

**AUDITED  
FINANCIAL STATEMENTS  
and Supporting Schedules  
FOR THE YEAR ENDED AUGUST 31, 2004**  
[School Act, Sections 147(2)(a), 148, 151(1) and 276]

**Greater Southern Separate Catholic Francophone Education Region No.4**

Legal Name of School Jurisdiction

**200, 4800 Richard Road S.W., Calgary, Alberta, T3E 6L1**

Mailing Address

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Telephone and Fax Numbers

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

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

**Adrian Gnyra**

Name

**"ORIGINAL SIGNED"**

Signature

**SUPERINTENDENT**

**Cécile Bonnar**

Name

**"ORIGINAL SIGNED"**

Signature

**SECRETARY TREASURER OR TREASURER**

**Liette Desrochers**

Name

**"ORIGINAL SIGNED"**

Signature

**24-Nov-04**

Board-approved Release Date

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## AUDITORS' REPORT

**To the Board of Trustees of:  
The Greater Southern Separate Catholic Francophone Education Region No. 4**

We have audited the statement of financial position of **The Greater Southern Separate Catholic Francophone Education Region No. 4** as at August 31, 2004 and the statements of revenues and expenses, cash flows, changes in net assets and capital allocations for the year then ended. These financial statements are the responsibility of the school jurisdiction's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, these financial statements present fairly, in all material respects, the financial position of the school jurisdiction as at August 31, 2004 and the results of its operations, changes in cash flows, net assets and capital allocations for the year then ended in accordance with Canadian generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information included in Schedules A through G is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such supplementary information have been subjected to the auditing procedures applied in the audit of the basic financial statements and in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

*'Original Signed'*  
Certified General Accountants

October 28, 2004  
Edmonton, Alberta

**STATEMENT OF FINANCIAL POSITION**

as at August 31

(in dollars)

		2004	2003
<b>ASSETS</b>			
Current assets			
Cash and temporary investments		\$919,459	\$1,049,464
Accounts receivable (net after allowances)		\$183,602	\$204,620
Prepaid expenses		\$38,685	\$31,069
Other current assets		\$0	\$0
<b>Total current assets</b>		\$1,141,746	\$1,285,153
School generated assets		\$12,632	\$19,161
Trust assets		\$0	\$0
Long term accounts receivable		\$0	\$0
Long term investments		\$0	\$0
Capital assets			
Land		\$0	\$0
Buildings	\$5,741,411		
Less: accumulated amortization	(\$366,995)	\$5,374,416	\$5,557,914
Equipment	\$636,540		
Less: accumulated amortization	(\$169,237)	\$467,303	\$155,744
Vehicles	\$0		
Less: accumulated amortization	\$0	\$0	\$0
<b>Total capital assets</b>		\$5,841,719	\$5,713,658
<b>TOTAL ASSETS</b>		\$6,996,097	\$7,017,972
<b>LIABILITIES</b>			
Current liabilities			
Bank indebtedness		\$0	\$0
Accounts payable and accrued liabilities		\$264,489	\$176,946
Deferred revenue		\$159,739	\$213,007
Deferred capital allocations		\$0	\$0
Current portion of all long term debt		\$0	\$0
<b>Total current liabilities</b>		\$424,228	\$389,953
School generated liabilities		\$12,632	\$19,161
Trust liabilities		\$0	\$0
Employee future benefits liability		\$0	\$0
Long term debt			
Supported: Debentures and other supported debt		\$0	\$0
Less: Current portion of supported debt		\$0	\$0
Unsupported: Debentures and Capital Loans		\$0	\$0
Capital Leases		\$0	\$0
Mortgages		\$0	\$0
Less: Current portion of unsupported debt		\$0	\$0
Unamortized capital allocations		\$5,467,925	\$5,663,393
<b>Total long term liabilities</b>		\$5,480,557	\$5,682,554
<b>TOTAL LIABILITIES</b>		\$5,904,785	\$6,072,507
<b>NET ASSETS</b>			
Unrestricted net assets		\$255,000	\$223,687
Operating Reserves		\$342,991	\$266,513
Accumulated Operating Surplus (Deficit)		\$597,991	\$490,200
Investment in capital assets		\$373,794	\$50,265
Capital Reserves		\$119,527	\$405,000
Total Capital Funds		\$493,321	\$455,265
<b>Total net assets</b>		\$1,091,312	\$945,465
<b>TOTAL LIABILITIES AND NET ASSETS</b>		\$6,996,097	\$7,017,972

**Note:** Input "(Restated)" in 2003 column heading where comparatives are not taken from the finalized 2002-2003 Audited Financial Statements.

