School Jurisdiction Code: 1325

#### **AUDITED** FINANCIAL STATEMENTS

#### and Supporting Schedules FOR THE YEAR ENDED AUGUST 31, 2004

[School Act, Sections 147(2)(a), 148, 151(1) and 276]

Wild	Poso	Schoo	I Division	No 66

Legal Name of School Jurisdiction

#### 4912 - 43 Street, Rocky Mountain House, Alberta

Mailing Address

Telephone: (403) 845-3376, Fax: (403) 845-4287

Telephone and Fax Numbers

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

The financial statements and supporting schedules Wild Rose School Division No. 66

(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

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.

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 CHAIRMA	AN
Maureen Fisher Name	"Original Signed By" Signature
SUPERINTENDEN	
J. Greg Thomas	"Original Signed By" Signature
SECRETARY TREASURER OF	R TREASURER
Cody G. McClintock	"Original Signed By" Signature
19-Jan-05	

c.c. ALBERTA LEARNING, School Reporting Branch,

8th Floor Commerce Place, 10155-102 Street, Edmonton AB T5J 4L5

EMAIL: Cindy.Jarry@gov.ab.ca PHONE: (780) 427-7782 FAX: (780) 422-6996

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### Gitzel Krejci Dand Peterson



CHARTERED ACCOUNTANTS

C.A. \*RODNEY B, DAND, B. COMM., C.A., C.EP. \*BARRY D. GITZEL, B. COMM., C.A. \*ERIC A. PETERSON, BA., C.A. \*PEGGY WEINZIERL, B, COMM., C.A.

P.O. Box 460 STETTLER, AB, T0C 2L0 PHONE: 403-742-4431 TOLL FREE: 1-877-742-4431 FAX: 403-742-1266 E-mail: gkdpca@gkdpca.com Web Site: www.gkdpca.com

#### AUDITORS' REPORT

To The Board of Trustees

\*ROBERT J. KREJCI, C.A.

Wild Rose School Division No. 66

We have audited the statement of financial position of the Wild Rose School Division No. 66 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 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.

Stettler, Alberta December 15, 2004 Gitzel Kraice Dand Peterson CHARTERED ACCOUNTANTS

#### STATEMENT OF FINANCIAL POSITION

#### as at August 31

(in dollars)

	(III dollars)		
		2004	2003
ASSETS			
Current assets			
Cash and temporary investments		\$9,225,150	\$15,874,475
Accounts receivable (net after allowances)		\$1,749,575	\$1,700,348
Prepaid expenses		\$327,884	\$247,506
Other current assets		\$112,579	\$122,694
Total current assets		\$11,415,188	\$17,945,023
School generated assets		\$811,273	\$842,328
Trust assets		\$151,289	\$173,141
			\$173,141
Long term accounts receivable		\$163,035 \$0	\$191,155
Long term investments		\$0	\$0
Capital assets		20.074.000	****
Land	470.007.070	\$2,271,069	\$2,277,833
Buildings	\$70,065,373		
Less: accumulated amortization	(\$23,317,222)	\$46,748,151	\$38,832,309
Equipment	\$9,466,368		
Less: accumulated amortization	(\$7,266,234)	\$2,200,135	\$2,558,725
Vehicles	\$4,490,392		
Less: accumulated amortization	(\$2,236,488)	\$2,253,904	\$2,254,501
Total capital assets		\$53,473,259	\$45,923,368
TOTAL ASSETS		\$66,014,045	\$65,075,015
LIABILITIES Current liabilities Bank indebtedness		\$0	\$0
Accounts payable and accrued liabilities		\$4,219,342	\$1,889,684
Deferred revenue		\$716,233	\$1,681,031
Deferred capital allocations		\$1,022,131	\$9,697,496
Current portion of all long term debt		\$692,905	\$786,285
Total current liabilities		\$6,650,611	\$14,054,496
School generated liabilities		\$811,273	\$842,328
Trust liabilities		\$151,289	\$173,141
Employee future benefits liability		\$0	\$0
Long term debt		• • •	
Supported: Debentures and other support	ted debt	\$6,215,107	\$7,001,392
Less: Current portion of support		(\$692,905)	(\$786,285)
Unsupported: Debentures and Capital Loans		\$0	\$0
Capital Leases		\$0	\$0
Mortgages		\$0	\$0
Less: Current portion of unsur	pnorted debt	\$0	\$0
Unamortized capital allocations		\$38,610,691	\$30,046,022
Total long term liabilities		\$45,095,456	\$37,276,598
TOTAL LIABILITIES		\$51,746,066	\$51,331,094
TOTAL EIABIETTEO		ψο 1,7 40,000	ψοτ,σοτ,σοπ
NET ASSETS			
Unrestricted net assets		\$3,153,164	\$2,053,971
Operating Reserves		\$1,204,593	\$1,686,153
Accumulated Operating Surplus (Deficit)		\$4,357,756	\$3,740,124
Investment in capital assets		\$8,647,464	\$8,875,958
Capital Reserves		\$1,262,759	\$1,127,839
Total Capital Funds		\$9,910,223	\$10,003,797
Total net assets		\$14,267,979	\$13,743,921
TOTAL LIABILITIES AN	D NET ASSETS	\$66,014,045	\$65,075,015
		7-2,011,010	+00,0.0,010

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

	nded August 31 lollars)		
	Actual 2004	Budget 2004	Actual 2003
<u>REVENUES</u>	·		
Alberta Learning	\$35,115,606	\$34,316,099	\$34,164,276
Alberta Infrastructure	\$4,892,780	\$4,054,451	\$4,259,176
Alberta Finance	\$655,718	\$706,482	\$733,438
Other Government of Alberta	\$51,860	\$0	\$57,229
Federal Government and/or First Nations	\$38,484	\$60,960	\$78,983
Other Alberta school authorities	\$21,253	\$0	\$7,622
Out of province authorities	\$0	\$0	\$0
Alberta Municipalities	(\$2,089)	\$0	\$0
Instruction resource fees	\$60,974	\$120,800	\$34,794
Transportation fees	\$0	\$0	\$0
Other sales and services	\$238,292	\$20,300	\$158,049
	· ·		
Investment income	\$206,859	\$230,600	\$256,474
Gifts and donations	\$99,840	\$8,000	\$232,462
Rentals of facilities	\$21,889	\$10,200	\$18,273
Net school generated funds	\$1,348,937	\$1,046,251	\$1,147,085
Gains on disposal of capital assets	\$0	\$0	\$42,232
Amortization of capital allocations	\$1,703,871	\$1,605,683	\$1,801,694
Total Revenues	\$44,454,271	\$42,179,826	\$42,991,787
<u>EXPENSES</u>	•		
Certificated salaries	\$19,536,576	\$19,314,878	\$19,280,625
Certificated benefits	\$2,012,137	\$2,099,497	\$2,028,031
Uncertificated salaries and wages	\$8,057,786	\$7,696,384	\$8,018,098
Uncertificated benefits	\$1,580,823	\$1,539,277	\$1,518,464
Services, contracts and supplies	\$7,937,765	\$7,203,642	\$7,979,354
Net school generated funds	\$1,348,939	\$1,046,251	\$1,147,085
Capital and debt services			
Amortization of capital assets		····	
Supported	\$1,703,871	\$1,605,683	\$1,801,694
Unsupported	\$1,140,611	\$1,228,431	\$1,013,788
Total Amortization of capital assets	\$2,844,482	\$2,834,114	\$2,815,482
Interest on capital debt			
Supported	\$655,718	\$706,482	\$733,438
Unsupported	\$0	\$0	\$0
Total Interest on capital debt	\$655,718	\$706,482	\$733,438
Other interest charges	\$893	\$1,500	\$1,831
Losses on disposal of capital assets	\$5,400	\$0	\$0
Total Expenses	\$43,980,518	\$42,442,025	\$43,522,408
SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES BEFORE UNRESTRICTED REVENUES USED FOR CAPITAL PURPOSES AND EXTRAORDINARY ITEM	\$473,753	(\$262,199)	(\$530,621)
Unrestricted revenues used for capital purposes	\$50,305	\$0	\$155,014
· · · ·			-
Extraordinary Item	\$0	\$0	\$0
SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	\$524,058	(\$262,199)	(\$375,607)

