

**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 Public Francophone Education Region No. 4

Legal Name of School Jurisdiction

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SCHOOL JURISDICTION MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The financial statements and supporting schedules _____ Greater Southern Public Francophone Education Region No. 4
(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

Anne-Marie Boucher

Name

"ORIGINAL SIGNED"

Signature

SUPERINTENDENT

Dr. Richard Slevinsky

Name

"ORIGINAL SIGNED"

Signature

SECRETARY TREASURER OR TREASURER

Yvan Beaubien

Name

"ORIGINAL SIGNED"

Signature

9-Nov-04

Board-approved Release Date

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AUDITORS' REPORT

TO THE BOARD OF TRUSTEES

Greater Southern Public Francophone Education Region No. 4

We have audited the statement of financial position of the Greater Southern Public Francophone Education Region No. 4 as at August 31, 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 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, 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 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 04, 2004

“original signed”
CHARTERED ACCOUNTANTS

STATEMENT OF FINANCIAL POSITION
as at August 31

(in dollars)

	2004	2003
ASSETS		
Current assets		
Cash and temporary investments	\$761,511	\$383,933
Accounts receivable (net after allowances)	\$884,763	\$1,690,721
Prepaid expenses	\$12,691	\$11,732
Other current assets	\$0	\$0
Total current assets	\$1,658,965	\$2,086,386
School generated assets	\$30,306	\$8,695
Trust assets	\$0	\$0
Long term accounts receivable	\$0	\$0
Long term investments	\$0	\$0
Capital assets		
Land	\$148,786	\$113,560
Buildings	\$6,573,054	
Less: accumulated amortization	(\$148,961)	\$5,863,472
Equipment	\$330,022	
Less: accumulated amortization	(\$15,119)	\$64,322
Vehicles	\$0	
Less: accumulated amortization	\$0	\$0
Total capital assets	\$6,887,782	\$6,041,354
TOTAL ASSETS	\$8,577,053	\$8,136,435
LIABILITIES		
Current liabilities		
Bank indebtedness	\$0	\$0
Accounts payable and accrued liabilities	\$330,285	\$773,021
Deferred revenue	\$1,036,291	\$733,115
Deferred capital allocations	\$87,008	\$50,054
Current portion of all long term debt	\$0	\$0
Total current liabilities	\$1,453,584	\$1,556,190
School generated liabilities	\$30,306	\$8,695
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	\$6,611,514	\$5,919,715
Total long term liabilities	\$6,641,820	\$5,928,410
TOTAL LIABILITIES	\$8,095,404	\$7,484,600
NET ASSETS		
Unrestricted net assets	\$0	\$261,739
Operating Reserves	\$205,381	\$268,456
Accumulated Operating Surplus (Deficit)	\$205,381	\$530,195
Investment in capital assets	\$276,268	\$121,640
Capital Reserves	\$0	\$0
Total Capital Funds	\$276,268	\$121,640
Total net assets	\$481,649	\$651,835
TOTAL LIABILITIES AND NET ASSETS	\$8,577,053	\$8,136,435