**STATEMENT OF REVENUES AND EXPENSES**  
for the Year Ended August 31

(in dollars)

	Actual 2004	Budget 2004	Actual 2003
<b>REVENUES</b>			
Alberta Learning	\$5,079,653	\$4,886,430	\$4,563,568
Alberta Infrastructure	\$502,283	\$497,933	\$349,229
Alberta Finance	\$0	\$0	\$0
Other Government of Alberta	\$2,000	\$0	\$0
Federal Government and/or First Nations	\$3,778	\$0	\$2,834
Other Alberta school authorities	\$4,578	\$0	\$539
Out of province authorities	\$0	\$0	\$0
Alberta Municipalities	\$0	\$0	\$0
Instruction resource fees	\$4,131	\$0	\$2,865
Transportation fees	\$5,700	\$0	\$6,512
Other sales and services	\$172	\$0	\$2,556
Investment income	\$12,845	\$11,900	\$19,160
Gifts and donations	\$0	\$0	\$0
Rentals of facilities	\$665	\$0	\$0
Net school generated funds	\$26,109	\$4,500	\$0
Gains on disposal of capital assets	\$0	\$0	\$0
Amortization of capital allocations	\$213,314	\$208,713	\$215,784
<b>Total Revenues</b>	<b>\$5,855,228</b>	<b>\$5,609,476</b>	<b>\$5,163,047</b>
<b>EXPENSES</b>			
Certificated salaries	\$2,672,790	\$2,648,556	\$2,268,720
Certificated benefits	\$306,297	\$310,426	\$286,091
Uncertificated salaries and wages	\$433,513	\$437,386	\$405,966
Uncertificated benefits	\$86,348	\$83,796	\$75,721
Services, contracts and supplies	\$1,896,067	\$1,901,584	\$1,546,186
Net school generated funds	\$26,109	\$4,500	\$0
<b>Capital and debt services</b>			
Amortization of capital assets			
Supported	\$213,314	\$208,713	\$215,784
Unsupported	\$74,943	\$80,185	\$4,279
Total Amortization of capital assets	\$288,257	\$288,898	\$220,063
Interest on capital debt			
Supported	\$0	\$0	\$0
Unsupported	\$0	\$0	\$0
Total Interest on capital debt	\$0	\$0	\$0
Other interest charges	\$0	\$0	\$0
Losses on disposal of capital assets	\$0	\$0	\$0
<b>Total Expenses</b>	<b>\$5,709,382</b>	<b>\$5,675,146</b>	<b>\$4,802,747</b>
<b>SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES BEFORE UNRESTRICTED REVENUES USED FOR CAPITAL PURPOSES AND EXTRAORDINARY ITEM</b>			
	\$145,847	(\$65,670)	\$360,300
Unrestricted revenues used for capital purposes	\$0	\$0	\$0
Extraordinary Item	\$0	\$0	\$0
<b>SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES</b>	<b>\$145,847</b>	<b>(\$65,670)</b>	<b>\$360,300</b>

**Note:** Input "(Restated)" in Budget 2004 and/or Actuals 2003 column headings where comparatives are not taken from the respective finalized 2003-2004 Budget Report and/or finalized 2002-2003 Audited Financial Statements.

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

(in dollars)

	2004	2003
<b>CASH FLOWS FROM:</b>		
<b>A. OPERATIONS</b>		
Surplus (deficit) of revenues over expenses for the year	\$145,847	\$360,300
Add (Deduct) items not requiring cash:		
Amortization of capital allocations revenue	(\$213,314)	(\$215,784)
Total amortization expense	\$288,257	\$220,063
Gains on disposal of capital assets	\$0	
Losses on sale of capital assets	\$0	\$0
Changes in accrued accounts:		
Accounts receivable	\$21,018	(\$186,759)
Prepays and other current assets	(\$7,616)	(\$6,069)
Long term accounts receivable	\$0	(\$63,392)
Long term investments	\$0	(\$6,358)
Payables and accrued liabilities	\$87,543	\$0
Deferred revenue	(\$53,268)	\$0
Employee future benefits	\$0	\$0
Other (describe)	\$0	\$0
<b>Total sources (uses) of cash from Operations</b>	<b>\$268,467</b>	<b>\$102,001</b>
<b>B. INVESTING ACTIVITIES</b>		
Purchases of capital assets		
Land	\$0	\$0
Buildings	\$0	\$0
Equipment	(\$416,318)	(\$56,221)
Vehicles	\$0	\$0
Net proceeds from disposal of capital assets	\$0	\$0
Other (describe)	\$0	\$0
<b>Total sources (uses) of cash from Investing activities</b>	<b>(\$416,318)</b>	<b>(\$56,221)</b>
<b>C. FINANCING ACTIVITIES</b>		
Capital allocations received	\$17,846	\$6,901
Issue of long term debt	\$0	\$0
Repayment of long term debt	\$0	\$0
Add back: supported portion	\$0	\$0
Other (describe)	\$0	\$0
<b>Total sources (uses) from Financing activities</b>	<b>\$17,846</b>	<b>\$6,901</b>
<b>Net sources (uses) of cash equivalents* during year</b>	<b>(\$130,005)</b>	<b>\$52,681</b>
<b>Cash Equivalents at the beginning of the year</b>	<b>\$1,049,464</b>	<b>\$996,783</b>
<b>Cash Equivalents at the end of the year</b>	<b>\$919,459</b>	<b>\$1,049,464</b>

