

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

**East Central Francophone Education Region No. 3**

Name of School Jurisdiction

**Box 249 St-Paul, AB T0A 3B0**

Mailing Address

**telephone: 780-645-3888 Fax Numbers: 780-645-2045**

Telephone and Fax Numbers

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

The financial statements and supporting schedules East Central Francophone Education Region No. 3

(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**

**Léo Piquette**

Name

**"Original Signed By"**

Signature

**SUPERINTENDENT**

**Jules Rocque**

Name

**"Original Signed By"**

Signature

**SECRETARY TREASURER OR TREASURER**

**Claude Lampron**

Name

**"Original Signed By"**

Signature

**27-Nov-03**

Board-approved Release Date

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Maurice R. Joly, CA, CFP  
Barbara K. M<sup>c</sup>Carthy, CA  
Claude R. Dion, CA, CMA

St. Paul  
5002 - 51 Ave.  
Ph: (780) 645-4611  
Fax: (780) 645-6644

Mailing Address:  
P.O. Box 1452,  
St. Paul, AB:  
T0A 3A0

B.N. 135822831  
Elk Point  
4906 - 48 St.  
Ph: (780) 724-3300

## AUDITORS' REPORT

TO THE BOARD OF TRUSTEES

East Central Francophone Education Region No. 3

We have audited the statement of financial position of the East Central Francophone Education Region No. 3 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 19, 2003

*Joly McCarthy & Dion*  
CHARTERED ACCOUNTANTS

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

(in dollars)