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
REVENUES			
Alberta Learning	\$4,197,977	\$4,161,929	\$3,993,053
Alberta Infrastructure	\$786,196	\$482,579	\$613,035
Alberta Finance	\$0	\$0	\$0
Other Government of Alberta	\$900	\$0	\$900
Federal Government and/or First Nations	\$8,702	\$8,000	\$9,590
Other Alberta school authorities	\$0	\$0	\$0
Out of province authorities	\$0	\$0	\$0
Alberta Municipalities	\$0	\$0	\$0
Instruction resource fees	\$28,292	\$37,888	\$30,811
Transportation fees	\$0	\$0	\$0
Other sales and services	\$6,450	\$13,310	\$2,860
Investment income	\$21,937	\$15,000	\$30,829
Gifts and donations	\$0	\$0	\$200
Rentals of facilities	\$13,508	\$0	\$13,512
Net school generated funds	\$16,587	\$22,500	\$39,505
Gains on disposal of capital assets	\$0	\$0	\$0
Amortization of capital allocations	\$155,592	\$0	\$409
Total Revenues	\$5,236,141	\$4,741,206	\$4,734,704
EXPENSES			
Certificated salaries	\$2,357,586	\$2,385,854	\$2,038,241
Certificated benefits	\$266,140	\$282,189	\$232,396
Uncertificated salaries and wages	\$574,069	\$722,727	\$519,774
Uncertificated benefits	\$73,156	\$108,185	\$97,962
Services, contracts and supplies	\$2,037,711	\$1,524,931	\$1,630,101
Net school generated funds	\$16,587	\$22,500	\$39,505
Capital and debt services			
Amortization of capital assets			
Supported	\$155,592	\$0	\$409
Unsupported	\$2,693	\$0	\$2,693
Total Amortization of capital assets	\$158,285	\$0	\$3,102
Interest on capital debt			
Supported	\$0	\$0	\$0
Unsupported	\$0	\$0	\$0
Total Interest on capital debt	\$0	\$0	\$0
Other interest charges	\$574	\$750	\$1,347
Losses on disposal of capital assets	\$0	\$0	\$0
Total Expenses	\$5,484,108	\$5,047,136	\$4,562,428
SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES BEFORE UNRESTRICTED REVENUES USED FOR CAPITAL PURPOSES AND EXTRAORDINARY ITEM			
	(\$247,967)	(\$305,930)	\$172,276
Unrestricted revenues used for capital purposes	\$42,555	\$0	\$0
Extraordinary Item	\$0	\$0	\$0
SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	(\$205,412)	(\$305,930)	\$172,276

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
CASH FLOWS FROM:		
A. OPERATIONS		
Surplus (deficit) of revenues over expenses for the year	(\$205,412)	\$172,276
Add (Deduct) items not requiring cash:		
Amortization of capital allocations revenue	(\$155,592)	(\$409)
Total amortization expense	\$158,285	\$3,102
Gains on disposal of capital assets	\$0	\$0
Losses on sale of capital assets	\$0	\$0
Changes in accrued accounts:		
Accounts receivable	\$805,958	(\$1,123,319)
Prepays and other current assets	(\$959)	\$197
Long term accounts receivable	\$0	\$0
Long term investments	\$0	\$0
Payables and accrued liabilities	(\$442,736)	(\$6,929)
Deferred revenue	\$303,176	\$352,086
Employee future benefits	\$0	\$0
Other (describe)	\$0	\$0
Total sources (uses) of cash from Operations	\$462,720	(\$602,996)
B. INVESTING ACTIVITIES		
Purchases of capital assets		
Land	\$0	\$0
Buildings	(\$139,528)	(\$921,793)
Equipment	(\$259,906)	(\$54,607)
Vehicles	\$0	\$0
Net proceeds from disposal of capital assets	\$0	\$0
Other (describe)	\$0	\$0
Total sources (uses) of cash from Investing activities	(\$399,434)	(\$976,400)
C. FINANCING ACTIVITIES		
Capital allocations received	\$314,292	\$209,872
Issue of long term debt	\$0	\$0
Repayment of long term debt	\$0	\$0
Add back: supported portion	\$0	\$0
Other (describe)	\$0	\$0
Total sources (uses) from Financing activities	\$314,292	\$209,872
Net sources (uses) of cash equivalents* during year	\$377,578	(\$1,369,524)
Cash Equivalents at the beginning of the year	\$383,933	\$1,753,457
Cash Equivalents at the end of the year	\$761,511	\$383,933