**Notes:** Cash equivalents consist of cash and temporary investments net of bank indebtedness.  
Input "(Restated)" in 2003 column heading where not taken from the finalized 2002-2003 Audited Financial Statements.

**STATEMENT OF CHANGES IN NET ASSETS**  
**for the Year Ended August 31, 2004**  
(in dollars)

School Jurisdiction Code:            97

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	TOTAL NET ASSETS <small>(Columns 2+3+4)</small>	INVESTMENT IN CAPITAL ASSETS	UNRESTRICTED NET ASSETS	TOTAL RESTRICTED NET ASSETS <small>(Columns 5 to 14)</small>	RESTRICTED NET ASSETS									
					School Based		Infrastructure		Board & System Admin.		Transportation		External Services	
					Unsupported Operating Reserves	Unsupported Capital Reserves	Unsupported O & M Operating 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, 2003</b>	\$945,465	\$50,265	\$223,687	\$671,513	\$264,215	\$405,000	\$0	\$0	\$2,298	\$0	\$0	\$0	\$0	\$0
<u>Prior period adjustments (describe)</u>														
	\$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, 2003</b>	\$945,465	\$50,265	\$223,687	\$671,513	\$264,215	\$405,000	\$0	\$0	\$2,298	\$0	\$0	\$0	\$0	\$0
Surplus(def) of revenue over expenses	\$145,847		\$145,847											
Board funded capital transactions		\$398,472	(\$12,999)	(\$385,473)	\$0	(\$385,473)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations of non-amortizable assets	\$0	\$0												
Amortization of capital assets		(\$288,257)	\$288,257											
Amortization of capital allocations		\$213,314	(\$213,314)											
Disposal of unsupported capital assets	\$0	\$0	\$0	\$0		\$0		\$0		\$0		\$0		\$0
Disposal of supported capital assets-unsupported portion	\$0	\$0	\$0			\$0		\$0		\$0		\$0		\$0
Debt principal payments (unsupported)		\$0	\$0											
Net transfers to operating reserves			(\$76,478)	\$76,478			\$0		\$50,340		\$26,138			\$0
Net transfers from operating reserves			\$0	\$0	\$0		\$0		\$0					\$0
Net transfers to capital reserves			(\$100,000)	\$100,000		\$100,000		\$0		\$0		\$0		\$0
Net transfers from capital reserves			\$0	\$0		\$0		\$0		\$0		\$0		\$0
<b>Balance at August 31, 2004</b>	\$1,091,312	\$373,794	\$255,000	\$462,518	\$264,215	\$119,527	\$0	\$0	\$52,638	\$0	\$26,138	\$0	\$0	\$0

**STATEMENT OF CAPITAL ALLOCATIONS  
(SUPPORTED CAPITAL FINANCING ONLY)**

**for the Year Ended August 31, 2004**

(in dollars)

	<b>Deferred Capital Allocations</b>	<b>Unamortized Capital Allocations</b>
<b>Balance at August 31, 2003</b>	\$0	\$5,663,393
<b>Add:</b>		
<b>Capital allocations from:</b> AB Infrastructure - New/Modernization Projects	\$17,846	
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>		
<b>Donated capital assets (depreciable, at Fair Market Value)</b>		\$0
<b>Transferred in capital assets (depreciable)</b>		\$0
<b>Current Year Debenture Principal Repayment</b>		\$0
<b>Expended capital allocations - current year</b>	(\$17,846)	\$17,846
<b>Less:</b>		
<b>Unamortized Capital Allocation affected by a disposal through transfer out</b>		\$0
<b>Capital allocations amortized to revenue</b>		\$213,314
<b>Balance at August 31, 2004</b>	\$0	\$5,467,925

**Note:** Input "(Restated)" beside Balance at August 31, 2003 where not taken from the finalized 2002-2003 Audited Financial Statements.