	2003	2002
<b>ASSETS</b>		
Current assets		
Cash and temporary investments	\$4,941,698	\$7,704,715
Accounts receivable (net after allowances)	\$812,124	\$288,497
Prepaid expenses	\$48,236	\$41,298
Other current assets	\$0	\$0
<b>Total current assets</b>	<b>\$5,802,058</b>	<b>\$8,034,510</b>
School generated assets	\$49,336	\$47,209
Trust assets	\$0	\$0
Long term accounts receivable	\$0	\$0
Capital assets		
Land	\$126,554	\$98,554
Buildings	\$9,930,920	
Less: accumulated amortization	(\$1,564,872)	\$8,366,048
Equipment	\$590,393	
Less: accumulated amortization	(\$214,679)	\$375,714
Vehicles	\$56,376	
Less: accumulated amortization	\$0	\$56,376
<b>Total capital assets</b>	<b>\$8,924,692</b>	<b>\$8,291,379</b>
<b>TOTAL ASSETS</b>	<b>\$14,776,086</b>	<b>\$16,373,098</b>
<b>LIABILITIES</b>		
Current liabilities		
Bank indebtedness	\$0	\$0
Accounts payable and accrued liabilities	\$94,334	\$1,346,384
Deferred revenue	\$277,043	\$197,430
Deferred capital allocations	\$5,442,727	\$5,731,737
Current portion of all long term debt	\$47,676	\$53,123
<b>Total current liabilities</b>	<b>\$5,861,780</b>	<b>\$7,328,674</b>
School generated liabilities	\$49,336	\$47,209
Trust liabilities	\$0	\$0
Employee future benefits liability	\$0	\$0
Long term debt		
Supported: Debentures and other supported debt	\$82,371	\$135,494
Less: Current portion of supported debt	(\$41,186)	(\$53,123)
Unsupported: Debentures and Capital Loans	\$26,501	\$0
Capital Leases	\$0	\$0
Mortgages	\$0	\$0
Less: Current portion of unsupported debt	(\$6,490)	\$0
Unamortized capital allocations	\$8,459,932	\$7,857,676
<b>Total long term liabilities</b>	<b>\$8,570,464</b>	<b>\$7,987,256</b>
<b>TOTAL LIABILITIES</b>	<b>\$14,432,244</b>	<b>\$15,315,930</b>
<b>NET ASSETS</b>		
Unrestricted net assets	(\$12,046)	\$272,405
Operating Reserves	\$0	\$236,553
Accumulated Operating Surplus (Deficit)	(\$12,046)	\$508,958
Investment in capital assets	\$355,888	\$298,210
Capital Reserves	\$0	\$250,000
Total Capital Funds	\$355,888	\$548,210
<b>Total net assets</b>	<b>\$343,842</b>	<b>\$1,057,168</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$14,776,086</b>	<b>\$16,373,098</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	\$4,350,462	\$4,181,233	\$4,584,487
Alberta Infrastructure	\$720,010	\$519,257	\$336,521
Alberta Finance	\$12,805	\$0	\$13,155
Other Government of Alberta	\$7,000	\$22,240	\$13,935
Federal Government and/or First Nations	\$18,277	\$16,505	\$25,927
Other Alberta school authorities	\$0	\$0	\$0
Out of province authorities	\$0	\$0	\$0
Alberta Municipalities (excluding supplementary requisitions)	\$11,081	\$0	\$5,960
Instruction resource fees	\$24,181	\$22,990	\$23,236
Transportation fees	\$2,915	\$2,200	\$3,821
Other sales and services	\$0	\$0	\$0
Investment income	\$19,961	\$40,000	\$47,583
Gifts and donations	\$0	\$0	\$0
Rentals of facilities	\$0	\$0	\$0
Net school generated funds	\$44,526	\$147,000	\$57,225
Gains on disposal of capital assets	\$0	\$0	\$1,771
Amortization of capital allocations	\$271,717	\$210,777	\$284,201
<b>Total Revenues</b>	<b>\$5,482,935</b>	<b>\$5,162,202</b>	<b>\$5,397,822</b>
<b>EXPENSES</b>			
Certificated salaries	\$2,827,231	\$2,792,193	\$2,438,765
Certificated benefits	\$341,700	\$319,257	\$292,069
Uncertificated salaries and wages	\$808,596	\$928,105	\$722,381
Uncertificated benefits	\$196,855	\$192,665	\$119,655
Services, contracts and supplies	\$1,711,531	\$1,278,246	\$1,615,038
Net school generated funds	\$44,526	\$147,000	\$57,225
<b>Capital and debt services</b>			
Amortization of capital assets			
Supported	\$271,717	\$210,777	\$284,201
Unsupported	\$13,026	\$41,786	\$6,097
<b>Total Amortization of capital assets</b>	<b>\$284,743</b>	<b>\$252,563</b>	<b>\$290,298</b>
Interest on capital debt			
Supported	\$8,435	\$0	\$13,155
Unsupported	\$0	\$0	\$0
<b>Total Interest on capital debt</b>	<b>\$8,435</b>	<b>\$0</b>	<b>\$13,155</b>
Other interest charges	\$644	\$715	\$577
Losses on disposal of capital assets	\$0	\$0	\$0
<b>Total Expenses</b>	<b>\$6,224,261</b>	<b>\$5,910,744</b>	<b>\$5,549,163</b>
<b>SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES BEFORE FUNDING ALLOCATED FOR CAPITAL PURPOSES AND EXTRAORDINARY ITEM</b>			
	(\$741,326)	(\$748,542)	(\$151,341)
Block BQRP revenue used for capital purposes	\$0	\$0	\$41,648
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>(\$741,326)</b>	<b>(\$748,542)</b>	<b>(\$109,693)</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	(\$741,326)	(\$109,693)
Add (Deduct) items not requiring cash:		
Amortization of capital allocations revenue	(\$271,717)	(\$284,201)
Total amortization expense	\$284,743	\$290,298
Gains on disposal of capital assets	\$0	(\$1,771)
Losses on sale of capital assets	\$0	\$0
Changes in accrued accounts:		
Accounts receivable	(\$523,627)	(\$186,493)
Prepays and other current assets	(\$6,938)	(\$673)
Payables and accrued liabilities	(\$1,252,050)	\$1,250,481
Deferred revenue	\$79,613	\$45,793
Employee future benefit expense (recovery)	\$0	\$0
Other (describe)	\$0	\$0
<b>Total sources (uses) of cash from Operations</b>	<b>(\$2,431,302)</b>	<b>\$1,003,741</b>
<b>B. INVESTING ACTIVITIES</b>		
Purchases of capital assets		
Land	\$0	(\$38,145)
Buildings	(\$559,485)	(\$4,192,987)
Equipment	(\$274,195)	(\$49,738)
Vehicles	(\$56,376)	\$0
Net proceeds from disposal of capital assets	\$0	\$5,000
Other (describe)	\$0	\$0
<b>Total sources (uses) of cash from Investing activities</b>	<b>(\$890,056)</b>	<b>(\$4,275,870)</b>
<b>C. FINANCING ACTIVITIES</b>		
Capital allocations received	\$531,840	\$2,908,498
Issue of long term debt	\$32,450	\$0
Repayment of long term debt	(\$59,072)	(\$53,122)
Add back: supported portion	\$53,123	\$53,122
Other (describe)	\$0	\$0
<b>Total sources (uses) from Financing activities</b>	<b>\$558,341</b>	<b>\$2,908,498</b>
<b>Net sources (uses) of cash equivalents* during year</b>	<b>(\$2,763,017)</b>	<b>(\$363,631)</b>
<b>Cash Equivalents at the beginning of the year</b>	<b>\$7,704,715</b>	<b>\$8,068,346</b>
<b>Cash Equivalents at the end of the year</b>	<b>\$4,941,698</b>	<b>\$7,704,715</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: 8060