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	\$524,058	(\$375,607)
Add (Deduct) items not requiring cash:	•	· .
Amortization of capital allocations revenue	(\$1,703,871)	(\$1,801,694)
Total amortization expense	\$2,844,482	\$2,815,482
Gains on disposal of capital assets	\$0	(\$42,232)
Losses on sale of capital assets	\$5,400	\$0
Changes in accrued accounts:	•	
Accounts receivable	(\$49,227)	(\$270,871)
Prepaids and other current assets	(\$70,263)	(\$34,258)
Long term accounts receivable	\$28,120	\$0
Long term investments	\$0	\$0
Payables and accrued liabilities	\$2,329,658	(\$1,445,723)
Deferred revenue	(\$964,798)	(\$521,310)
Employee future benefits	\$0	\$0
Other (describe)	\$0	\$0
Total sources (uses) of cash from Operations	\$2,943,559	(\$1,676,213)
B. INVESTING ACTIVITIES  Purchases of capital assets		
Land	\$0	(\$392,900)
<u>Land</u> Buildings	\$0 (\$9,532,552)	
-	* * * * * * * * * * * * * * * * * * * *	
Buildings	(\$9,532,552)	(\$2,107,863) (\$520,820)
Buildings Equipment	(\$9,532,552) (\$498,055)	(\$2,107,863) (\$520,820)
Buildings Equipment Vehicles	(\$9,532,552) (\$498,055) (\$379,166)	(\$2,107,863) (\$520,820) (\$710,052)
Buildings Equipment Vehicles Net proceeds from disposal of capital assets	(\$9,532,552) (\$498,055) (\$379,166) \$10,000	(\$2,107,863) (\$520,820) (\$710,052) \$42,232
Buildings Equipment Vehicles Net proceeds from disposal of capital assets Other (describe)	(\$9,532,552) (\$498,055) (\$379,166) \$10,000	(\$2,107,863) (\$520,820) (\$710,052) \$42,232
Buildings Equipment Vehicles Net proceeds from disposal of capital assets Other (describe) Total sources (uses) of cash from Investing activities  C. FINANCING ACTIVITIES	(\$9,532,552) (\$498,055) (\$379,166) \$10,000	(\$2,107,863) (\$520,820) (\$710,052) \$42,232
Buildings Equipment Vehicles Net proceeds from disposal of capital assets Other (describe) Total sources (uses) of cash from Investing activities  C. FINANCING ACTIVITIES Capital allocations received	(\$9,532,552) (\$498,055) (\$379,166) \$10,000 \$0 (\$10,399,773)	(\$2,107,863) (\$520,820) (\$710,052) \$42,232 \$0 (\$3,689,403)
Buildings Equipment Vehicles Net proceeds from disposal of capital assets Other (describe) Total sources (uses) of cash from Investing activities  C. FINANCING ACTIVITIES	(\$9,532,552) (\$498,055) (\$379,166) \$10,000 \$0 (\$10,399,773)	(\$2,107,863) (\$520,820) (\$710,052) \$42,232 \$0 (\$3,689,403) \$612,999
Buildings Equipment Vehicles Net proceeds from disposal of capital assets Other (describe) Total sources (uses) of cash from Investing activities  C. FINANCING ACTIVITIES Capital allocations received Issue of long term debt Repayment of long term debt	(\$9,532,552) (\$498,055) (\$379,166) \$10,000 \$0 (\$10,399,773) \$806,889 \$0 (\$786,285)	(\$2,107,863) (\$520,820) (\$710,052) \$42,232 \$0 (\$3,689,403) \$612,999
Buildings Equipment Vehicles Net proceeds from disposal of capital assets Other (describe) Total sources (uses) of cash from Investing activities  C. FINANCING ACTIVITIES Capital allocations received Issue of long term debt	(\$9,532,552) (\$498,055) (\$379,166) \$10,000 \$0 (\$10,399,773) \$806,889 \$0	(\$2,107,863) (\$520,820) (\$710,052) \$42,232 \$0 (\$3,689,403) \$612,999 \$0 (\$1,089,423)
Buildings Equipment Vehicles Net proceeds from disposal of capital assets Other (describe) Total sources (uses) of cash from Investing activities  C. FINANCING ACTIVITIES Capital allocations received Issue of long term debt Repayment of long term debt Add back: supported portion	(\$9,532,552) (\$498,055) (\$379,166) \$10,000 \$0 (\$10,399,773) \$806,889 \$0 (\$786,285)	(\$2,107,863) (\$520,820) (\$710,052) \$42,232 \$0 (\$3,689,403) \$612,999 \$0 (\$1,089,423) \$1,089,423
Buildings Equipment Vehicles Net proceeds from disposal of capital assets Other (describe) Total sources (uses) of cash from Investing activities  C. FINANCING ACTIVITIES Capital allocations received Issue of long term debt Repayment of long term debt Add back: supported portion Other (describe) Total sources (uses) from Financing activities	(\$9,532,552) (\$498,055) (\$379,166) \$10,000 \$0 (\$10,399,773) \$806,889 \$0 (\$786,285) \$786,285	(\$2,107,863) (\$520,820) (\$710,052) \$42,232 \$0 (\$3,689,403)  \$612,999 \$0 (\$1,089,423) \$1,089,423 \$0 \$612,999
Buildings Equipment Vehicles Net proceeds from disposal of capital assets Other (describe) Total sources (uses) of cash from Investing activities  C. FINANCING ACTIVITIES Capital allocations received Issue of long term debt Repayment of long term debt Add back: supported portion Other (describe)	(\$9,532,552) (\$498,055) (\$379,166) \$10,000 \$0 (\$10,399,773) \$806,889 \$0 (\$786,285) \$786,285	(\$520,820) (\$710,052) \$42,232 \$0 (\$3,689,403) \$612,999 \$0 (\$1,089,423) \$1,089,423

Notes: Cash equivalents consist of cash and temporary investments net of bank indebtnessness.

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:

\$622,481

\$711,152

\$0

1325

							(III uoliais)							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
				TOTAL						RICTED NET ASS				
	TOTAL	INVESTMENT	UNRESTRICTED	RESTRICTED	Schoo	Based	Infrasti	ructure	Board & Sys	stem Admin.	Transp	ortation	External	Services
	NET ASSETS	IN CAPITAL	NET	NET ASSETS	Unsupported Operating	Unsupported Capital	Unsupported O & M Operating	Unsupported Capital	Unsupported Operating	Unsupported Capital	Unsupported Operating	Unsupported Capital	Unsupported Operating	Unsupported Capital
	(Columns 2+3+4)	ASSETS	ASSETS	(Columns 5 to 14)	Reserves	Reserves	Reserves	Reserves	Reserves	Reserves	Reserves	Reserves	Reserves	Reserves
Balance at August 31, 2003	\$13,743,921	\$8,875,958	\$2,053,971	\$2,813,992	\$426,168	\$355,802	\$246,922	\$211,984	\$274,576	\$0	\$738,487	\$560,053	\$0	\$0
Prior period adjustments (describe)														
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Adjusted Balance, Aug.31, 2003	\$13,743,921	\$8,875,958	\$2,053,971	\$2,813,992	\$426,168	\$355,802	\$246,922	\$211,984	\$274,576	\$0	\$738,487	\$560,053	\$0	\$0
Surplus(def) of revenue over expenses	\$524,058		\$524,058											
Board funded capital transactions		\$927,517	(\$548,350)	(\$379,167)	\$0	\$0	\$0	(\$25,595)	\$0	\$0	\$0	(\$353,572)	\$0	\$0
Donations of non-amortizable assets	\$0	\$0												
Amortization of capital assets		(\$2,844,482)	\$2,844,482											
Amortization of capital allocations		\$1,703,871	(\$1,703,871)	)										
Disposal of unsupported capital assets	\$0	(\$15,400)	\$5,400	\$10,000		\$10,000		\$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			\$27,335	(\$27,335)	\$0		\$0		\$0		(\$27,335)		\$0	
Net transfers from operating reserves			\$454,225	(\$454,225)	(\$250,484)		(\$115,648)		(\$88,093)		\$0		\$0	
Net transfers to capital reserves			(\$504,087)	\$504,087		\$62,087		\$26,000		\$0		\$416,000		\$0
Net transfers from capital reserves			\$0	\$0		\$0		\$0		\$0		\$0		\$0