THE GREATER SOUTHERN SEPARATE CATHOLIC FRANCOPHONE EDUCATION  
REGION NO. 4

Notes to the Financial Statements  
August 31, 2004

**1. AUTHORITY AND PURPOSE**

On July 7, 2000 by order of the Minister of Learning of Alberta, the Greater Southern Separate Catholic Francophone Education Region No. 4 was established. The school jurisdiction receives block allocations for instruction and support for the delivery of a catholic francophone educational program under the authority of the School Act, Revised Statutes of Alberta 2000, Chapter S-3. The jurisdiction is exempt from tax under the Canada Income Tax Act.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

These financial statements are prepared in accordance with Canadian generally accepted accounting principles and accounting policies consistent with those prescribed by Alberta Learning for Alberta School jurisdictions. The precise determination of many assets and liabilities is dependent on future events. As a result, the preparation of financial statements for a period involves the use of estimates and approximations, which have been made using careful judgment. Actual results could differ from those estimates and approximations. The financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality and within the framework of the accounting policies summarized below:

Revenue Recognition:

Revenue is recognized as follows:

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

Unrestricted contributions are recognized as revenue when received and receivable.

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

Capital Assets:

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

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

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

School Generated Funds:

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

THE GREATER SOUTHERN SEPARATE CATHOLIC FRANCOPHONE EDUCATION  
REGION NO. 4

Notes to the Financial Statements  
August 31, 2004

Financial Instruments:

The jurisdiction's financial instruments consist of cash, accounts receivable and accounts payable. It is management's opinion that the jurisdiction is not exposed to significant interest, currency or credit risk arising from these financial instruments. Unless otherwise noted, the fair values of these financial instruments approximate their carrying values. The jurisdiction has invested surplus funds in accordance with Section 60 of the School Act and Section 5 of the Trustees Act.

Vacation Pay:

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

Prepaid expenses:

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

Contributed Services:

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

Operating and Capital Reserves:

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

Pensions:

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

The current service and service costs of the Alberta Teacher Retirement Fund are met by contributions by active members and the Government of Alberta. Under the terms of the Teachers Pension Plan Act, the School Division does not make pension contributions for certificated staff.

The school board participates in the multi-employer pension plan, Local Authorities Pension Plan. The expense for this pension plan is equivalent to the annual contributions of \$19,137 for the year ended August 31, 2004 (\$14,533 in 2003). At December 31, 2003, the Local Authorities Pension Plan reported an actuarial deficiency of \$1,410,987,000 (2002 deficiency of \$444,980,000).

Employee future benefits

The school jurisdiction accrues its obligations under employee future benefit plans and expenses the related costs. There is no financial impact on the school jurisdiction at this time.

THE GREATER SOUTHERN SEPARATE CATHOLIC FRANCOPHONE EDUCATION  
REGION NO. 4

Notes to the Financial Statements  
August 31, 2004

**3. CAPITAL ASSETS**

	Cost	Accumulated Depreciations	Net Book Value 2004	Net Book Value 2003
	\$	\$	\$	\$
Building	5,188,757	297,403	4,891,354	5,040,056
Site development	552,654	69,592	483,062	517,858
Furniture & equipment	<u>636,540</u>	<u>169,237</u>	<u>467,303</u>	<u>155,744</u>
	<u>6,377,951</u>	<u>536,232</u>	<u>5,841,719</u>	<u>5,713,658</u>

**4. DEFERRED REVENUE**

	2004	2003
	\$	\$
Alberta Infrastructure – O & M	55,295	45,836
One Time PO & M funding (Alb. Infrastructure)	0	26,875
One Time grant (Alb. Learning)	0	15,088
Technology Integration Funding	0	33,863
Infrastructure maintenance program (formerly BQRP)	<u>104,444</u>	<u>91,345</u>
	<u>159,739</u>	<u>213,007</u>

**5. UNAMORTIZED CAPITAL ALLOCATIONS**

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

THE GREATER SOUTHERN SEPARATE CATHOLIC FRANCOPHONE EDUCATION  
REGION NO. 4

Notes to the Financial Statements  
August 31, 2004

**6. INTERNALLY RESTRICTED NET ASSETS**

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

	Balance Aug 31/03 \$	Appropriated \$	Used \$	Balance Aug 31/04 \$
Operating Reserves:				
Board and system admin.	2,298	50,340	0	52,638
School based	264,215	0	0	264,215
Transportation	<u>0</u>	<u>26,138</u>	<u>0</u>	<u>26,138</u>
	<u>266,513</u>	<u>76,478</u>	<u>0</u>	<u>342,991</u>
Capital Reserves:				
Equipment	<u>405,000</u>	<u>100,000</u>	<u>385,473</u>	<u>119,527</u>
Total	<u>671,513</u>	<u>176,478</u>	<u>385,473</u>	<u>462,518</u>