	(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>	\$1,057,168	\$298,210	\$272,405	\$486,553	\$194,133	\$0	\$0	\$0	\$250,000	\$181	\$0	\$42,239	\$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>	\$1,057,168	\$298,210	\$272,405	\$486,553	\$194,133	\$0	\$0	\$0	\$250,000	\$181	\$0	\$42,239	\$0	\$0	\$0
Surplus(def) of revenue over expenses	(\$741,326)		(\$741,326)												
Block BQRP funded capital transactions		\$0	\$0												
Block MOD funded capital transactions		\$0	\$0												
Board funded capital transactions		\$36,756	(\$36,756)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations of non-amortizable assets	\$28,000	\$28,000													
Amortization of capital assets		(\$284,743)	\$284,743												
Amortization of capital allocations		\$271,717	(\$271,717)												
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)		\$5,948	(\$5,948)												
Net transfers to operating reserves			(\$139,694)	\$139,694	\$0		\$139,694			\$0		\$0			\$0
Net transfers from operating reserves			\$376,247	(\$376,247)	(\$194,133)		(\$139,694)			(\$181)		(\$42,239)			\$0
Net transfers to capital reserves			\$0	\$0		\$0			\$0		\$0		\$0		\$0
Net transfers from capital reserves			\$250,000	(\$250,000)		\$0			(\$250,000)		\$0		\$0		\$0
<b>Balance at August 31, 2003</b>	\$343,842	\$355,888	(\$12,046)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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>	\$5,731,737	\$7,857,676
<b>Prior period adjustment</b>	\$0	
<b>Adjusted balance, August 31, 2002</b>	\$5,731,737	\$7,857,676
<b>Add:</b>		
<b>Capital allocations from:</b> AB Infrastructure - New/Modernization Projects	\$378,764	
Other Government of Alberta	\$0	
Federal Government and/or First Nations	\$0	
Other sources	\$0	
<b>Interest earned on provincial government capital allocations</b>	\$153,076	
<b>Other capital grants and donations</b>	\$0	
<b>Proceeds on disposal of supported capital assets</b>		
<b>Insurance proceeds</b>		
<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>		\$53,123
<b>Expended capital allocations - current year</b>	(\$820,850)	\$820,850
<b>Less:</b>		
<b>Unamortized Capital Allocation affected by a disposal through transfer out</b>		\$0
<b>Capital allocations amortized to revenue</b>		\$271,717
<b>Balance at August 31, 2003</b>	\$5,442,727	\$8,459,932

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



EAST CENTRAL FRANCOPHONE EDUCATION REGION NO. 3  
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.

EAST CENTRAL FRANCOPHONE EDUCATION REGION NO. 3  
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 (previously owned)	4-14%
Buildings (new and major modernization)	2.5-4%
Equipment	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, accrued liabilities, and long-term debt. 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.

EAST CENTRAL FRANCOPHONE EDUCATION REGION NO. 3  
 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 the Alberta Teacher Retirement Fund are met by contributions by active members and the Government of Alberta. Under the terms of the Teachers Pension Plan Act, the East Central Francophone Education Region No. 3 does not make pension contributions for certified staff.

The school board along with the active uncertified members contribute to an RRSP plan. The employer expense for this pension plan is \$42,450 for the year ended August 31, 2003.

3. Accounts Receivable

	<u>2003</u>	<u>2002</u>
Province of Alberta	\$ 711,375	\$ 37,123
Other Alberta School Jurisdictions	--	18,053
Other	<u>100,749</u>	<u>233,321</u>
	<u>\$ 812,124</u>	<u>\$ 288,497</u>

4. Accounts Payable and Accrued Liabilities

	<u>2003</u>	<u>2002</u>
Other Alberta School Jurisdictions	\$ 6,644	\$ 2,434
Other	<u>87,690</u>	<u>1,343,950</u>
	<u>\$ 94,334</u>	<u>\$ 1,346,384</u>

5. Deferred Revenue

	<u>2003</u>	<u>2002</u>
One-time operation and maintenance support	\$ 120,482	\$ --
Building Quality Restoration Program (BQRP)	103,994	137,819
One-time funding 2002-03	--	22,934
School startup funding	--	15,488
Other	--	21,189
Modernization block funding	<u>52,567</u>	<u>--</u>
	<u>\$ 277,043</u>	<u>\$ 197,430</u>

EAST CENTRAL FRANCOPHONE EDUCATION REGION NO. 3  
 NOTES TO THE SUMMARY FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED AUGUST 31, 2003