Balance at August 31, 2004

\$14,267,979

\$8,647,464

\$3,153,164

\$2,467,352

\$175,684

\$427,889

\$131,274

\$212,389

\$186,483

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

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

	(in dollars)		
		Deferred Capital	Unamortized Capital
		Allocations	Allocations
Balance at August 31, 2003	3	\$9,697,496	\$30,046,022
Add:			
Capital allocations from:	AB Infrastructure - New/Modernization Projects	\$620,362	
	Other Government of Alberta	\$0	
	Federal Government and/or First Nations	\$0	
	Other sources	\$28,299	
Interest earned on provinc	ial government capital allocations	\$158,228	
Other capital grants and d	onations	\$0	
Proceeds on disposal of s	upported capital assets	\$0	
Insurance proceeds		\$0	
Donated capital assets (de	preciable, at Fair Market Value)		\$0
Transferred in capital asse	ts (depreciable)		\$0
Current Year Debenture Pr	incipal Repayment		\$786,285
Expended capital allocatio	ns - current year	(\$9,482,254)	\$9,482,254
Less:			
Unamortized Capital Alloc	ation affected by a disposal through transfer ou	ıt	\$0
Capital allocations amortiz	ed to revenue		\$1,703,871
Balance at August 31, 2004	1	\$1,022,131	\$38,610,691

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

#### WILD ROSE SCHOOL DIVISION No. 66 NOTES TO FINANCIAL STATEMENT AUGUST 31, 2004

#### 1. AUTHORITY AND PURPOSE

The School Division 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.

#### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian generally accepted accounting principles (GAAP) 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.

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

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. Endowment funds, which are to be retained as net assets, are recorded as direct increases in trust assets and liabilities.

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

Only capital assets with costs in excess of \$ 5000; or 10 and more items with an aggregate cost in excess of \$ 10,000; or restricted by expenditure are capitalized. Any capital allocations received for asset additions are amortized over the same period as the related asset.

The capital asset pools of furniture, equipment and buildings are deemed fully disposed 10 years after full amortization of the costs or incremental costs. Disposal amounts are prorated over the 10 years following full amortization. For buildings, this is an adjustment for the long-term nature of the asset, and capitalization of improvements extending the useful life, without any identifiable disposal of those components previously capitalized. For furniture and equipment, this adjustment recognizes that disposal of assets will take place over time, but not be specifically identifiable.

#### **Inventories**

Inventories are recorded at the lower of cost and net realizable value.

#### **School Generated Funds**

Funds generated from school-based activities are included as assets, liabilities, revenues and expenses of the school jurisdiction because the accountability and control of these funds rests with school jurisdiction officials or their appointee(s). These funds are usually collected and retained at the school for expenditures paid the school level (e.g. yearbook sales, graduation fees, field trip fees, etc.)

#### Vacation Pay

Vacation pay is recorded when earned.

#### **Contributed Services**

Volunteers assist schools operated by the School Division in carrying out certain activities. Due to the difficulty of determining the fair value of these services and the fact that such assistance is generally not otherwise purchased, contributed services are not recognized in the financial statements.

#### Financial Instruments

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

#### **Pension**

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

The current service and past service costs of the Alberta Teacher Retirement Fund are met by contributions by active members and the Government of Alberta. Under the terms of the Teachers Pension Plan Act, the Wild Rose 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 \$ 349,882 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).

#### Operating and Capital Reserves

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

#### **Employee Future Benefits**

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

#### 3. ACCOUNTS RECEIVABLE

Accounts Receivable comprises of the following amounts:

	2004	<u>2003</u>
Due from the Provincial Government	\$ 1,383,800	\$ 1,396,950
Due from the Federal Government	198,131	181,168
Due from the FMSS Society (Current)	22,184	22,184
Notes Receivable: Pension Buyback	4,688	10,237
(Current)		
Notes Receivable: Computer Purchase Plan (Current)	46,149	42,495
Accrued Interest and Refunds	8,628	36,608
Accounts Receivables: General	85,995	10,706
	\$ 1.749.575	\$ 1.700.348

#### 4. OTHER CURRENT ASSETS

	<u>2004</u>	<u>2003</u>
Inventories Utility Deposits	\$ 112,054 525	\$ 122,169 525
	\$ 112,579	\$ 122,694

#### 5. LONG TERM ACCOUNTS RECEIVABLE

	<u>2004</u>	<u>2003</u>
Due from the FMSS Society	149,506	175,077
Notes Receivable: Pension Buyback	0	4,271
Notes Receivable: Computer Purchase Plan	13,529	11,805
	\$ 163,035	\$ 191,153

The amount due from the Frank Maddock Student Services Society; relating to an agreement between the School Division and the Society, for the Society to reimburse certain construction expenditures incurred on the construction of a facility at the Frank Maddock High School. The School Division retains title to the facility. The amount owing is unsecured and non-interest bearing repayment is to be made on a monthly basis. Payments over the next 5 years are as follow:

2005	22,184
2006	22,184
2007	22,184
2008	22,184
2009	22,184
Thereafter	38,586
	\$ 149,506

#### 6. BANK INDEBTEDNESS

The School Division has entered into a revolving line of credit agreement with Alberta Treasury Branches and is authorized to borrow up to \$750,000 at the bank's prime rate of interest less ½ percent.

The School Division has entered into an agreement with US Bank for VISA credit services for purchasing cards. The agreement allows an average monthly utilization of \$ 66,000. The School Division has not utilized this service.

At year-end no amounts were outstanding.

#### 7. DEFERRED REVENUE

Deferred revenue consists of the following unexpended grants, as qualifying expenditures are incurred these grants will be recognized as revenue:

	<u>2004</u>	<u>2003</u>
Infrastructure Maintenance Program (IMP) Grant	\$ -	\$ 488,262
Bell – Lease Payment	1,000	-
Block Modernization Funding	526,431	565,177
Alberta Initiative for School Improvement	188,802	219,479
Province of Alberta – One-Time Transportation Grant	-	53,200
Province of Alberta – One-Time Maintenance Grant		354,913
	\$ 716,233	\$ 1,681,031

The Infrastructure Maintenance Program Grant is the former Building Quality Restoration Program Grant.

The One Time Grant was issued by the Province of Alberta in the amount of \$1,593,015 in a previous year. These funds can only be used for expenditures approved by the Province.

Block Modernization Grants and accrued interest on these restricted capital funds were in excess of expenditures made. Expenditure of these funds is outlined in the School Division's Facility Master Plan.

Alberta Initiative for School Improvement Grants received, were in excess of expenditures made. Expenditure of these funds is outlined on a project basis, approved by the Board of Trustees and the Province of Alberta.

