921	\$26,920	\$0	\$872,241
<b>SUB - TOTAL REMUNERATION</b>	\$20,196,706	\$4,730,260	\$231,314	\$2,906,536	\$1,501,594	\$579,910	\$0	\$30,146,320
Services, contracts & supplies	\$2,530,013	\$544,354	\$107,347	\$144,223	\$219,844	\$152,279	\$0	\$3,698,060
Cost recoveries & transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net school generated funds	\$94,139							\$94,139
Amortization of capital assets								
Supported	\$0	\$0	\$0					\$0
Unsupported	\$173,809	\$32,012	\$18,365					\$224,186
<b>Total Amortization</b>	\$173,809	\$32,012	\$18,365					\$224,186
Interest on capital debt								
Supported	\$0	\$0						\$0
Unsupported	\$0	\$0						\$0
Other interest charges	\$0	\$0						\$0
Losses on disposal of capital assets	\$0	\$0						\$0
<b>TOTAL EXPENSES</b>	\$22,994,667	\$5,306,626	\$357,026	\$3,050,759	\$1,721,438	\$732,189	\$0	\$34,162,705
FTE Certificated				31.6	2.0			
FTE Uncertificated				22.8	45.3			

**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
<b>Basic Instruction</b>	\$27,650,502	\$2,379,977	\$1,213,847	(\$1,567)	\$31,242,759	\$25,411,463	\$5,831,296
School Admin & Instruction Support Expenses						\$5,306,626	(\$5,306,626)
System Instruction Support Expenses						\$357,026	(\$357,026)
<b>Total Basic Instruction</b>	\$27,650,502	\$2,379,977	\$1,213,847	(\$1,567)	\$31,242,759	\$31,075,115	\$167,644
<b>Sub-Programs &amp; Initiatives</b>							
Severely Disabled	\$1,735,380		\$0		\$1,735,380	\$1,721,438	\$13,942
English as a Second Language	\$14,296				\$14,296	\$14,296	\$0
Enhanced Opportunities	\$0				\$0	\$0	\$0
First Nations, Metis, and Inuit Education	\$0		\$0		\$0	\$0	\$0
Institutional Programs	\$0				\$0	\$0	\$0
Sparsity & Distance	\$0				\$0		\$0
Growth & Density	\$49,656				\$49,656		\$49,656
Teacher Assistants Program	\$111,869				\$111,869	\$111,869	\$0
Early Literacy Initiative (K-2)	\$188,491				\$188,491	\$188,491	\$0
Learning Resources Credit & Resources for the Classroom	\$69,435	\$135,147	\$503,233		\$707,815	\$707,815	\$0
Technology Integration	\$265,869		\$0		\$265,869	\$336,247	(\$70,378)
French Language Program & Francisation (all jurisdictions)	\$0		\$0		\$0	\$0	\$0
Home Education	\$7,434		\$0		\$7,434	\$7,434	\$0
<b>Total Sub-Programs &amp; Initiatives</b>	\$2,442,430		\$503,233		\$3,080,810	\$3,087,590	(\$6,780)
<b>INSTRUCTION, GRADES 1-12 (plus Early Lit. ECS)</b>	\$30,092,932	\$2,515,124	\$1,717,080	(\$1,567)	\$34,323,569	\$34,162,705	\$160,864



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

	Early Childhood Services	Instruction (Grades 1 to 12)	Operations and Maintenance	Transportation	Board and System Administration	External Services
<b>Alberta Learning block allocations - Schedule A (Lines 1 &amp; 2)</b>	\$912,589	\$30,092,932		\$766,036	\$1,410,341	
<b>Reallocations permitted by the "Funding for School Authorities" manual</b>						
From Instruction block to External Services		\$0				\$0
From ECS component of Instruction block to Transportation (part of the 2% maximum) (Note)	\$0			\$0		
From all or part of maximum 2% of Instruction block to Transportation		(\$1,567)		\$1,567		
<b>Calculation: 2% of \$31,005,521 = \$620,110 (\$1,567)</b>						
From Instruction block (Growth & Denisty component) to Transportation		\$0		\$0		
<b>Reallocations directed by the board of trustees</b>						
From Transportation block to Instruction		\$0		\$0		
From Board and System Administration block to:						
(1) Transportation				\$0	\$0	
(2) Instruction		\$0			\$0	
From within the Instruction block and its components:						
(1) Instruction to: Early childhood services (ECS)	\$0	\$0				
(2) ECS to: Instruction	\$0	\$0				
<b>AMOUNTS REFLECTED ON SCHEDULE A (Line 3)</b>	\$0	(\$1,567)		\$1,567	\$0	\$0