**6. Long Term Debt**

	<u>2003</u>	<u>2002</u>
Debenture - Supported		
Alberta Municipal Financing Corporation debenture due in the year 2005, payable in annual instalments of \$41,186 plus interest at an average rate of 9.2%. Secured by School Jurisdiction assets.	\$ 82,371	\$ 123,557
Alberta Municipal Financing Corporation debenture, due in year 2003, payable in annual instalments of \$1,215 plus interest at a fixed rate of 9.25%. Secured by School Jurisdiction assets.	--	1,215
Capital Loan - Supported		
Alberta Treasury Branch capital loan, due in year 2003 payable in annual instalments of \$10,722 plus interest at an average rate of 4.5%. Secured by School Jurisdiction assets.	--	10,722
GMAC Loan - Unsupported		
GMAC loan, due in year 2008 payable \$541 monthly without interest. Secured by vehicle.	<u>26,501</u>	<u>--</u>
	108,872	135,494
Less: Current portion of long term debt	<u>48,891</u>	<u>53,123</u>
	\$ 59,981	\$ 82,371

The principal due over the next five years are as follows:

	<u>Supported</u>	<u>Unsupported</u>	<u>Total</u>
2004	\$ 41,186	\$ 6,490	\$ 47,676
2005	41,185	6,490	47,675
2006	--	6,490	6,490
2007	--	6,490	6,490
2008	<u>--</u>	<u>541</u>	<u>541</u>
	\$ 82,371	\$ 26,501	\$ 108,872

The debenture debt is fully supported by Alberta Finance. The current portion of supported long-term debt consists of amounts payable by Alberta Finance; therefore, the working capital is understated by this amount.

**7. 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.

EAST CENTRAL FRANCOPHONE EDUCATION REGION NO. 3  
 NOTES TO THE SUMMARY FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED AUGUST 31, 2003

7. Internally Restricted Net Assets (continued)

	<u>2002</u>	<u>Appropriated</u>	<u>Used</u>	<u>2003</u>
Operating Reserves				
School	\$ 194,133	\$ --	\$ 194,133	\$ --
Operations and maintenance	--	139,695	139,695	--
Board and system admin.	181	--	181	--
Transportation	<u>42,239</u>	<u>--</u>	<u>42,239</u>	<u>--</u>
	<u>\$ 236,553</u>	<u>\$ 139,695</u>	<u>\$ 376,248</u>	<u>\$ --</u>
Capital Reserves				
Equipment	<u>\$ 250,000</u>	<u>\$ --</u>	<u>\$ 250,000</u>	<u>\$ --</u>

8. 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.

9. 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.

10. Commitments

a) Leases

The school jurisdiction currently leases its administration offices. The future minimum payments under this operating lease is as follows:

2004	\$ 7,800
2005	7,800
2006	7,800
2007	7,800
2008	7,800
Thereafter	<u>16,900</u>
	<u>\$ 55,900</u>

b) Building Projects

The jurisdiction is committed to further capital expenditures for the completion of the addition at École Beauséjour of approximately \$169,000. It is anticipated that these costs will be fully funded by the capital allocations from Alberta Infrastructure.

EAST CENTRAL FRANCOPHONE EDUCATION REGION NO. 3  
NOTES TO THE SUMMARY FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2003

**11. Contingencies**

Contingent Asset

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 equity is subject to liability claims and is not an asset that the jurisdiction can liquidate.

**12. Land Purchase**

The school jurisdiction spent \$28,000 of capital funding for the purchase of land. As the land was purchased with a restricted contribution which will not be amortized, there will be no expense with which to match the contribution. As a result, this contribution 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: \_\_\_\_\_ 8060