A One-Time Transportation Grant for additional costs of fuel and insurance was made to off-set expenditures in either 2002/2003 or 2003/2004 school year. These funds were utilized in the 2003/2004 school year.

A One-Time Maintenance Grant for additional costs of energy and insurance was made to off-set expenditures in either 2002/2003 (upon application to the Minister of Infrastructure) or 2003/2004 school year. These funds were utilized in the 2003/2004 school year.

#### 8. DEFERRED CAPITAL ALLOCATIONS

The School Division was advanced funding by the Province of Alberta for the modernization or replacement of school facilities. These funds are to address issues arising from School Facility Audit performed by the Ministry of Infrastructure. The grant funding and related accumulated interest earned on advances are transferred to Unamortized Capital Allocations as expenses are incurred. The unexpended funding (or funding due) and related accumulated interest, allocated by the Province of Alberta is as follows:

	<u>2004</u>	<u>2003</u>
Will Sinclair High School H.W. Pickup Jr. High School	\$ 921,986 100,144	\$ 9,697,498 
	\$ 1,022,133	\$ 9,697,498

#### 9. TRUST ASSETS AND LIABILITIES

These balances represent cash that is held in trust by the jurisdiction for following areas:

	<u>2004</u>	<u>2003</u>
Deferred salary plan	\$ 138,584	\$ 161,521
Scholarship funds	10,064	9,065
Other trust amounts	2,641	2,555
	\$ 151,289	\$ 173,141

#### 10. LONG TERM DEBT

The debenture debt bears interest at rates varying between 7.25 % and 12 %, and mature at various times between 2004 and 2020. The debenture debt is fully supported by Alberta Finance. The current portion of long-term debt consists entirely of amounts payable by Alberta Finance on supported debt; therefore, the working capital (current assets minus current liabilities) is understated by this amount.

	<u>2004</u>	<u>2003</u>
Long Term Debt Less: Current Portion	\$ 6,215,107 692,905	\$ 7,001,392 786,285
	\$ 5,522,203	\$ 6,215,107

Principal payments required in each of the next four fiscal years are as follows:

	<u>2004</u>
2005	692,905
2006	686,397
2007	660,733
2008	639,116
Thereafter	3,535,956_
	\$ 6,215,107

#### 11. INVESTMENT IN CAPITAL ASSETS

Investment in capital assets is comprised of the following:

	<u>2004</u>	<u>2003</u>
Net Capital Assets	\$ 53,473,259	\$ 45,923,370
Capital debt	( 6,215,107)	( 7,001,391)
Unamortized capital allocations	( 38,610,691)	( 30,046,021)
Investment in capital assets end of year	\$ 8,647,461	\$ 8,875,958

#### 12. CONTINGENCIES

#### **Contingent Assets**

The School Division 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.

#### 13. COMMITMENTS

#### **School Construction Contracts**

The jurisdiction is committed to construction contracts related to the replacement of Will Sinclair High School. The commitment for construction and architectural fees is approximately \$ 2,633,488 subject to the completion of construction. This commitment is fully funded by Alberta Infrastructure.

#### Purchase of Property for School

Under the terms of an agreement with the Town of Rocky Mountain House for the purchase of land for a replacement school, the jurisdiction is committed to pay an additional sum equal to 50% of the proceeds above \$800,000 from the disposition of the Will Sinclair High School property, to a maximum of \$150,000.

#### Student Transportation Contracts

The jurisdiction is committed to 35 student transportation contracts for the operation of school buses. These are term contracts with a 90 day notice of early termination clause. The maturity dates for these contracts are grouped as follows:

Contracts with End Date:	Number of
August 31 of:	Contracts
2005	9
2006	14
2007	11
2008	1
Total	35

#### 14. ECONOMIC DEPENDENCE ON RELATED THIRD PARTY

During the year the School Division entered into transactions with related parties as follows:

The Wild Rose 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 Alberta Teachers' Retirement Fund pension plan payments are paid by the provincial government directly to the plan on behalf of the division. The amount of these payments has not been disclosed to the division.

#### 15. BUDGET AMOUNTS

The budget was prepared by the School Division management with Board of Trustee approval. It is presented for information purposes only and has not been audited.

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

	7122007111011	OI REVEROES	THE EXILENCE	Operations and	1	Boar	d & System Administ	ration	
REVENUES	TOTAL	Early Childhood Services	Total Instruction (Grades 1 to 12)	Maintenance of Schools & Maintenance Shops	Transportation	Board Governance	System Administration	Total Board & System Admin.	External Services
Alberta Learning allocations			,						
(1) Instruction block	\$27,737,969	\$1,502,141	\$26,235,828						
(2) Support block	\$4,948,185				\$3,386,060			\$1,562,125	
(3) Instruction & support block reallocations	\$0	\$0	\$374,915		(\$363,300)			(\$6,477)	(\$5,138
(4) Alberta Initiative for School Improvement (AISI)	\$668,117	\$0	\$668,117						
(5) Student Health Initiative (SHI)	\$78,414	\$0	\$0						\$78,414
(6) Supernet Access	\$60,420		\$60,420					\$0	
(7) Teacher Salary Enhancement (TSE)	\$1,162,000	\$0	\$1,162,000					\$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	\$460,501	\$0	\$460,501	\$0	\$0			\$0	\$0
(11) Total Alberta Learning Revenue	\$35,115,606	\$1,502,141	\$28,961,781	\$0	\$3,022,760			\$1,555,648	\$73,276
Alberta Infrastructure	, , , , , , , , , , , , , , , , , , , ,	, , , , ,	, ,,,,,	, .	, , , , , ,			, ,,	, .,
(12) Expensed IMP (BQRP) support & portable relocations	\$885,159			\$885,159					
(13) Operations & Maintenance support	\$3,652,708			\$3,652,708					
(14) Operations & Maintenance support (One-Time)	\$354,913			\$354,913					
(15) Total Alberta Infrastructure Revenue	\$4,892,780			\$4,892,780					
(16) Alberta Finance	\$655,718			\$655,718					\$0
(17) Other - Government of Alberta	\$51,860	\$0	\$30,160	\$21,299	\$0			\$400	\$0
(18) Federal Government and/or First Nations	\$38,484	\$0	\$38,484	\$0	\$0			\$0	\$0
(19) Other Alberta school authorities	\$21,253	\$0	\$20,453	\$0	\$0			\$500	\$300
(20) Out of province authorities	\$0	\$0	\$0	\$0	\$0			\$0	\$0
(21) Alberta municipalities	(\$2,089)	\$0	(\$2,089)	\$0	\$0			\$0	\$0
(22) Instruction resource fees	\$60,974	\$0	\$60,974	**-	**			**	**
(23) Transportation fees	\$0	40	φου,στ.		\$0				
(24) Other sales and services	\$238,292	\$0	\$176,367	\$4,562	\$17,060			\$14,537	\$25,766
(25) Investment income	\$206,859	\$0	\$103.683	\$18,725	\$11,255			\$73,195	\$0
(26) Gifts and donations	\$99,840	\$0	\$99,750	\$0	\$0			\$10,100	\$90
(27) Rentals of facilities	\$21,889	40	\$7,236	\$4,025	\$0			\$6,628	\$4,000
(28) Net school generated funds	\$1,348,937	\$0	\$1,348,937	\$0	\$0			\$0	\$0
(29) Gains on disposal of capital assets	\$0	40	\$0	\$0	\$0			\$0	\$0
(30) Amortization of capital allocations	\$1,703,871		\$91,405	\$1,612,466	\$0				\$0
(31) TOTAL REVENUES	\$44,454,271	\$1,502,141	\$30,937,141	\$7,209,575	\$3,051,075			\$1,650,908	\$103,431
EXPENSES	V11, 101,E11	ψ1,00 <u>2</u> ,111	\$00,007,111	\$1,200,010	\$0,001,010			<b>\$1,000,000</b>	ψ100,101
(32) Certificated salaries	\$19,536,576	\$665,988	\$18,567,931		1		\$224,614	\$224,614	\$78,042
(33) Certificated salaries									
(34) Uncertificated salaries and wages	\$2,012,137	\$64,898	\$1,918,784	64 770 040	#00F F0F	604.040	\$20,703	\$20,703	\$7,752
(35) Uncertificated salaries and wages	\$8,057,786 \$1,580,823	\$380,533 \$58,182	\$4,345,410 \$901,956	\$1,770,918 \$379,460	\$885,585 \$106,385	\$84,612 \$17,230	\$582,909 \$116,819	\$667,522 \$134,049	\$7,817 \$791
(36) SUB - TOTAL	\$1,580,823 \$31,187,322	\$58,182 \$1,169,602	\$901,956 \$25,734,081	\$379,460 \$2,150,378	\$106,385 \$991,970	\$17,230 \$101,842	\$116,819 \$945.046	\$134,049 \$1,046,888	\$791 \$94,402
(37) Services, contracts & supplies	\$31,187,322 \$7,937,765	\$1,169,602 \$202,614	\$25,734,081 \$3,049,815	\$2,150,378 \$2,376,088	\$991,970 \$1,617,239	\$101,842 \$75,691	\$945,046 \$607,289	\$1,046,888 \$682,980	\$94,402
(38) Cost recoveries & transfers (must balance to zero)									
(39) Net school generated funds	(\$0) \$1,348,939	\$0 \$0	\$57,035 \$1,348,937	(\$13,909) \$0	(\$36,461) \$0	\$0 \$0	(\$6,665) \$0	(\$6,665) \$0	\$0 \$0
P. /	\$1,348,939	\$0	\$1,348,937	\$0	\$0	\$0	\$0	\$0	\$0
Capital and debt services  Amortization of capital assets									
·	64 700 674	**	804 105	64.040.100	\$0				•
(40) Supported (41) Unsupported	\$1,703,871	\$0	\$91,405	\$1,612,466			\$0	\$0	\$0
· · · · · · · · · · · · · · · · · · ·	\$1,140,611	\$1,863	\$759,896	\$11,317	\$314,776	\$0	\$52,760	\$52,760	\$0
(42) Total Amortization Interest on capital debt	\$2,844,482	\$1,863	\$851,300	\$1,623,783	\$314,776	\$0	\$52,760	\$52,760	\$0
(43) Supported	\$655,718	\$0	\$0	\$655,718	\$0		\$0	\$0	\$0
(44) Unsupported	\$655,718 \$0		\$0	\$655,718 \$0	\$0 \$0	**	\$0	\$0 \$0	
(45) Other interest charges		\$0		\$0 \$0		\$0			\$0
(46) Losses on disposal of capital assets	\$893	\$0	\$757		\$0	•	\$135	\$135	\$0
(47) TOTAL EXPENSES	\$5,400	\$0 \$1,374,079	\$5,400	\$0 \$6,792,058	\$0 \$2,887,524	\$0	\$0 \$1,598,565	\$0	\$0 \$103,431
	\$43,980,518		\$31,047,326			\$177,533	\$1,598,565	\$1,776,098	
(48) Surplus(deficit) before unrestricted revenues used for capital purposes	\$473,753	\$128,062	(\$110,185)	\$417,517	\$163,551			(\$125,190)	\$0