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: _____ 98

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	TOTAL NET ASSETS (Columns 2+3+4)	INVESTMENT IN CAPITAL ASSETS	UNRESTRICTED NET ASSETS	TOTAL RESTRICTED NET ASSETS (Columns 5 to 14)	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
Balance at August 31, 2003	\$651,835	\$121,640	\$261,739	\$268,456	\$86,954	\$0	\$175,218	\$0	\$6,284	\$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
Adjusted Balance, Aug. 31, 2003	\$651,835	\$121,640	\$261,739	\$268,456	\$86,954	\$0	\$175,218	\$0	\$6,284	\$0	\$0	\$0	\$0	\$0
Surplus(def) of revenue over expenses	(\$205,412)		(\$205,412)											
Board funded capital transactions		\$122,095	(\$122,095)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations of non-amortizable assets	\$35,226	\$35,226												
Amortization of capital assets		(\$158,285)	\$158,285											
Amortization of capital allocations		\$155,592	(\$155,592)											
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			(\$50,380)	\$50,380	\$26,688		\$0		\$23,692		\$0			\$0
Net transfers from operating reserves			\$113,455	(\$113,455)	(\$33,915)		(\$79,540)		\$0		\$0			\$0
Net transfers to capital reserves			\$0	\$0		\$0		\$0		\$0		\$0		\$0
Net transfers from capital reserves			\$0	\$0		\$0		\$0		\$0		\$0		\$0
Balance at August 31, 2004	\$481,649	\$276,268	\$0	\$205,381	\$79,727	\$0	\$95,678	\$0	\$29,976	\$0	\$0	\$0	\$0	\$0

**STATEMENT OF CAPITAL ALLOCATIONS
(SUPPORTED CAPITAL FINANCING ONLY)
for the Year Ended August 31, 2004
(in dollars)**

	Deferred Capital Allocations	Unamortized Capital Allocations
Balance at August 31, 2003	\$50,054	\$5,919,715
Add:		
Capital allocations from: AB Infrastructure - New/Modernization Projects	\$314,292	
Other Government of Alberta	\$0	
Federal Government and/or First Nations	\$0	
Other sources	\$0	
Interest earned on provincial government capital allocations	\$0	
Other capital grants and donations	\$0	
Proceeds on disposal of supported capital assets	\$0	
Insurance proceeds	\$0	
Donated capital assets (depreciable, at Fair Market Value)		\$0
Transferred in capital assets (depreciable)		\$570,053
Current Year Debenture Principal Repayment		\$0
Expended capital allocations - current year	(\$277,338)	\$277,338
Less:		
Unamortized Capital Allocation affected by a disposal through transfer out		\$0
Capital allocations amortized to revenue		\$155,592
Balance at August 31, 2004	\$87,008	\$6,611,514

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

GREATER SOUTHERN PUBLIC FRANCOPHONE EDUCATION REGION NO. 4
NOTES TO THE SUMMARY FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2004

1. Authority and Purpose

The School Jurisdiction delivers education programs under the authority of the School Act, Revised Statutes of Alberta 2000, Chapter S-3.

The jurisdiction receives block allocations for instruction and support under Regulation 77/2003. The regulation allows for the setting of conditions and use of grant monies. The School Jurisdiction is limited on administration expenses and is permitted to reallocate funding within the Alberta Learning instruction and support block areas.

The jurisdiction is exempt from tax under the Income Tax Act.

2. Summary of Significant Accounting Policies

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

a) Revenue recognition

Revenue is recognized as follows:

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

Fees for services related to courses and programs are recognized as revenue when such courses and programs are delivered.

Capital allocations from the province or other agencies are recorded as deferred capital contributions until spent. Once spent, they are transferred to unamortized capital allocations which are amortized to revenue on the same basis as the capital asset acquired by the contributions.

Unrestricted contributions are recognized as revenue when received and receivable. Contributions in-kind are recorded at fair market value when reasonably determinable.

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

GREATER SOUTHERN PUBLIC FRANCOPHONE EDUCATION REGION NO. 4
NOTES TO THE SUMMARY FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2004

2. Summary of Significant Accounting Policies (continued)

b) Capital Assets

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

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

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

c) School Generated Funds

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

d) Vacation Pay

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

e) Prepaid expenses

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

f) Contributed Services

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

g) Financial Instruments

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

GREATER SOUTHERN PUBLIC FRANCOPHONE EDUCATION REGION NO. 4
 NOTES TO THE SUMMARY FINANCIAL STATEMENTS
 FOR THE YEAR ENDED AUGUST 31, 2004

2. Summary of Significant Accounting Policies (continued)

h) Operating and Capital Reserves

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

i) Pensions

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

The current service and past service costs of Alberta Teacher Retirement Fund are met by contributions by active members and the Government of Alberta. Under the terms of the Teachers Pension Plan Act, the Greater Southern Public Francophone Education Region No. 4 does not make pension contributions for certified staff.