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	\$3,141,873	\$161,235	\$2,980,638						
(2) Support block	\$965,708				\$635,708			\$330,000	
(3) Instruction & support block reallocations	\$0	\$0	\$0		\$0			\$0	\$0
(4) Alberta Initiative for School Improvement (AISI)	\$54,934	\$0	\$54,934						
(5) Student Health Initiative (SHI)	\$0	\$0	\$0						\$0
(6) Supernet Access	\$0		\$0					\$0	
(7) Teacher Salary Enhancement (TSE)	\$143,000	\$5,472	\$132,608					\$4,920	\$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	\$44,947	\$0	\$44,947	\$0	\$0			\$0	\$0
<b>(11) Total Alberta Learning Revenue</b>	<b>\$4,350,462</b>	<b>\$166,707</b>	<b>\$3,213,127</b>	<b>\$0</b>	<b>\$635,708</b>			<b>\$334,920</b>	<b>\$0</b>
<b>Alberta Infrastructure</b>									
(12) Expensed Block Mod, Block BQRP support	\$84,283	\$0	\$0	\$84,283					
(13) Operations & Maintenance support	\$590,957			\$590,957					
(14) Operations & Maintenance support (One-Time)	\$44,770			\$44,770					
<b>(15) Total Alberta Infrastructure Revenue</b>	<b>\$720,010</b>	<b>\$0</b>	<b>\$0</b>	<b>\$720,010</b>					
<b>Alberta Finance</b>	<b>\$12,805</b>			<b>\$12,805</b>	<b>\$0</b>			<b>\$0</b>	<b>\$0</b>
(17) Other - Government of Alberta	\$7,000	\$0	\$7,000	\$0	\$0			\$0	\$0
(18) Federal Government and/or First Nations	\$18,277	\$0	\$16,629	\$1,648	\$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)	\$11,081	\$0	\$11,081	\$0	\$0			\$0	\$0
(22) Instruction resource fees	\$24,181	\$2,290	\$21,891						
(23) Transportation fees	\$2,915				\$2,915				
(24) Other sales and services	\$0	\$0	\$0	\$0	\$0			\$0	\$0
(25) Investment income	\$19,961	\$0	\$19,961	\$0	\$0			\$0	\$0
(26) Gifts and donations	\$0	\$0	\$0	\$0	\$0			\$0	\$0
(27) Rentals of facilities	\$0		\$0	\$0	\$0			\$0	\$0
<b>(28) Net school generated funds</b>	<b>\$44,526</b>		<b>\$44,526</b>					<b>\$0</b>	
(29) Gains on disposal of capital assets	\$0		\$0	\$0	\$0			\$0	\$0
(30) Amortization of capital allocations	\$271,717		\$52,020	\$219,697	\$0				\$0
<b>(31) TOTAL REVENUES</b>	<b>\$5,482,935</b>	<b>\$168,997</b>	<b>\$3,386,235</b>	<b>\$954,160</b>	<b>\$638,623</b>			<b>\$334,920</b>	<b>\$0</b>
<b>EXPENSES</b>									
(32) Certificated salaries	\$2,827,231	\$261,454	\$2,480,777				\$85,000	\$85,000	\$0
(33) Certificated benefits	\$341,700	\$35,195	\$297,936				\$8,569	\$8,569	\$0
(34) Uncertificated salaries and wages	\$808,596	\$58,433	\$606,676	\$29,413	\$23,173	\$21,305	\$69,596	\$90,901	\$0
(35) Uncertificated benefits	\$196,855	\$19,429	\$157,098	\$4,413	\$3,978	\$0	\$11,937	\$11,937	\$0
<b>(36) SUB - TOTAL</b>	<b>\$4,174,382</b>	<b>\$374,511</b>	<b>\$3,542,487</b>	<b>\$33,826</b>	<b>\$27,151</b>	<b>\$21,305</b>	<b>\$175,102</b>	<b>\$196,407</b>	<b>\$0</b>
(37) Services, contracts & supplies	\$1,711,531	\$24,836	\$379,370	\$544,854	\$624,494	\$14,398	\$123,579	\$137,977	\$0
(38) Cost recoveries & transfers (must balance to zero)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>(39) Net school generated funds</b>	<b>\$44,526</b>		<b>\$44,526</b>						
<b>Capital and debt services</b>									
Amortization of capital assets									
(40) Supported	\$271,717	\$0	\$52,020	\$219,697	\$0		\$0	\$0	\$0
(41) Unsupported	\$13,026	\$0	\$5,372	\$7,654	\$0	\$0	\$0	\$0	\$0
(42) Total Amortization	\$284,743	\$0	\$57,392	\$227,351	\$0	\$0	\$0	\$0	\$0
Interest on capital debt									
(43) Supported	\$8,435	\$0	\$0	\$8,435	\$0		\$0	\$0	\$0
(44) Unsupported	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(45) Other interest charges	\$644	\$0	\$0	\$0	\$0		\$644	\$644	\$0
(46) Losses on disposal of capital assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>(47) TOTAL EXPENSES</b>	<b>\$6,224,261</b>	<b>\$399,347</b>	<b>\$4,023,775</b>	<b>\$814,466</b>	<b>\$651,645</b>	<b>\$35,703</b>	<b>\$299,325</b>	<b>\$335,028</b>	<b>\$0</b>
(48) Surplus(deficit) Before Funding Allocated for Capital Purposes	(\$741,326)	(\$230,350)	(\$637,540)	\$139,694	(\$13,022)			(\$108)	\$0
<b>Applicable student numbers/FTE equivalent</b>	<b>471.5</b>	<b>45</b>	<b>449.0</b>	<b>469.5</b>	<b>373</b>			<b>471.5</b>	
<b>AVERAGE PROGRAM COSTS per student</b>	<b>\$13,201</b>	<b>\$8,874</b>	<b>\$8,962</b>	<b>\$1,735</b>	<b>\$1,747</b>			<b>\$711</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	\$2,114,761	\$298,242	\$67,774	\$0	\$0	\$0	\$0	\$2,480,777
Certificated benefits	\$258,889	\$33,068	\$5,979	\$0	\$0	\$0	\$0	\$297,936
Uncertificated salaries and wages	\$103,050	\$164,400	\$45,122	\$94,092	\$121,408	\$78,604	\$0	\$606,676
Uncertificated benefits	\$20,859	\$51,227	\$5,291	\$24,989	\$33,492	\$21,240	\$0	\$157,098
<b>SUB - TOTAL REMUNERATION</b>	<b>\$2,497,559</b>	<b>\$546,937</b>	<b>\$124,166</b>	<b>\$119,081</b>	<b>\$154,900</b>	<b>\$99,844</b>	<b>\$0</b>	<b>\$3,542,487</b>
Services, contracts & supplies	\$244,676	\$77,306	\$31,403	\$0	\$25,707	\$278	\$0	\$379,370
Cost recoveries & transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net school generated funds	\$44,526							\$44,526
Amortization of capital assets								
Supported	\$52,020	\$0	\$0					\$52,020
Unsupported	\$5,372	\$0	\$0					\$5,372
<b>Total Amortization</b>	<b>\$57,392</b>	<b>\$0</b>	<b>\$0</b>					<b>\$57,392</b>
Interest on capital debt								
Supported	\$0	\$0						\$0
Unsupported	\$0	\$0						\$0
Other interest charges	\$0	\$0						\$0
Losses on disposal of capital assets	\$0	\$0						\$0
<b>TOTAL EXPENSES</b>	<b>\$2,844,153</b>	<b>\$624,243</b>	<b>\$155,569</b>	<b>\$119,081</b>	<b>\$180,607</b>	<b>\$100,122</b>	<b>\$0</b>	<b>\$4,023,775</b>
FTE Certificated				0.0	0.0			
FTE Uncertificated				5.0	6.0			