**7. COMMITMENTS**

Leases and service contracts:

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

	\$
2005	41,970
2006	1,990
2007	1,990
2008	0
2009	<u>0</u>
	<u>45,950</u>

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

**8. ECONOMIC DEPENDENCE ON RELATED THIRD PARTY**

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

THE GREATER SOUTHERN SEPARATE CATHOLIC FRANCOPHONE EDUCATION  
REGION NO. 4

Notes to the Financial Statements  
August 31, 2004

**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.

**SCHEDULE A to the AFS  
ALLOCATION OF REVENUES AND EXPENSES TO PROGRAMS - 2003-2004**

School Jurisdiction Code: \_\_\_\_\_ 97

REVENUES	TOTAL	Early Childhood Services	Total Instruction (Grades 1 to 12)	Operations and Maintenance of Schools & Maintenance Shops	Transportation	Board & System Administration			External Services
						Board Governance	System Administration	Total Board & System Admin.	
<b>Alberta Learning allocations</b>									
(1) Instruction block	\$3,600,674	\$255,424	\$3,345,250						
(2) Support block	\$1,257,599				\$857,599			\$400,000	
(3) Instruction & support block reallocations	\$0	\$0	\$0		\$0			\$0	\$0
(4) Alberta Initiative for School Improvement (AISI)	\$68,880	\$0	\$68,880						
(5) Student Health Initiative (SHI)	\$12,500	\$0	\$12,500						\$0
(6) Supernet Access	\$0		\$0					\$0	
(7) Teacher Salary Enhancement (TSE)	\$140,000	\$12,600	\$127,400					\$0	\$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	\$0	\$0	\$0	\$0	\$0			\$0	\$0
<b>(11) Total Alberta Learning Revenue</b>	<b>\$5,079,653</b>	<b>\$268,024</b>	<b>\$3,554,030</b>	<b>\$0</b>	<b>\$857,599</b>			<b>\$400,000</b>	<b>\$0</b>
<b>Alberta Infrastructure</b>									
(12) Expensed IMP (BQRP) support & portable relocations	\$8,024			\$8,024					
(13) Operations & Maintenance support	\$494,259			\$494,259					
(14) Operations & Maintenance support (One-Time)	\$0			\$0					
<b>(15) Total Alberta Infrastructure Revenue</b>	<b>\$502,283</b>			<b>\$502,283</b>					
(16) Alberta Finance	\$0			\$0					\$0
(17) Other - Government of Alberta	\$2,000	\$0	\$0	\$0	\$0			\$2,000	\$0
(18) Federal Government and/or First Nations	\$3,778	\$0	\$3,778	\$0	\$0			\$0	\$0
(19) Other Alberta school authorities	\$4,578	\$0	\$4,578	\$0	\$0			\$0	\$0
(20) Out of province authorities	\$0	\$0	\$0	\$0	\$0			\$0	\$0
(21) Alberta municipalities	\$0	\$0	\$0	\$0	\$0			\$0	\$0
(22) Instruction resource fees	\$4,131	\$0	\$4,131						
(23) Transportation fees	\$5,700				\$5,700				
(24) Other sales and services	\$172	\$0	\$172	\$0	\$0			\$0	\$0
(25) Investment income	\$12,845	\$0	\$0	\$0	\$12,845			\$0	\$0
(26) Gifts and donations	\$0	\$0	\$0	\$0	\$0			\$0	\$0
(27) Rentals of facilities	\$665		\$0	\$665	\$0			\$0	\$0
(28) Net school generated funds	\$26,109	\$0	\$26,109	\$0	\$0			\$0	\$0
(29) Gains on disposal of capital assets	\$0		\$0	\$0	\$0			\$0	\$0
(30) Amortization of capital allocations	\$213,314		\$29,816	\$183,498	\$0			\$0	\$0
<b>(31) TOTAL REVENUES</b>	<b>\$5,855,228</b>	<b>\$268,024</b>	<b>\$3,622,614</b>	<b>\$686,446</b>	<b>\$876,144</b>			<b>\$402,000</b>	<b>\$0</b>
<b>EXPENSES</b>									
(32) Certificated salaries	\$2,672,790	\$234,328	\$2,345,067				\$93,395	\$93,395	\$0
(33) Certificated benefits	\$306,297	\$30,190	\$264,960				\$11,147	\$11,147	\$0
(34) Uncertificated salaries and wages	\$433,513	\$13,104	\$277,181	\$22,057	\$21,703	\$20,820	\$78,648	\$99,468	\$0
(35) Uncertificated benefits	\$86,348	\$3,236	\$67,231	\$2,685	\$2,198		\$10,998	\$10,998	\$0
<b>(36) SUB - TOTAL</b>	<b>\$3,498,949</b>	<b>\$280,858</b>	<b>\$2,954,440</b>	<b>\$24,742</b>	<b>\$23,901</b>	<b>\$20,820</b>	<b>\$194,188</b>	<b>\$215,008</b>	<b>\$0</b>
(37) Services, contracts & supplies	\$1,896,067	\$16,215	\$387,495	\$478,206	\$882,126	\$2,802	\$129,223	\$132,025	\$0
(38) Cost recoveries & transfers (must balance to zero)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(39) Net school generated funds	\$26,109	\$0	\$26,109	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital and debt services</b>									
Amortization of capital assets									
(40) Supported	\$213,314	\$0	\$29,816	\$183,498	\$0		\$0	\$0	\$0
(41) Unsupported	\$74,943	\$0	\$72,316	\$0	\$0	\$0	\$2,627	\$2,627	\$0
(42) Total Amortization	\$288,257	\$0	\$102,132	\$183,498	\$0	\$0	\$2,627	\$2,627	\$0
Interest on capital debt									
(43) Supported	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0
(44) Unsupported	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(45) Other interest charges	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0
(46) Losses on disposal of capital assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>(47) TOTAL EXPENSES</b>	<b>\$5,709,382</b>	<b>\$297,073</b>	<b>\$3,470,176</b>	<b>\$686,446</b>	<b>\$906,027</b>	<b>\$23,622</b>	<b>\$326,038</b>	<b>\$349,660</b>	<b>\$0</b>
(48) Surplus(deficit) before unrestricted revenues used for capital purposes	\$145,847	(\$29,049)	\$152,438	\$0	(\$29,883)			\$52,340	\$0