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 \$15,922 for the year ended August 31, 2004. At December 31, 2003, the Local Authorities Pension Plan reported an actuarial deficiency of \$1,410,987,000 (2002 deficiency of \$444,980,000).

3. Accounts Receivable

	<u>2004</u>	<u>2003</u>
Alberta Learning	\$ 62,488	\$ 175,000
Alberta Infrastructure	704,446	551,441
Other Province of Alberta	900	--
Other Alberta School Jurisdiction	--	6,644
Other	<u>116,929</u>	<u>957,636</u>
	<u>\$ 884,763</u>	<u>\$ 1,690,721</u>

4. Accounts Payable and Accrued Liabilities

	<u>2003</u>	<u>2002</u>
Alberta Learning	\$ --	\$ 2,515
Alberta Infrastructure	--	25,277
Other Alberta School Jurisdictions	126,734	1,220
Other	<u>203,551</u>	<u>744,009</u>
	<u>\$ 330,285</u>	<u>\$ 773,021</u>

5. Deferred Revenue

	<u>2004</u>	<u>2003</u>
Infrastructure Maintenance Program	\$ 67,867	\$ 48,999
One-time modernization funding 1999	--	42,555
One-time funding 2002-03	32,799	32,799
Technology Integration funding	52,525	35,497
School start-up funding	459,673	444,847
PARSA	--	9,895
One-time operation and maintenance support	--	118,523
Operation and maintenance general	<u>423,427</u>	<u>--</u>
	<u>\$ 1,036,291</u>	<u>\$ 733,115</u>

NOTES TO THE SUMMARY FINANCIAL STATEMENTS
FOR THE YEAR ENDED 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.

	August 31 <u>2003</u>	<u>Appropriated</u>	<u>Used</u>	August 31 <u>2004</u>
Operating Reserves				
Board and system admin.	\$ 6,284	\$ 23,692	\$ --	\$ 29,976
School	86,954	26,688	33,915	79,727
Operation and maintenance	<u>175,218</u>	<u>--</u>	<u>79,540</u>	<u>95,678</u>
	<u>\$ 268,456</u>	<u>\$ 50,380</u>	<u>\$ 113,455</u>	<u>\$ 205,381</u>

7. Deferred Capital Allocations

Deferred capital allocations represent externally-restricted supported capital funds provided for a specific capital purpose that have been received or are receivable by the jurisdictions, but the related expenditure has not yet been made at year-end. These unspent deferred capital allocations are not amortized until the expenditure has been made and it is at that time that the balance is transferred to the unamortized capital allocations account.

8. Unamortized Capital Allocations

Unamortized capital allocations represent externally-restricted supported capital funds that have been spent, but have yet to be amortized over the useful life of the applicable capital asset to which the restricted capital allocations apply. The unamortized capital allocations account balance is increased by transfers of previously deferred capital allocations now spent.

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

Leases

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

2005	\$ 57,039
2006	21,299
2007	15,360
2008	<u>2,560</u>
	<u>\$ 96,258</u>

GREATER SOUTHERN PUBLIC FRANCOPHONE EDUCATION REGION NO. 4
NOTES TO THE SUMMARY FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2004