**SCHEDULE B2 to the AFS  
INSTRUCTION Grades 1 to 12 Program 2002-2003 Details**

	AB LEARNING INSTRUCTION BLOCK REVENUE	ALBERTA LEARNING OTHER REVENUE	NON-ALBERTA LEARNING REVENUE	INSTRUCTION BLOCK REALLOCATION	TOTAL REVENUE	TOTAL EXPENSES	NET
<b>Basic Instruction</b>	\$1,972,553	\$220,676	\$151,217	\$0	\$2,344,446	\$2,710,164	(\$365,718)
School Admin & Instruction Support Expenses						\$624,243	(\$624,243)
System Instruction Support Expenses						\$155,569	(\$155,569)
<b>Total Basic Instruction</b>	<b>\$1,972,553</b>	<b>\$220,676</b>	<b>\$151,217</b>	<b>\$0</b>	<b>\$2,344,446</b>	<b>\$3,489,976</b>	<b>(\$1,145,530)</b>
<b>Sub-Programs &amp; Initiatives</b>							
Severely Disabled	\$108,236		\$0		\$108,236	\$180,607	(\$72,371)
English as a Second Language	\$51,262				\$51,262	\$78,706	(\$27,444)
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	\$643,287				\$643,287		\$643,287
Growth & Density	\$12,416				\$12,416		\$12,416
Teacher Assistants Program	\$10,537				\$10,537	\$10,537	\$0
Early Literacy Initiative (K-2)	\$20,843				\$20,843	\$37,487	(\$16,644)
Learning Resources Credit & Resources for the Classroom	\$4,182	\$11,813	\$21,891		\$37,886	\$60,928	(\$23,042)
Technology Integration	\$19,264		\$0		\$19,264	\$54,335	(\$35,071)
French Language Program & Francisation (all jurisdictions)	\$136,376		\$0		\$136,376	\$109,490	\$26,886
Home Education	\$1,682		\$0		\$1,682	\$1,710	(\$28)
<b>Total Sub-Programs &amp; Initiatives</b>	<b>\$1,008,085</b>		<b>\$21,891</b>		<b>\$1,041,789</b>	<b>\$533,800</b>	<b>\$507,989</b>
<b>INSTRUCTION, GRADES 1-12 (plus Early Lit. ECS)</b>	<b>\$2,980,638</b>	<b>\$232,489</b>	<b>\$173,108</b>	<b>\$0</b>	<b>\$3,386,235</b>	<b>\$4,023,775</b>	<b>(\$637,540)</b>