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

	_	orion ordees re	<b>.</b>	INSTRUCTION (	Grades 1 to 12)			
	All	School Admin.	System	Mildly & Moderately	Severely	Alberta Initiative	Student	Total
EXPENSES	Student	& Instruction	Instruction	Disabled and	Disabled	for School	Health	Instruction
	Instruction	Support	Support	Gifted & Talented		Improvement	Initiative	(Grades 1 to 12)
Certificated salaries	\$14,220,511	\$1,864,296	\$259,213	\$993,125	\$852,039	\$378,748	\$0	\$18,567,931
Certificated benefits	\$1,489,227	\$181,016	\$24,862	\$103,177	\$89,387	\$31,115	\$0	\$1,918,784
Uncertificated salaries and wages	\$609,431	\$1,609,710	\$26,515	\$472,405	\$1,627,349	\$0	\$0	\$4,345,410
Uncertificated benefits	\$110,550	\$337,034	\$7,663	\$98,417	\$348,292	\$0	\$0	\$901,956
SUB - TOTAL REMUNERATION	\$16,429,719	\$3,992,056	\$318,252	\$1,667,124	\$2,917,067	\$409,863	\$0	\$25,734,081
Services, contracts & supplies	\$1,907,883	\$595,561	\$57,340	\$71,331	\$140,091	\$277,609	\$0	\$3,049,815
Cost recoveries & transfers	\$57,035	\$0	\$0	\$0	\$0	\$0	\$0	\$57,035
Net school generated funds	\$1,348,937							\$1,348,937
Amortization of capital assets								
Supported	\$91,405	\$0	\$0					\$91,405
Unsupported	\$759,896	\$0	\$0					\$759,896
Total Amortization	\$851,300	\$0	\$0					\$851,300
Interest on capital debt								
Supported	\$0	\$0						\$0
Unsupported	\$0	\$0						\$0
Other interest charges	\$757	\$0						\$757
Losses on disposal of capital assets	\$5,400	\$0		-				\$5,400
TOTAL EXPENSES	\$20,601,032	\$4,587,617	\$375,592	\$1,738,456	\$3,057,158	\$687,472	\$0	\$31,047,326
FTE Certificated				15.8	12.0			
FTE Uncertificated			<u></u>	21.7	76.5		-	-

#### SCHEDULE C to the AFS

#### INSTRUCTION Grades 1 to 12 Program 2003-2004 Details

			Grades 1 to 12 Prog	nam 2005-2004 Detai	13		
	AB LEARNING INSTRUCTION BLOCK REVENUE	ALBERTA LEARNING OTHER REVENUE	NON- ALBERTA LEARNING REVENUE	INSTRUCTION BLOCK REALLOCATION	TOTAL REVENUE	TOTAL EXPENSES	NET
Basic Instruction	\$22,320,264	\$2,208,260	\$1,914,386	\$374,915	\$26,817,825	\$22,340,852	\$4,476,972
School Admin & Instruction Support Expenses						\$4,587,617	(\$4,587,617)
System Instruction Support Expenses						\$375,592	(\$375,592)
Total Basic Instruction	\$22,320,264	\$2,208,260	\$1,914,386	\$374,915	\$26,817,825	\$27,304,061	(\$486,236)
Sub-Programs & Initiatives				T			
Severely Disabled	\$1,987,227	\$0	\$0		\$1,987,227	\$3,057,158	(\$1,069,931)
English as a Second Language	\$7,360				\$7,360	\$7,360	(\$0)
Enhanced Opportunities	\$0				\$0	\$0	\$0
First Nations, Metis, and Inuit Education	\$51,812		\$0		\$51,812	\$41,120	\$10,692
Institutional Programs	\$101,614				\$101,614	\$131,827	(\$30,214
Sparsity & Distance	\$1,133,345				\$1,133,345		\$1,133,345
Growth & Density	\$60,007				\$60,007		\$60,007
Teacher Assistants Program	\$100,338				\$100,338	\$59,968	\$40,369
Early Literacy Initiative (K-2)	\$194,767				\$194,767	\$192,007	\$2,760
Learning Resources Credit & Resources for the Classroom	\$39,842	\$142,778	\$60,974		\$243,594	\$243,594	(\$0
Technology Integration	\$217,536		\$0		\$217,536	\$0	\$217,536
French Language Program & Francisation (all jurisdictions)	\$0		\$0		\$0	\$0	\$0
Home Education	\$21,717		\$0		\$21,717	\$10,231	\$11,486
Total Sub-Programs & Initiatives	\$3,915,564		\$60,974		\$4,119,316	\$3,743,265	\$376,051
INSTRUCTION, GRADES 1-12	\$26,235,828	\$2,351,038	\$1,975,360	\$374,915	\$30,937,141	\$31,047,326	(\$110,185