**SCHEDULE B to the AFS  
INSTRUCTION Grades 1 to 12 Program 2003-2004 Expenses**

EXPENSES	INSTRUCTION (Grades 1 to 12)							
	All Student Instruction	School Admin. & Instruction Support	System Instruction Support	Mildly & Moderately Disabled and Gifted & Talented	Severely Disabled	Alberta Initiative for School Improvement	Student Health Initiative	Total Instruction (Grades 1 to 12)
Certificated salaries	\$1,866,968	\$284,679	\$31,956	\$62,129	\$21,666	\$77,669	\$0	\$2,345,067
Certificated benefits	\$212,378	\$29,873	\$3,754	\$7,235	\$2,788	\$8,932	\$0	\$264,960
Uncertificated salaries and wages	\$112,979	\$102,599	\$33,695	\$18,132		\$0	\$9,776	\$277,181
Uncertificated benefits	\$27,647	\$25,596	\$5,909	\$5,188		\$0	\$2,891	\$67,231
<b>SUB - TOTAL REMUNERATION</b>	<b>\$2,219,972</b>	<b>\$442,747</b>	<b>\$75,314</b>	<b>\$92,684</b>	<b>\$24,454</b>	<b>\$86,601</b>	<b>\$12,667</b>	<b>\$2,954,440</b>
Services, contracts & supplies	\$335,655	\$40,217	\$0	\$11,253	\$0	\$370	\$0	\$387,495
Cost recoveries & transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net school generated funds	\$26,109							\$26,109
Amortization of capital assets								
Supported	\$29,816	\$0	\$0					\$29,816
Unsupported	\$72,316	\$0	\$0					\$72,316
<b>Total Amortization</b>	<b>\$102,132</b>	<b>\$0</b>	<b>\$0</b>					<b>\$102,132</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>\$2,683,868</b>	<b>\$482,964</b>	<b>\$75,314</b>	<b>\$103,937</b>	<b>\$24,454</b>	<b>\$86,971</b>	<b>\$12,667</b>	<b>\$3,470,176</b>
FTE Certificated				1.2	0.4			
FTE Uncertificated				1.0	0.3			