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

	Early Childhood Services	Instruction (Grades 1 to 12)	Operations and Maintenance	Transportation	Board and System Administration	External Services
<b>Alberta Learning block allocations - Schedule A (Lines 1 &amp; 2)</b>	\$161,235	\$2,980,638		\$635,708	\$330,000	
<b>Reallocations permitted by the "Funding for School Authorities" manual</b>						
From Instruction block to External Services		\$0				\$0
From ECS component of Instruction block to Transportation (part of the 2% maximum) (Note)	\$0			\$0		
From all or part of maximum 2% of Instruction block to Transportation		\$0		\$0		
<b>Calculation: 2% of</b> <b>\$3,141,873</b> = <b>\$62,837</b> <b>\$0</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	\$0		\$0	\$0	\$0

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

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

<b>STEP 1</b>	
Determine the total eligible revenue which is used as the BASE TOTAL to calculate the maximum eligible expense limits for Board and System Administration	
<b>Total Revenues (Schedule A):</b>	
Instruction Block - Grades ECS -12 (excluding technology integration)	\$3,122,609
Support Block - Transportation	\$635,708
<b>SUBTOTAL</b>	<b>\$3,758,317</b>
<b>Other Revenues</b>	
Alberta Infrastructure (Operations & Maintenance and Lease support)	\$590,957
Teacher Salary Enhancement	\$143,000
Other Alberta Learning revenues (Describe) one-time	\$33,134
Other - Government of Alberta (Excluding Alberta Finance)	\$7,000
Federal government/First Nations	\$18,277
Other Alberta school authorities	\$0
Out of province local authorities	\$0
Alberta municipalities	\$11,081
Other sales and services	\$0
Interest on investments	\$19,961
Rentals of facilities	\$0
Gains on disposal of capital assets	\$0
Amortization of capital allocations	\$271,717
<b>School generated funds (Schedule E)</b>	<b>\$188,266</b>
<b>BASE TOTAL FOR CALCULATING MAXIMUM EXPENSE LIMITS</b>	<b>\$5,041,710</b>
<b>STEP 2</b>	
Calculation of maximum expense limit PERCENTAGE for Board and System Administration expenses	
If "Total Net Enrolled Students" are 6,000 and ov = 4%	<b>6.00%</b>
If "Total Net Enrolled Students" are 2,000 and le = 6%	
The Maximum Expense Limit for Board and System Administration is based on an arithmetical proration for the TOTAL FTE count for grades 1 -12, net of Home Education AND Adult students, between 2,000 to 6,000 at .0005 per FTE. EXAMPLE: 4,500 FTE count grades 1-12 = 6,000 - 4,500 = 1,500 X .0005 = .75% plus 4% = maximum expense limit of 4.75%. Note: Calculation unnecessary if Total FTE is 6,000 or more, and 2,000 & less.	
<b>STEP 3</b>	
Calculate maximum expense limit AMOUNTS for Board and System Administration expenses	
Maximum Expense Limit percentage (Step 2) x Base Total (Step 1)	\$302,503
<b>Considerations for Charter Schools and Francophone Boards:</b>	
If Charter School, enter 50,000	0
If Francophone Board, enter 330,000	334,920
(If none of these considerations apply, leave the above cells blank)	
<b>MAXIMUM EXPENSE LIMIT</b>	<b>\$334,920</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	\$335,028
PLUS: transfers to Restricted - Operating (Board/System Administration)	\$0
LESS: transfers from Restricted - Operating (Board/System Administration)	-\$181
<b>TOTAL BOARD GOVERNANCE &amp; SYSTEM ADMINISTRATION EXPENSES</b>	<b>\$334,847</b>
Maximum Expense Limit for Board & System Administration (Step 3)	\$334,920
<b>ACTUAL EXPENSES - OVER(UNDER) MAXIMUM EXPENSE LIMIT</b>	<b>-\$73</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)	\$47,209
<b>Source of School Generated Funds:</b>	
Total School Generated Funds for the year (Note 2)	\$188,266
Less: SGF - related cost recoveries (Note 3)	\$141,613
- capitalized at the District level (Note 4)	\$0
<b>Net Total</b>	<b>\$46,653</b>
Plus: Donations Received (Note 5)	\$0
<b>Equals: Net Additions to SGF</b>	<b>\$46,653</b>
<b>Net SGF Available for discretionary spending</b>	<b>\$93,862</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)	\$44,526
<b>Unexpended SGF - Closing Balance August 31, 2003</b>	<b>\$49,336</b>
<p><b>Note 1</b> Input "(Restated)" beside Balance at August 31, 2002 where not taken from the finalized 2001-2002 Audited Financial Statements.</p> <p><b>Note 2</b> Excludes fees collected pursuant to Section 60(2)(j) of the School Act (e.g. instruction materials and technology fees determined by board policy or resolution). This is the amount used to calculate the administrative cap. See Schedule E.</p> <p><b>Note 3</b> These are the expenses (a) incurred in generating SGF (e.g. fundraising expenses, printing of tickets, payment to DJ at school dance; cost of goods sold for school cafeteria/servery; staffing and supplies for a dinner; raffle prizes; supplies for a car wash; book fair purchases; meals for lunch program), or (b) collected and disbursed for the benefit of individual students (e.g. cost of field trips for student activities not leading to CEU's). Monies collected for CEU-related activities are not SGF. They are recorded as instruction resource fees.</p> <p><b>Note 4</b> All capital items purchased with SGF should be purchased through the District office. As with related cost recoveries, they are not included in the net SGF amounts and should be subtracted out of gross SGF.</p> <p><b>Note 5</b> Donations are restricted to cash; gifts in kind are treated as board assets, not SGF. Amounts are net of related expenses.</p> <p><b>Note 6</b> Only SGF expended for discretionary purposes are recorded as revenue and expense; unexpended funds are carried forward on the balance sheet to the succeeding year. Any capital items purchased with SGF should be treated in a similar manner as a SGF-related cost recovery and subtracted out of gross SGF.</p>	