11. Contingent assets

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

12. Land Transfer

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

13. Economic Dependence on Related Third Party

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

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

School Jurisdiction Code: _____ 98

REVENUES	TOTAL	Early Childhood Services	Total Instruction (Grades 1 to 12)	Operations and Maintenance of Schools & Maintenance Shops	Transportation	Board & System Administration			External Services
						Board Governance	System Administration	Total Board & System Admin.	
Alberta Learning allocations									
(1) Instruction block	\$2,879,512	\$208,613	\$2,670,899						
(2) Support block	\$1,050,187				\$650,187			\$400,000	
(3) Instruction & support block reallocations	\$0	\$0	\$0		\$0			\$0	\$0
(4) Alberta Initiative for School Improvement (AISi)	\$57,175	\$0	\$57,175						
(5) Student Health Initiative (SHI)	\$8,706	\$0	\$8,706						\$0
(6) Supernet Access	\$0		\$0					\$0	
(7) Teacher Salary Enhancement (TSE)	\$116,000	\$13,526	\$102,474					\$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	\$86,397	\$51,860	\$34,537	\$0	\$0			\$0	\$0
(11) Total Alberta Learning Revenue	\$4,197,977	\$273,999	\$2,873,791	\$0	\$650,187			\$400,000	\$0
Alberta Infrastructure									
(12) Expensed IMP (BQRP) support & portable relocations	\$93			\$93					
(13) Operations & Maintenance support	\$260,354			\$260,354					
(14) Operations & Maintenance support (One-Time)	\$525,749			\$525,749					
(15) Total Alberta Infrastructure Revenue	\$786,196			\$786,196					
Alberta Finance	\$0			\$0					\$0
(17) Other - Government of Alberta	\$900	\$0	\$900	\$0	\$0			\$0	\$0
(18) Federal Government and/or First Nations	\$8,702	\$0	\$8,702	\$0	\$0			\$0	\$0
(19) Other Alberta school authorities	\$0	\$0	\$0	\$0	\$0			\$0	\$0
(20) Out of province authorities	\$0	\$0	\$0	\$0	\$0			\$0	\$0
(21) Alberta municipalities	\$0	\$0	\$0	\$0	\$0			\$0	\$0
(22) Instruction resource fees	\$28,292	\$4,225	\$24,067						
(23) Transportation fees	\$0				\$0				
(24) Other sales and services	\$6,450	\$0	\$0	\$6,450	\$0			\$0	\$0
(25) Investment income	\$21,937	\$0	\$21,937	\$0	\$0			\$0	\$0
(26) Gifts and donations	\$0	\$0	\$0	\$0	\$0			\$0	\$0
(27) Rentals of facilities	\$13,508		\$0	\$13,508	\$0			\$0	\$0
(28) Net school generated funds	\$16,587	\$0	\$16,587	\$0	\$0			\$0	\$0
(29) Gains on disposal of capital assets	\$0		\$0	\$0	\$0			\$0	\$0
(30) Amortization of capital allocations	\$155,592		\$6,631	\$148,961	\$0			\$0	\$0
(31) TOTAL REVENUES	\$5,236,141	\$278,224	\$2,952,615	\$955,115	\$650,187			\$400,000	\$0
EXPENSES									
(32) Certificated salaries	\$2,357,586	\$261,261	\$2,030,992				\$65,333	\$65,333	\$0
(33) Certificated benefits	\$266,140	\$32,991	\$226,286				\$6,863	\$6,863	\$0
(34) Uncertificated salaries and wages	\$574,069	\$55,766	\$321,507	\$24,122	\$24,122	\$36,945	\$111,607	\$148,552	\$0
(35) Uncertificated benefits	\$73,156	\$11,874	\$25,418	\$5,079	\$5,079	\$1,817	\$23,889	\$25,706	\$0
(36) SUB - TOTAL	\$3,270,951	\$361,892	\$2,604,203	\$29,201	\$29,201	\$38,762	\$207,692	\$246,454	\$0
(37) Services, contracts & supplies	\$2,037,711	\$13,095	\$456,995	\$776,953	\$661,388	\$28,171	\$101,109	\$129,280	\$0
(38) Cost recoveries & transfers (must balance to zero)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(39) Net school generated funds	\$16,587	\$0	\$15,988	\$0	\$0	\$0	\$0	\$0	\$0
Capital and debt services									
Amortization of capital assets									
(40) Supported	\$155,592	\$0	\$6,631	\$148,961	\$0		\$0	\$0	\$0
(41) Unsupported	\$2,693	\$0	\$2,693	\$0	\$0	\$0	\$0	\$0	\$0
(42) Total Amortization	\$158,285	\$0	\$9,324	\$148,961	\$0	\$0	\$0	\$0	\$0
Interest on capital debt									
(43) Supported	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0
(44) Unsupported	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(45) Other interest charges	\$574	\$0	\$0	\$0	\$0		\$574	\$574	\$0
(46) Losses on disposal of capital assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(47) TOTAL EXPENSES	\$5,484,108	\$374,987	\$3,086,510	\$955,115	\$690,589	\$66,933	\$309,375	\$376,308	\$0
(48) Surplus(deficit) before unrestricted revenues used for capital purposes	(\$247,967)	(\$96,763)	(\$133,895)	\$0	(\$40,402)			\$23,692	\$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	\$1,548,490	\$304,518	\$86,528	\$0	\$47,646	\$43,810	\$0	\$2,030,992
Certificated benefits	\$176,856	\$28,706	\$8,716	\$0	\$6,337	\$5,671	\$0	\$226,286
Uncertificated salaries and wages	\$106,113	\$160,156	\$0	\$8,001	\$47,237	\$0	\$0	\$321,507
Uncertificated benefits	\$8,393	\$13,012	\$0	\$669	\$3,344	\$0	\$0	\$25,418
SUB - TOTAL REMUNERATION	\$1,839,852	\$506,392	\$95,244	\$8,670	\$104,564	\$49,481	\$0	\$2,604,203
Services, contracts & supplies	\$283,842	\$129,935	\$3,314	\$13,791	\$7,758	\$9,649	\$8,706	\$456,995
Cost recoveries & transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net school generated funds	\$15,988							\$15,988
Amortization of capital assets								
Supported	\$6,631	\$0	\$0					\$6,631
Unsupported	\$2,693	\$0	\$0					\$2,693
Total Amortization	\$9,324	\$0	\$0					\$9,324
Interest on capital debt								
Supported	\$0	\$0						\$0
Unsupported	\$0	\$0						\$0
Other interest charges	\$0	\$0						\$0
Losses on disposal of capital assets	\$0	\$0						\$0
TOTAL EXPENSES	\$2,149,006	\$636,327	\$98,558	\$22,461	\$112,322	\$59,130	\$8,706	\$3,086,510
FTE Certificated				0.0	0.7			
FTE Uncertificated				0.4	1.7			