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

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) \$3,380,006,481  Support Block - Transportation \$3,300,006,481  SUBTOTAL \$3,300,006,481  Other Revenues  Alberta Infrastructure (Operations & Maintenance and Lease support) \$3,652,701  Teacher Salary Enhancement \$1,162,000  Other Alberta Learning revenues (Describe) \$3,000,000  Other Alberta Learning revenues (Describe) \$3,840  Other - Government of Alberta (Excluding Alberta Finance) \$51,861  Federal government/First Nations \$3,840  Other Alberta school authorities \$3,840  Other Salas and services \$3,840  Salas of facilities \$3,840  Salas of facilities \$3,840  Salas of Incestments \$4,840  Salas of	Determine the total eligible revenue which is used as the BASE TOTAL to calculate the maximum eligible expense limits for Joard and System Administration of Cotal Revenues (Schedule A): Instruction Block - Grades ECS - 12 (excluding technology integration) \$27,520,435 Support Block - Transportation \$3,366,066 SUBTOTAL \$4,366,066 SUBTOTAL \$4,366	STEP 1	03-2004
Total Revenues (Schedule A): Instruction Block - Grades ECS -12 (excluding technology integration) Support Block - Transportation Subrotal	Standard   System Administration		a avnanca limite for
Total Revenues (Schedule A): Instruction Block - Grades ECS -12 (excluding technology integration)  \$27,520,43: Support Block - Transportation \$33,090,649.  Other Revenues  Alberta Infrastructure (Operations & Maintenance and Lease support)  Faccher's Salary Enhancement \$1,192,000  Other Alberta Learning revenues (Describe)  Other - Government of Alberta (Excluding Alberta Finance)  Signature - Government	Total Revenues (Schedule A): Instruction Block - Grades ECS -12 (excluding technology integration)  \$27,520,435 Support Block - Transportation  \$33,86,665 SUBTOTAL  SUBTOTAL  SUBTOTAL  SUBTOTAL  SA,562,705  Alberta Infrastructure (Operations & Maintenance and Lease support)  \$3,622,706  Teacher Salary Enhancement  \$1,162,000 Other Alberta Learning revenues (Describe)  \$2,162 Other Alberta Learning revenues (Describe)  \$3,186 Other Alberta school authorities  \$3,186 Federal government // First Nations  \$3,486 Other Alberta school authorities  \$3,186 Other Alberta school authorities  \$3,186 Other sales and services  \$3,232,202 Interest on investments  \$4,208,355 Rentals of facilities  \$4,208,355 Caliss on disposal of capital assests  \$4,186 Amortization of capital allocations  \$5,170,367 School generated funds (Schodulo E)  \$3,187,342,355 STEP 2  Sales TOTAL FOR CALCULATING MAXIMUM EXPENSE LIMIT  \$3,9,695,443 STEP 2  Sales Total For Calculation AND Adult students, between 2,000 and over = 4%  If "Total Net Enrolled Students" are 8,000 and over = 4%  If "Total Net Enrolled Students" are 8,000 and over = 4%  If "Total Net Enrolled Students" are 8,000 and over = 4%  If "Total Net Enrolled Students" are 8,000 and over = 4%  If "Total Net Enrolled Students" are 8,000 and over = 4%  If "Total Net Enrolled Students" are 8,000 and over = 4%  If "Total Net Enrolled Students" are 8,000 and over = 4%  If "Total Net Enrolled Students" are 8,000 and over = 4%  If "Total Net Enrolled Students" are 8,000 and over = 4%  If "Total Net Enrolled Students" are 2,000 and less = 6%  The Maximum Expense Limit percentage (Step 2) x Base Total (Step 1)  \$1,794,255  Considerations for Charter School, enter 51,000  If no state of Home Education AND Adult students, between 2,000 of 5,000 at ,0005 per FE.  EXAMPLE: 4,500 of FE court grades 1-12 e,000 of 5,000 at ,0005 per FE.  EX	1	e expense inints for
Instruction Block	Instruction Block	Source and System Manifestation	
Support Block - Transportation \$3,36,06i SUBTOTAL \$30,906,49i Other Revenues Alberta Infrastructure (Operations & Maintenance and Lease support) \$3,652,70i Teacher Salary Enhancement \$1,162,00i Other Alberta Learning revenues (Describe) \$1,162,00i Other Alberta Learning revenues (Describe) \$51,58i Other Covernment of Alberta (Excluding Alberta Finance) \$51,58i Federal government/First Nations \$38,48i Other Alberta school authorities \$38,48i Other Alberta municipalities \$52,08i Other sales and services \$52,08i Other sales and services \$52,08i Alberta municipalities \$52,08i Other sales and services \$52,08i Interest on investments \$20,08,58i Rentals of facilities \$23,18i Gains on disposal of capital alsests \$21,88i Gains on disposal of capital alsests \$21,88i Gains on disposal of Capital alsests \$31,703,87 School generated funds (Schedule E) \$1,500,22 BASE TOTAL FOR CALCULATING MAXIMUM EXPENSE LIMIT \$39,695,84:  STEP 2 Calculation of maximum expense limit PERCENTAGE for Board and System Administration expenses Iff Total Net Enrolled Students' are 6,000 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 e,000 - 4,500 = 1,500 × ,0005 = 75% plus 4% = maximum expense limit of 4,75%.  Note: Calculation unnecessary if Total FTE is 6,000 or more, and 2,000 & 185.  Gaint and summer expense limit amounts calculated in Step 3 to actual expenses (from Schedule A)  Actual Board Governance & System Administration expenses \$1,776,09i PLUS: transfers to Restricted - Operating (Board/System Administration) \$3,800.  ESS: transfers to Restricted - Operating (Board/System Administration) \$3,800.	Support Block	Total Revenues (Schedule A):	
SUBTOTAL  Other Revenues  Alberta Infrastructure (Operations & Maintenance and Lease support)  Faecher Salayr Enhancement  Other Alberta Learning revenues (Describe)  Other - Government for Alberta (Excluding Alberta Finance)  Other Alberta Learning revenues (Describe)  State of Federal government/First Nations  State of Federal government/First Nations  Other Alberta school authorities  Other Alberta school authorities  Alberta municipalities  Alberta municipalities  Alberta municipalities  Alberta municipalities  Alberta municipalities  State of Federal governments  State of Federal governments  State of Federal governments  Alberta municipalities  Alberta municipalities  Alberta municipalities  Alberta municipalities  Alberta municipalities  State of Federal governments  State of Federal government for Federal gov	SUBTOTAL  Step Revenues  Alberta Infrastructure (Operations & Maintenance and Lease support)  Facacher Salary Enhancement  Step Salary Enhancement (Step Salary Enhance)  Step Salary Enhancement First Nations  Step Salary Salary Enhancement (Step Salary Enhance)  Federal government of Alberta (Excluding Alberta Finance)  Step Salary Sala	Instruction Block - Grades ECS -12 (excluding technology integration)	\$27,520,433