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

EXPENSES	Custodial	Maintenance	Utilities and Telecommunications	Expensed Mod/BQRP & Portable Relocations	Facility Planning & Operations Administration	SUB-TOTAL Operations & Maintenance	Supported Capital & Debt Services	TOTAL Operations and Maintenance
Uncertificated salaries and wages	\$0	\$6,240	\$0	\$0	\$23,173	\$29,413		\$29,413
Uncertificated benefits	\$0	\$435	\$0	\$0	\$3,978	\$4,413		\$4,413
<b>Sub-total Remuneration</b>	\$0	\$6,675	\$0	\$0	\$27,151	\$33,826		\$33,826
Contracted Services	\$139,364	\$0	\$0	\$0	\$14,313	\$153,677		\$153,677
Supplies	\$0	\$109,453	\$0	\$84,283	\$12,039	\$205,775		\$205,775
Electricity			\$59,647			\$59,647		\$59,647
Natural Gas/Heating Fuel			\$81,449			\$81,449		\$81,449
Sewer and Water			\$8,547			\$8,547		\$8,547
Telecommunications			\$2,597			\$2,597		\$2,597
Insurance					\$33,162	\$33,162		\$33,162
<b>Amortization of capital assets</b>								
Supported							\$219,697	\$219,697
Unsupported						\$7,654		\$7,654
<b>Total Amortization</b>						\$7,654	\$219,697	\$227,351
<b>Interest on capital debt</b>								
Supported							\$8,435	\$8,435
Unsupported						\$0		\$0
<b>Other interest charges</b>						\$0		\$0
<b>Losses on disposal of capital assets</b>						\$0		\$0
<b>Cost recoveries &amp; transfers</b>						\$0		\$0
<b>TOTAL EXPENSES</b>	\$139,364	\$116,128	\$152,240	\$84,283	\$86,665	\$586,334	\$228,132	\$814,466
<b>SQUARE METRES</b>								
School Buildings								12,020.2
Non School Buildings								0.0

**Notes:**

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

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

	FTE's	Remuneration	Benefits	Allowances	Performance Bonuses	ERIP's / Other	Total	Expenses
<b>Chairperson:</b>								
Name Léo Piquette	1.0	\$9,170	\$0	\$0	\$0	\$0	\$9,170	\$7,646
Name	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Other Board Members:</b>								
Name Guy Palin	1.0	\$2,460	\$0	\$0	\$0	\$0	\$2,460	\$1,533
Name Ernest Piquette	1.0	\$3,000	\$0	\$0	\$0	\$0	\$3,000	\$1,043
Name Murielle St-Arnault	1.0	\$3,185	\$0	\$0	\$0	\$0	\$3,185	\$1,405
Name Réginald Roy	1.0	\$3,490	\$0	\$0	\$0	\$0	\$3,490	\$2,771
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
<b>Subtotal</b>	<b>5.0</b>	<b>\$21,305</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$21,305</b>	<b>\$14,398</b>
Superintendent Jules Rocque	1.0	\$85,000	\$8,569	\$0	\$0	\$0	\$93,569	\$12,864
Superintendent	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secretary/Treasurer Claude Lampron	1.0	\$48,077	\$8,183	\$0	\$0	\$0	\$56,260	\$14,095
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	46.3	\$2,742,231	\$333,131	\$0	\$0	\$0	\$3,075,362	
Uncertificated Salaries & Wages	34.0	\$739,214	\$188,672	\$0	\$0	\$0	\$927,886	
<b>TOTALS</b>		<b>\$3,635,827</b>	<b>\$538,555</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,174,382</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.