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

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

<b>STEP 1</b>	
Determine the total eligible revenue which is used as the BASE TOTAL to calculate the maximum eligible expense limits for Board and System Administration	
<b>Total Revenues (Schedule A):</b>	
Instruction Block - Grades ECS -12 (excluding technology integration)	\$30,739,652
Support Block - Transportation	\$766,036
<b>SUBTOTAL</b>	<b>\$31,505,688</b>
<b>Other Revenues</b>	
Alberta Infrastructure (Operations & Maintenance and Lease support)	\$3,707,438
Teacher Salary Enhancement	\$1,349,000
Other Alberta Learning revenues (Describe)	\$0
Other - Government of Alberta (Excluding Alberta Finance)	\$494,078
Federal government/First Nations	\$89,302
Other Alberta school authorities	\$128,130
Out of province local authorities	\$0
Alberta municipalities	\$0
Other sales and services	\$664,737
Interest on investments	\$178,443
Rentals of facilities	\$137,740
Gains on disposal of capital assets	\$0
Amortization of capital allocations	\$1,505,914
<b>School generated funds (Schedule E)</b>	<b>\$2,064,656</b>
<b>BASE TOTAL FOR CALCULATING MAXIMUM EXPENSE LIMITS</b>	<b>\$41,825,126</b>
<b>STEP 2</b>	
Calculation of maximum expense limit PERCENTAGE for Board and System Administration expenses	
If "Total Net Enrolled Students" are 6,000 and ov = 4%	<b>4.00%</b>
If "Total Net Enrolled Students" are 2,000 and le = 6%	
The Maximum Expense Limit for Board and System Administration is based on an arithmetical proration for the TOTAL FTE count for grades 1 -12, net of Home Education AND Adult students, between 2,000 to 6,000 at .0005 per FTE. EXAMPLE: 4,500 FTE count grades 1-12 = 6,000 - 4,500 = 1,500 X .0005 = .75% plus 4% = maximum expense limit of 4.75%. Note: Calculation unnecessary if Total FTE is 6,000 or more, and 2,000 & less.	
<b>STEP 3</b>	
Calculate maximum expense limit AMOUNTS for Board and System Administration expenses	
Maximum Expense Limit percentage (Step 2) x Base Total (Step 1)	\$1,673,005
<b>Considerations for Charter Schools and Francophone Boards:</b>	
If Charter School, enter 50,000	0
If Francophone Board, enter 330,000	0
(If none of these considerations apply, leave the above cells blank)	
<b>MAXIMUM EXPENSE LIMIT</b>	<b>\$1,673,005</b>
<b>STEP 4</b>	
Compare maximum expense limit amounts calculated in Step 3 to actual expenses (from Schedule A)	
Actual Board Governance & System Administration expenses	\$1,424,758
PLUS: transfers to Restricted - Operating (Board/System Administration)	\$134,961
LESS: transfers from Restricted - Operating (Board/System Administration)	-\$25,090
<b>TOTAL BOARD GOVERNANCE &amp; SYSTEM ADMINISTRATION EXPENSES</b>	<b>\$1,534,629</b>
Maximum Expense Limit for Board & System Administration (Step 3)	\$1,673,005
<b>ACTUAL EXPENSES - OVER(UNDER) MAXIMUM EXPENSE LIMIT</b>	<b>-\$138,376</b>

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

<b>Unexpended SGF - Opening Balance August 31, 2002</b> (Note 1)	\$655,585
<b>Source of School Generated Funds:</b>	
Total School Generated Funds for the year (Note 2)	\$2,064,656
Less: SGF - related cost recoveries (Note 3)	\$1,961,475
- capitalized at the District level (Note 4)	\$0
<b>Net Total</b>	<b>\$103,181</b>
Plus: Donations Received (Note 5)	\$0
<b>Equals: Net Additions to SGF</b>	<b>\$103,181</b>
<b>Net SGF Available for discretionary spending</b>	<b>\$758,766</b>
<b>Net SGF revenue and Net SGF expense - per schedule A, lines 28 and 39</b>	
Net expended SGF for discretionary purposes (Note 6)	\$94,139
<b>Unexpended SGF - Closing Balance August 31, 2003</b>	<b>\$664,627</b>
<p><b>Note 1</b> Input "(Restated)" beside Balance at August 31, 2002 where not taken from the finalized 2001-2002 Audited Financial Statements.</p> <p><b>Note 2</b> Excludes fees collected pursuant to Section 60(2)(j) of the School Act (e.g. instruction materials and technology fees determined by board policy or resolution). This is the amount used to calculate the administrative cap. See Schedule E.</p> <p><b>Note 3</b> These are the expenses (a) incurred in generating SGF (e.g. fundraising expenses, printing of tickets, payment to DJ at school dance; cost of goods sold for school cafeteria/servery; staffing and supplies for a dinner; raffle prizes; supplies for a car wash; book fair purchases; meals for lunch program), or (b) collected and disbursed for the benefit of individual students (e.g. cost of field trips for student activities not leading to CEU's). Monies collected for CEU-related activities are not SGF. They are recorded as instruction resource fees.</p> <p><b>Note 4</b> All capital items purchased with SGF should be purchased through the District office. As with related cost recoveries, they are not included in the net SGF amounts and should be subtracted out of gross SGF.</p> <p><b>Note 5</b> Donations are restricted to cash; gifts in kind are treated as board assets, not SGF. Amounts are net of related expenses.</p> <p><b>Note 6</b> Only SGF expended for discretionary purposes are recorded as revenue and expense; unexpended funds are carried forward on the balance sheet to the succeeding year. Any capital items purchased with SGF should be treated in a similar manner as a SGF-related cost recovery and subtracted out of gross SGF.</p>	