**SCHEDULE C to the AFS  
INSTRUCTION Grades 1 to 12 Program 2003-2004 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>	\$2,471,964	\$188,351	\$64,453	\$0	\$2,724,768	\$2,629,759	\$95,009
School Admin & Instruction Support Expenses						\$482,964	(\$482,964)
System Instruction Support Expenses						\$75,314	(\$75,314)
<b>Total Basic Instruction</b>	<b>\$2,471,964</b>	<b>\$188,351</b>	<b>\$64,453</b>	<b>\$0</b>	<b>\$2,724,768</b>	<b>\$3,188,037</b>	<b>(\$463,269)</b>
<b>Sub-Programs &amp; Initiatives</b>							
Severely Disabled	\$64,234	\$4,015	\$0		\$68,249	\$24,454	\$43,795
English as a Second Language	\$73,600				\$73,600	\$36,482	\$37,118
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	\$431,641				\$431,641		\$431,641
Growth & Density	\$13,525				\$13,525		\$13,525
Teacher Assistants Program	\$14,995				\$14,995	\$14,995	\$0
Early Literacy Initiative (K-2)	\$26,777				\$26,777	\$0	\$26,777
Learning Resources Credit & Resources for the Classroom	\$22,808	\$16,414	\$4,131		\$43,353	\$111,622	(\$68,269)
Technology Integration	\$57,799		\$0		\$57,799	\$94,586	(\$36,787)
French Language Program & Francisation (all jurisdictions)	\$167,907		\$0		\$167,907	\$0	\$167,907
Home Education	\$0		\$0		\$0	\$0	\$0
<b>Total Sub-Programs &amp; Initiatives</b>	<b>\$873,286</b>		<b>\$4,131</b>		<b>\$897,846</b>	<b>\$282,139</b>	<b>\$615,707</b>
<b>INSTRUCTION, GRADES 1-12</b>	<b>\$3,345,250</b>	<b>\$208,780</b>	<b>\$68,584</b>	<b>\$0</b>	<b>\$3,622,614</b>	<b>\$3,470,176</b>	<b>\$152,438</b>

**SCHEDULE D to the AFS  
CALCULATION OF MAXIMUM ELIGIBLE EXPENSE LIMITS FOR  
BOARD (GOVERNANCE) AND SYSTEM ADMINISTRATION 2003-2004**

<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)		\$3,542,875
Support Block - Transportation		\$857,599
<b>SUBTOTAL</b>		<b>\$4,400,474</b>
<b>Other Revenues</b>		
Alberta Infrastructure (Operations & Maintenance and Lease support)		\$494,259
Teacher Salary Enhancement		\$140,000
Other Alberta Learning revenues (Describe)		\$0
Other - Government of Alberta (Excluding Alberta Finance)		\$2,000
Federal government/First Nations		\$3,778
Other Alberta school authorities		\$4,578
Out of province local authorities		\$0
Alberta municipalities		\$0
Other sales and services		\$172
Interest on investments		\$12,845
Rentals of facilities		\$665
Gains on disposal of capital assets		\$0
Amortization of capital allocations		\$213,314
<b>School generated funds (Schedule E)</b>		<b>\$115,344</b>
<b>BASE TOTAL FOR CALCULATING MAXIMUM EXPENSE LIMIT</b>		<b>\$5,387,429</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 over = 4%		<b>6.00%</b>
If "Total Net Enrolled Students" are 2,000 and less = 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)		\$323,246
<b>Considerations for Charter Schools and Small Boards:</b>		
If Charter School, enter 51,000	0	\$0
If Francophone Board, enter 400,000	400,000	\$400,000
(If none of these considerations apply, leave the above cells blank)		
<b>MAXIMUM EXPENSE LIMIT</b>		<b>\$400,000</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		\$349,660
PLUS: transfers to Restricted - Operating (Board/System Administration)		\$50,340
LESS: transfers from Restricted - Operating (Board/System Administration)		\$0
<b>TOTAL BOARD GOVERNANCE &amp; SYSTEM ADMINISTRATION EXPENSES</b>		<b>\$400,000</b>
Maximum Expense Limit for Board & System Administration (Step 3)		\$400,000
<b>ACTUAL EXPENSES - OVER(UNDER) MAXIMUM EXPENSE LIMIT</b>		<b>\$0</b>



**SCHEDULE E to the AFS  
SOURCE & APPLICATION OF SCHOOL GENERATED FUNDS (SGF) - 2003-2004**

<b>Unexpended SGF - Opening Balance August 31, 2003</b> (Note 1)	\$19,161
<b>Source of School Generated Funds:</b>	
Total School Generated Funds for the year (Note 2)	\$115,344
Less: SGF - related cost recoveries (Note 3)	\$117,233
- capitalized at the District level (Note 4)	\$0
<b>Net Total</b>	<b>(\$1,889)</b>
Plus: Donations Received (Note 5)	\$21,469
<b>Equals: Net Additions to SGF</b>	<b>\$19,580</b>
<b>Net SGF Available for discretionary spending</b>	<b>\$38,741</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)	\$26,109
<b>Unexpended SGF - Closing Balance August 31, 2004</b>	<b>\$12,632</b>
<p><b>Note 1</b> Input "(Restated)" beside Balance at August 31, 2003 where not taken from the finalized 2002-2003 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). Includes any SURPLUS amount of current year cafeteria operating revenues over related cafeteria operating expenses. This total SGF for the year is the amount used to calculate the Schedule D administrative cap.</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; staffing and supplies for a dinner; raffle prizes; supplies for a car wash; book fair purchases; meals for lunch program), or (b) collected and 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. As only the current year's "surplus" amount of school cafeteria operating revenues over school cafeteria operating expenses is considered a source of total school generated funds for the year, cafeteria expenses/COGS are NOT included in SGF-related cost recoveries.</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 2003-2004 Expenses**