**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
Basic Instruction	\$1,746,668	\$196,885	\$54,757	\$0	\$1,998,310	\$1,947,041	\$51,269
School Admin & Instruction Support Expenses						\$636,327	(\$636,327)
System Instruction Support Expenses						\$98,558	(\$98,558)
Total Basic Instruction	\$1,746,668	\$196,885	\$54,757	\$0	\$1,998,310	\$2,681,926	(\$683,616)
Sub-Programs & Initiatives							
Severely Disabled	\$77,616		\$0		\$77,616	\$112,322	(\$34,706)
English as a Second Language	\$44,160				\$44,160	\$44,160	\$0
Enhanced Opportunities	\$0				\$0	\$0	\$0
First Nations, Metis, and Inuit Education	\$0		\$0		\$0	\$0	\$0
Institutional Programs	\$0				\$0	\$0	\$0
Sparsity & Distance	\$603,732				\$603,732		\$603,732
Growth & Density	\$30,073				\$30,073		\$30,073
Teacher Assistants Program	\$12,574				\$12,574	\$12,351	\$223
Early Literacy Initiative (K-2)	\$26,656				\$26,656	\$26,656	\$0
Learning Resources Credit & Resources for the Classroom	\$3,506	\$6,007	\$24,067		\$33,580	\$83,181	(\$49,601)
Technology Integration	\$0		\$0		\$0	\$0	\$0
French Language Program & Francisation (all jurisdictions)	\$123,628		\$0		\$123,628	\$123,628	\$0
Home Education	\$2,286		\$0		\$2,286	\$2,286	\$0
Total Sub-Programs & Initiatives	\$924,231		\$24,067		\$954,305	\$404,584	\$549,721
INSTRUCTION, GRADES 1-12	\$2,670,899	\$202,892	\$78,824	\$0	\$2,952,615	\$3,086,510	(\$133,895)