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

EXPENSES	Custodial	Maintenance	Utilities and Telecommunications	Expensed Mod/BQRP & Portable Relocations	Facility Planning & Operations Administration	SUB-TOTAL Operations & Maintenance	Supported Capital & Debt Services	TOTAL Operations and Maintenance
Uncertificated salaries and wages	\$1,070,349	\$491,152	\$0	\$0	\$173,536	\$1,735,037		\$1,735,037
Uncertificated benefits	\$229,277	\$79,204	\$0	\$0	\$34,718	\$343,199		\$343,199
<b>Sub-total Remuneration</b>	<b>\$1,299,626</b>	<b>\$570,356</b>	<b>\$0</b>	<b>\$0</b>	<b>\$208,254</b>	<b>\$2,078,236</b>		<b>\$2,078,236</b>
Contracted Services	\$169,412	\$18,559	\$27,194	\$175,330	\$0	\$390,495		\$390,495
Supplies	\$149,328	\$425,768	\$2,792	\$175,330	\$4,245	\$757,463		\$757,463
Electricity			\$547,241			\$547,241		\$547,241
Natural Gas/Heating Fuel			\$358,695			\$358,695		\$358,695
Sewer and Water			\$46,010			\$46,010		\$46,010
Telecommunications			\$12,003			\$12,003		\$12,003
Insurance					\$86,926	\$86,926		\$86,926
<b>Amortization of capital assets</b>								
Supported							\$1,505,914	\$1,505,914
Unsupported						\$228,373		\$228,373
<b>Total Amortization</b>						<b>\$228,373</b>	<b>\$1,505,914</b>	<b>\$1,734,287</b>
<b>Interest on capital debt</b>								
Supported							\$1,225,156	\$1,225,156
Unsupported				\$41,314		(\$2,429)		\$38,885
<b>Other interest charges</b>						\$0		\$0
<b>Losses on disposal of capital assets</b>						\$0		\$0
<b>Cost recoveries &amp; transfers</b>						\$0		\$0
<b>TOTAL EXPENSES</b>	<b>\$1,618,366</b>	<b>\$1,014,683</b>	<b>\$993,935</b>	<b>\$391,974</b>	<b>\$299,425</b>	<b>\$4,503,013</b>	<b>\$2,731,070</b>	<b>\$7,275,397</b>
<b>SQUARE METRES</b>								
School Buildings								70,284.2
Non School Buildings								3,660.5

**Notes:**

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

**SCHEDULE G to the AFS  
DISCLOSURE OF SALARIES AND BENEFITS - 2002-200:  
(SECTION 148.1 OF THE SCHOOL ACT)**

	FTE's	Remuneration	Benefits	Allowances	Performance Bonuses	ERIP's / Other	Total	Expenses
<b>Chairperson:</b>								
Name Joan Trettlar	1.0	\$20,493	\$481	\$0	\$0	\$0	\$20,974	\$3,576
Name	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Other Board Members:</b>								
Name Joan Alexander	0.3	\$3,629	\$188	\$0	\$0	\$0	\$3,817	\$1,237
Name Irene Harvey	1.0	\$13,450	\$2,496	\$0	\$0	\$0	\$15,946	\$1,866
Name Judy Huisman	1.0	\$14,965	\$1,139	\$0	\$0	\$0	\$16,104	\$410
Name Armin Kauppila	0.4	\$4,252	\$1,129	\$0	\$0	\$0	\$5,381	\$1,438
Name Morag Pansegrau	1.0	\$18,436	\$415	\$0	\$0	\$0	\$18,851	\$875
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
<b>Subtotal</b>	<b>4.7</b>	<b>\$75,225</b>	<b>\$5,848</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$81,073</b>	<b>\$9,402</b>
Superintendent Joe Demko	1.0	\$116,000	\$8,290	\$0	\$0	\$0	\$124,290	\$1,937
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 Donna Taylor	1.0	\$43,576	\$10,456	\$0	\$0	\$0	\$54,032	\$68
Board Secretary	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Board Treasurer Michael Brenneis	1.0	\$101,710	\$15,383	\$0	\$0	\$0	\$117,093	\$1,912
Board Treasurer	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Certificated Salaries	335.5	\$23,528,306	\$2,739,940	\$0	\$0	\$0	\$26,268,246	
Uncertificated Salaries & Wages	179.2	\$6,065,009	\$1,324,373	\$0	\$0	\$0	\$7,389,382	
<b>TOTALS</b>		<b>\$29,929,826</b>	<b>\$4,104,290</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$34,034,116</b>	

Note: Please refer to completion information on page 15

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

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