EXPENSES	Custodial	Maintenance	Utilities and Telecommunications	Expensed IMP & Portable Relocations	Facility Planning & Operations Administration	SUB-TOTAL Operations & Maintenance	Supported Capital & Debt Services	TOTAL Operations and Maintenance
Uncertificated salaries and wages	\$0	\$0	\$0	\$0	\$22,057	\$22,057		\$22,057
Uncertificated benefits	\$0	\$0	\$0	\$0	\$2,685	\$2,685		\$2,685
<b>Sub-total Remuneration</b>	\$0	\$0	\$0	\$0	\$24,742	\$24,742		\$24,742
Contracted Services	\$149,300	\$192,603	\$0	\$8,024	\$3,469	\$353,396		\$353,396
Supplies	\$716	\$41,304	\$0	\$0	\$0	\$42,020		\$42,020
Electricity			\$48,776			\$48,776		\$48,776
Natural Gas/Heating Fuel			\$26,234			\$26,234		\$26,234
Sewer and Water			\$4,357			\$4,357		\$4,357
Telecommunications			\$403			\$403		\$403
Insurance					\$3,020	\$3,020		\$3,020
Net school generated funds	\$0	\$0	\$0	\$0		\$0		\$0
Amortization of capital assets								
Supported							\$183,498	\$183,498
Unsupported						\$0		\$0
<b>Total Amortization</b>						\$0	\$183,498	\$183,498
Interest on capital debt								
Supported							\$0	\$0
Unsupported					\$0	\$0		\$0
Other interest charges						\$0		\$0
Losses on disposal of capital assets						\$0		\$0
Cost recoveries & transfers						\$0		\$0
<b>TOTAL EXPENSES</b>	\$150,016	\$233,907	\$79,770	\$8,024	\$31,231	\$502,948	\$183,498	\$686,446
<b>SQUARE METRES</b>								
School Buildings								7,401.3
Non School Buildings								0.0
<b>STAFF FTE'S</b> (Completion Optional for 2003/2004)								
Board Employed	0.0	0.0						
Contracted Services	0.0	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 IMP & Portable Relocations:** All expenses associated with non-capital activities related to Infrastructure Maintenance Program (IMP) 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, IMP (BQRP), 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 - 2003-2004  
(SECTION 148.1 OF THE SCHOOL ACT)**

	FTE's	Remuneration	Benefits	Allowances	Performance Bonuses	ERIP's / Other	Total	Expenses
<b>Chairperson:</b>								
Name Marc Renaud	1.0	\$7,162	\$0	\$0			\$7,162	\$1,409
Name	0.0	\$0	\$0	\$0			\$0	
<b>Other Board Members:</b>								
Name Danielle Poirier-Heine	1.0	\$6,983	\$0	\$0			\$6,983	\$422
Name Evelyne Drouin	1.0	\$6,675	\$0	\$0			\$6,675	\$971
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
<b>Subtotal</b>	<b>3.0</b>	<b>\$20,820</b>	<b>\$0</b>	<b>\$0</b>			<b>\$20,820</b>	<b>\$2,802</b>
Superintendent Cécile Bonnar	1.0	\$119,193	\$14,919	\$0	\$6,000	\$0	\$140,112	\$19,646
Superintendent	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secretary/Treasurer	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secretary/Treasurer	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Board Secretary	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Board Secretary	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Board Treasurer Liette Desrochers	0.9	\$73,523	\$8,950	\$0	\$0	\$0	\$82,473	\$604
Board Treasurer	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Certificated Salaries	44.3	\$2,547,597	\$291,378	\$0	\$0	\$0	\$2,838,975	
Uncertificated Salaries & Wages	12.0	\$339,170	\$77,398	\$0	\$0	\$0	\$416,568	
<b>TOTALS</b>		<b>\$3,100,303</b>	<b>\$392,645</b>	<b>\$0</b>	<b>\$6,000</b>	<b>\$0</b>	<b>\$3,498,948</b>	

**Note:** Employed or contracted out. Please refer to completion information on page 15.

Please explain below (on rows 49-51) where FTE is not equal to 1, on positions contracted out or shared, and for any reporting under ERIP's/Other (i.e retiring allowance, vacation payout, partial year payment for 2nd individual).

**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.