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

STEP 1	
Determine the total eligible revenue which is used as the BASE TOTAL to calculate the maximum eligible expense limits for Board and System Administration	
Total Revenues (Schedule A):	
Instruction Block - Grades ECS -12 (excluding technology integration)	\$2,879,512
Support Block - Transportation	\$650,187
SUBTOTAL	\$3,529,699
Other Revenues	
Alberta Infrastructure (Operations & Maintenance and Lease support)	\$260,354
Teacher Salary Enhancement	\$116,000
Other Alberta Learning revenues (Describe) RCF, Expansion & Development and Special Projects	\$86,397
Other - Government of Alberta (Excluding Alberta Finance)	\$900
Federal government/First Nations	\$8,702
Other Alberta school authorities	\$0
Out of province local authorities	\$0
Alberta municipalities	\$0
Other sales and services	\$6,450
Interest on investments	\$21,937
Rentals of facilities	\$13,508
Gains on disposal of capital assets	\$0
Amortization of capital allocations	\$155,592
School generated funds (Schedule E)	\$97,878
BASE TOTAL FOR CALCULATING MAXIMUM EXPENSE LIMIT	\$4,297,417
STEP 2	
Calculation of maximum expense limit PERCENTAGE for Board and System Administration expenses	
If "Total Net Enrolled Students" are 6,000 and over = 4%	0.00%
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.	
STEP 3	
Calculate maximum expense limit AMOUNTS for Board and System Administration expenses	
Maximum Expense Limit percentage (Step 2) x Base Total (Step 1)	\$0
Considerations for Charter Schools and Small Boards:	
If Charter School, enter 51,000	\$0
If Francophone Board, enter 400,000	\$400,000
(If none of these considerations apply, leave the above cells blank)	
MAXIMUM EXPENSE LIMIT	\$400,000
STEP 4	
Compare maximum expense limit amounts calculated in Step 3 to actual expenses (from Schedule A)	
Actual Board Governance & System Administration expenses	\$376,308
PLUS: transfers to Restricted - Operating (Board/System Administration)	\$23,692
LESS: transfers from Restricted - Operating (Board/System Administration)	\$0
TOTAL BOARD GOVERNANCE & SYSTEM ADMINISTRATION EXPENSES	\$400,000
Maximum Expense Limit for Board & System Administration (Step 3)	\$400,000
ACTUAL EXPENSES - OVER(UNDER) MAXIMUM EXPENSE LIMIT	\$0

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

Unexpended SGF - Opening Balance August 31, 2003 (Note 1)		\$8,695
Source of School Generated Funds:		
Total School Generated Funds for the year (Note 2)	\$97,878	
Less: SGF - related cost recoveries (Note 3)	\$59,680	
- capitalized at the District level (Note 4)	\$0	
Net Total	\$38,198	
Plus: Donations Received (Note 5)	\$0	
Equals: Net Additions to SGF		\$38,198
Net SGF Available for discretionary spending		\$46,893
Net SGF revenue and Net SGF expense - per schedule A, lines 28 and 39		
Net expended SGF for discretionary purposes (Note 6)		\$16,587
Unexpended SGF - Closing Balance August 31, 2004		\$30,306
<p>Note 1 Input "(Restated)" beside Balance at August 31, 2003 where not taken from the finalized 2002-2003 Audited Financial Statements.</p> <p>Note 2 Excludes fees collected pursuant to Section 60(2)(j) of the School Act (e.g. instruction materials and technology fees determined by board policy or resolution). 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>Note 3 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>Note 4 All capital items purchased with SGF should be purchased through the District office. As with related cost recoveries, they are not included in the net SGF amounts and should be subtracted out of gross SGF.</p> <p>Note 5 Donations are restricted to cash; gifts in kind are treated as board assets, not SGF. Amounts are net of related expenses.</p> <p>Note 6 Only SGF expended for discretionary purposes are recorded as revenue and expense; unexpended funds are carried forward on the balance sheet to the succeeding year. Any capital items purchased with SGF should be treated in a similar manner as a SGF-related cost recovery and subtracted out of gross SGF.</p>		