Alberta Infrastructure (Operations & Maintenance and Lease support)  Alberta Infrastructure (Operations & Maintenance and Lease support)  Teacher Salary Enhancement  Other Alberta Learning revenues (Describe)  Other - Government of Alberta (Excluding Alberta Finance)  State of State (State of State	Alberta Infrastructure (Operations & Maintenance and Lease support)  Alberta Infrastructure (Operations & Maintenance and Lease support)  Federal Salary Enhancement  \$1,162,000  Other Alberta Learning revenues (Describe)  \$5,1866  Tederal government of Alberta (Excluding Alberta Finance)  Federal government of Alberta (Excluding Alberta Finance)  Federal government of Alberta (Excluding Alberta Finance)  Federal government of Alberta (Excluding Alberta Finance)  \$33,484  Other Alberta school authorities  \$34,485  Other Alberta municipalities  \$42,085  Other sales and services  \$420,655  Rentals of facilities  \$21,885  Gains on disposal of capital assets  \$420,655  Rentals of facilities  \$31,703,871  School generated funds (Schedule E)  Amortization of capital allocations  \$1,703,871  School generated funds (Schedule E)  31,654,225  35EP 2  21ft Total FOR CALCULATING MAXIMUM EXPENSE LIMIT  \$33,695,843  35EP 2  21ft Total of maximum expense limit PERCENTAGE for Board and System Administration expenses  If If Total Net Enrolled Students' are 6,000 and lover = 4%  4,52%  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 8,000 at, 0005 per FTE.  EXAMPLE: 4,500 FTE count grades 1-12 = 0,000 - 4,500 = 1,500 X, 0005 = 75% plus 4% = maximum expense limit of 4,75%.  Note: Calculation unnecessary if Total File 6,000 or more, and 2,000 & less Maximum Expense Limit of 4,75%.  Note: Calculations apply, leave the above cells blank)  MAXIMUM EXPENSE LIMIT  \$1,776,098  \$1,776,098  \$1,776,098  TOTAL BOARD GOVERNANCE & SYSTEM Administration  \$4,800,000  Maximum Expense Limit for Board & System Administration)  \$4,800,000  Maximum Expense Limit for Board & System Administration (Step 3)  \$1,774,255	Support Block - Transportation	\$3,386,060
Alberta Infrastructure (Operations & Maintenance and Lease support)  Teacher Salary Enhancement  Other Alberta Learning revenues (Describe)  Other Alberta Learning revenues (Describe)  Other Jovernment of Alberta (Excluding Alberta Finance)  State of Pederal government/First Nations  Sasa, 49.  Other Alberta school authorities  State of province local authorities  Alberta municipalities  Alberta municipalities  Alberta municipalities  Alberta municipalities  State of Sasa, 29.  Alberta municipalities	Alberta Infrastructure (Operations & Maintenance and Lease support)  Teacher Salary Enhancement  \$1,162,000 Other Alberta Learning revenues (Describe) \$2,000 Other Alberta Learning revenues (Describe) \$3,862,708 Other - Government of Alberta (Excluding Alberta Finance) \$51,860 Federal government/First Nations Other Alberta school authorities \$32,846 Other Alberta school authorities \$32,846 Other Alberta school authorities \$32,000 Other Alberta school authorities \$42,000 Other Alberta school authorities \$52,000 Other sales and services Interest on investments \$52,000 Other sales and services  Interest on investments  Interest	SUBTOTAL	\$30,906,493
Alberta Infrastructure (Operations & Maintenance and Lease support)  Teacher Salary Enhancement  Other Alberta Learning revenues (Describe)  Other Alberta Learning revenues (Describe)  Other Jovernment of Alberta (Excluding Alberta Finance)  State of Pederal government/First Nations  Sasa, 49.  Other Alberta school authorities  State of province local authorities  Alberta municipalities  Alberta municipalities  Alberta municipalities  Alberta municipalities  State of Sasa, 29.  Alberta municipalities	Alberta Infrastructure (Operations & Maintenance and Lease support)  Teacher Salary Enhancement  \$1,162,000 Other Alberta Learning revenues (Describe) \$2,000 Other Alberta Learning revenues (Describe) \$3,862,708 Other - Government of Alberta (Excluding Alberta Finance) \$51,860 Federal government/First Nations Other Alberta school authorities \$32,846 Other Alberta school authorities \$32,846 Other Alberta school authorities \$32,000 Other Alberta school authorities \$42,000 Other Alberta school authorities \$52,000 Other sales and services Interest on investments \$52,000 Other sales and services  Interest on investments  Interest		
Teacher Salary Enhancement \$1,162,001 Other Alberta Learning revenues (Describe) \$51,861 Other - Government of Alberta (Excluding Alberta Finance) \$51,861 Federal government/First Nations \$38,489 Other Alberta school authorities \$21,255 Out of province local authorities \$21,255 Out of province local authorities \$22,281 Alberta municipalities \$22,281 Alberta municipalities \$23,282 Other sales and services \$238,282 Other sales and services \$238,2	Teacher Salary Enhancement		
Other Alberta Learning revenues (Describe)  Other - Government of Alberta (Excluding Alberta Finance)  Stignor - Government of Alberta (Excluding Alberta Finance)  Stignor - Government of Alberta (Excluding Alberta Finance)  Stignor - S	Other Alberta Learning revenues (Osecribe)  Other - Government of Alberta (Excluding Alberta Finance)  Federal government/First Nations  \$33,84e Other Alberta school authorities  Out of province local authorities  St. 2085 Out of province local authorities  St. 2085 Out of province local authorities  \$21,255 Out of province local authorities  \$21,255 Out of province local authorities  \$20,085 Other sales and services  \$238,296 Interest on investments  \$20,885 Rentals of facilities  \$21,885 Gains on disposal of capital assets  \$3,1703,877 School generated funds (Schedule E)  \$3,600 Sase TOTAL FOR CALCULATING MAXIMUM EXPENSE LIMIT  \$39,695,843 STEP 2  2alculation of maximum expense limit PERCENTAGE for Board and System Administration expenses  If "Total Net Enrolled Students" are 2,000 and over = 4%  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, not 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  STEP 3  Salculate maximum expense Limit AMOUNTS for Board and System Administration expenses  Maximum Expense Limit percentage (Step 2) x Base Total (Step 1)  \$1,794,255  Considerations for Charter Schools and Small Boards:  If Charter School, enter 51,000  0 \$5,000  (If francophone Board, enter 400,000  (If francophone Board, enter 400,000  (If francophone Board, enter 51,000  0 \$5,000  (If francophone Board, enter 400,000  (If francophone Board, enter 400,000  (If francophone Board, enter 400,000  (If francophone Board, enter 51,000  0 \$5,000  (If francophone Board, enter 400,000  (If f	· · · · · · · · · · · · · · · · · · ·	\$3,652,708
Other - Government of Alberta (Excluding Alberta Finance) Federal government/First Nations Grederal government/First Nations S38.48-6 Cother Alberta school authorities \$23.25: Out of province local authorities \$32.1,25: Out of province local authorities \$32.2,25: Alberta municipalities \$23.2,25: Interest on investments \$206,85: Rentals of facilities \$21,285: Rentals of facilities \$21,285: Amortization of capital alsocations \$31,703,87 School generated funds (Schedule E) \$31,694,222 BASE TOTAL FOR CALCULATING MAXIMUM EXPENSE LIMIT \$39,695,84: 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% If "Total Net Enrolled Students" are 2,000 and less = 6% If "Total Net Enrolled Students" are 2,000 and less = 6% If "Total Net Enrolled Students" are 2,000 and less = 6% LEXAMPLE: 4,500 FTE count grades 1-12 = 6,000 - 4,500 = 1,500 x ,0005 = .75% plus 4% = maximum expenses 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 percentage (Step 2) x Base Total (Step 1) S1,794,25: Considerations for Charter Schools and Small Boards: If Charter School, enter \$1,000 S1,794,25: Considerations for Charter Schools and Small Boards: If Charter School, enter \$1,000 S1,794,25: STEP 4 Compare maximum expense limit amounts calculated in Step 3 to actual expenses (from Schedule A)  Actual Board Governance & System Administration expenses S1,776,99 PLUS: transfers to Restricted - Operating (Board/System Administration) S1,776,99 PLUS: transfers from