**SCHEDULE F to the AFS
Operations and Maintenance Program 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	\$24,122	\$24,122		\$24,122
Uncertificated benefits	\$0	\$0	\$0	\$0	\$5,079	\$5,079		\$5,079
Sub-total Remuneration	\$0	\$0	\$0	\$0	\$29,201	\$29,201		\$29,201
Contracted Services	\$136,125	\$437,421	\$0	\$0	\$10,203	\$583,749		\$583,749
Supplies	\$14,990	\$26,746	\$0	\$0	\$0	\$41,736		\$41,736
Electricity			\$63,579			\$63,579		\$63,579
Natural Gas/Heating Fuel			\$54,831			\$54,831		\$54,831
Sewer and Water			\$11,368			\$11,368		\$11,368
Telecommunications			\$0			\$0		\$0
Insurance					\$21,690	\$21,690		\$21,690
Net school generated funds	\$0	\$0	\$0	\$0	\$0	\$0		\$0
Amortization of capital assets								
Supported							\$148,961	\$148,961
Unsupported						\$0		\$0
Total Amortization						\$0	\$148,961	\$148,961
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
TOTAL EXPENSES	\$151,115	\$464,167	\$129,778	\$0	\$61,094	\$806,154	\$148,961	\$955,115
SQUARE METRES								
School Buildings								12,538.7
Non School Buildings								0.0
STAFF FTE'S (Completion Optional for 2003/2004)								
Board Employed	0.0	0.0						
Contracted Services	4.0	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
Chairperson:								
Name	Nicole Buret	1.0	\$11,340	\$1,391	\$0		\$12,731	\$2,509
Name		0.0	\$0	\$0	\$0		\$0	\$0
Other Board Members:								
Name	Anne-Marie Boucher	1.0	\$9,745	\$141	\$0		\$9,886	\$2,106
Name	Mireille Dunn	1.0	\$4,725	\$111	\$0		\$4,836	\$2,214
Name	Bonnie Lamoureux-McLean	1.0	\$6,705	\$60	\$0		\$6,765	\$4,359
Name	Alain Ethier	1.0	\$4,430	\$113	\$0		\$4,543	\$320
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
Subtotal		5.0	\$36,945	\$1,816	\$0		\$38,761	\$11,508
Superintendent	Brian Callahan (acting Superintendent)	0.3	\$3,494	\$0	\$0	\$0	\$3,494	\$393
Superintendent	Dr. Richard Slevinsky	0.6	\$65,333	\$6,863	\$0	\$0	\$72,196	\$17,152
Secretary/Treasurer	Yvan Beaubien	1.0	\$83,640	\$18,496	\$0	\$0	\$102,136	\$7,950
Secretary/Treasurer		0.0	\$0	\$0	\$0	\$0	\$0	\$0
Board Secretary		0.0	\$0	\$0	\$0	\$0	\$0	\$0
Board Secretary		0.0	\$0	\$0	\$0	\$0	\$0	\$0
Board Treasurer		0.0	\$0	\$0	\$0	\$0	\$0	\$0
Board Treasurer		0.0	\$0	\$0	\$0	\$0	\$0	\$0
Certificated Salaries		37.1	\$2,292,253	\$259,277	\$0	\$0	\$2,551,530	
Uncertificated Salaries & Wages		15.4	\$453,484	\$52,844	\$0	\$0	\$506,328	
TOTALS			\$2,935,149	\$339,296	\$0	\$0	\$3,274,445	

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).
 Superintendent position was vacant for the month of September 2003; acting Superintendent remuneration and expenses contracted out for period of October 1st, 2003 to January 31 2004;

Superintendent position full time and effective February 1st 2004.

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

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