Restricted - Operating (Board/System Administration) S2,80,90	Other - Government of Alberta (Excluding Alberta Finance) \$51,866 Federal government/First Nations \$38,486 Federal government/First Nations \$38,486 Chter Alberta school authorities \$21,255 Out of province local authorities \$21,255 Out of province local authorities \$23,255 Out of province local authorities \$32,265 Out of province local authorities \$23,382,392 Alberta municipalities \$20,6,855 Rentals of facilities \$20,6,855 Rentals of facilities \$20,6,855 Rentals of facilities \$20,6,855 Rentals of facilities \$21,865 Gains on disposal of capital assets \$31,703,877 School generated funds (Schedule E) \$1,703,877 School generated funds (Schedule E) \$1,864,225 BASE TOTAL FOR CALCULATING MAXIMUM EXPENSE LIMIT \$39,969,843  STEP 2 Paculation of maximum expense limit PERCENTAGE for Board and System Administration expenses If "Total Net Enrolled Students" are 6,000 and over = 4% \$4.52% If "Total Net Enrolled Students" are 6,000 and over = 4% \$4.52% If "Total Net Enrolled Students" are 6,000 and over = 4% \$4.52% If "Total Net Enrolled Students" are 6,000 and over = 4% \$4.52% If "Total Net Enrolled Students" are 6,000 and over = 4% \$4.52% If "Total Net Enrolled Students" are 6,000 and over = 4% \$4.52% 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 and over = 4% \$4.52% If Charler School, enter 51,000 If Francophrone Board, enter 400,000 If Francop	,	. , , ,
Federal government/First Nations \$38,48 Other Alberta school authorities \$21,25 Out of province local authorities \$32,205 Alberta municipalities \$32,081 Alberta municipalities \$32,081 Other sales and services \$230,292 Interest on investments \$220,685 Rentals of facilities \$22,081 Gains on disposal of capital assets \$21,881 Gains on disposal of capital alsests \$1,703,87 School generated funds (Schedule E) \$1,703,87 School generated funds (Schedule E) \$1,994,225 BASE TOTAL FOR CALCULATING MAXIMUM EXPENSE LIMIT \$39,695,84:  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% 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 × 0,500 = 7,75% 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) \$1,794,25;  Considerations for Charter Schools and Small Boards:  If Charter School, enter 51,000 If Francophone Board, enter 400,000 Q \$1 If Francophone Board, enter 400,000 Q \$3 If Francophon	Federal government/First Nations \$38,484 Other Alberta school authorities \$21,255 Alberta municipalities \$22,085 Alberta municipalities \$323,236 Other sales and services \$323,236 Rentals of facilities \$200,855 Rentals of facilities \$21,885 Gains on disposal of capital assets \$21,885 Gains on disposal of capital assets \$1,703,871 School generated funds (Schedule E) \$1,508,735 Chool generated funds (Schedule E) \$1,508,225 BASE TOTAL FOR CALCULATING MAXIMUM EXPENSE LIMIT \$39,695,843 STEP 2 Calculation of maximum expense limit PERCENTAGE for Board and System Administration expenses If "Total Net Enrolled Students" are 2,000 and over = 4% \$4.52% Iff "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 \times .0005 per FTE. EXAMPLE: 4,500 FTE count grades 1-12 = 6,000 - 4,500 = 1,500 \times .0005 per FTE. EXAMPLE: 4,500 FTE count grades 1-12 = 6,000 - or more, and 2,000 & less.  SITEP 3 Calculation unnecessary if Total FTE is 6,000 or more, and 2,000 & less.  SITEP 3 Considerations for Charter Schools and Small Boards:  If Charter School, enter 41,000 0 \$5		\$0
Other Alberta school authorities \$21,255 Out of province local authorities \$32,085 Alberta municipalities \$32,085 Other sales and services \$238,295 Interest on investments \$206,855 Rentals of facilities \$220,855 Renta	Other Alberta school authorities Out of province local authorities \$21,255 Out of province local authorities \$52,085 Other sales and services \$238,292 Interest on investments \$208,855 Gains on disposal of capital assets \$21,885 Gains on disposal of capital assets \$31,703,971 School generated funds (Schedule E) \$31,694,225 SASE TOTAL FOR CALCULATING MAXIMUM EXPENSE LIMIT \$39,695,845 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% 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. 0,000 Fer FTE. EXAMPLE: 4,500 FTE count grades 1-12 e,000 - 4,500 = 1,500 x, 0,005 = 7,5% 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) \$1,794,252 Considerations for Charter Schools and Small Boards: If Charter School, enter 51,000 If Ch	, , , ,	\$51,860
Out of province local authorities \$ Alberta municipalities \$.20.88 Alberta municipalities \$.23.08 Other sales and services \$.238.293 Interest on investments \$.2308.695 Rentals of facilities \$.238.293 Gains on disposal of capital assets \$.21,885 Gains on disposal of capital allocations \$.1,703.87 School generated funds (Schedule E) \$.1,894.225 BASE TOTAL FOR CALCULATING MAXIMUM EXPENSE LIMIT \$.339,695,845 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% 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 \times .0005 = 7,5% 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 percentage (Step 2) x Base Total (Step 1) \$1,794.25;  Considerations for Charter Schools and Small Boards: If Charter School, enter 51,000  (If none of these considerations apply, leave the above cells blank) MAXIMUM EXPENSE LIMIT  STEP 4 Compare maximum expense limit amounts calculated in Step 3 to actual expenses (from Schedule A)  Actual Board Governance & System Administration expenses  \$1,776,09 PLUS: transfers to Restricted - Operating (Board/System Administration) - \$88,09	Out of province local authorities  Alberta municipalities  \$20,0856  Cher sales and services  \$238,292  Interest on investments  \$206,855  Rentals of facilities  \$21,885  Amortization of capital assets  Amortization of capital allocations  \$1,703,871  School generated funds (Schedule E)  \$3,685 TOTAL FOR CALCULATING MAXIMUM EXPENSE LIMIT  \$39,695,843  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%  If "Total Net Enrolled Students" are 2,000 and less = 6%  The Maximum Expense Limit To 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. 0,005 per FTE.  EXAMPLE: 4,500 FTE count grades 1-12 = 6,000 - 7,500 = 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  Considerations for Charter Schools and Small Boards:  If Charter School, enter 400,000  O SC  (If none of these considerations apply, leave the above cells blank)  MAXIMUM EXPENSE LIMIT  \$1,794,252  STEP 4  Compare maximum expense limit amounts calculated in Step 3 to actual expenses (from Schedule A)  Actual Board Governance & System Administration expenses  \$1,776,098  \$1,779,252  Maximum Expense Imit amounts calculated in Step 3 to actual expenses (from Schedule A)  Actual Board Governance & System Administration expenses  \$1,776,098  \$1,779,252  Maximum Expense Limit for Board & System Administration)  \$5,880,000  TOTAL BOARD GOVERNANCE & SYSTEM ADMINISTRATION EXPENSES  \$1,779,255  Maximum Expense Limit for Board & System Administration (Step 3)  \$1,794,255	· ·	\$38,484
Alberta municipalities -\$2,086 Other sales and services \$238,296 Interest on investments \$2238,296 Interest on investments \$2238,296 Rentals of facilities \$21,886 Gains on disposal of capital assets \$21,886 Gains on disposal of capital assets \$3,400 Amortization of capital allocations \$1,703,872 School generated funds (Schedule E) \$1,984,225 BASE TOTAL FOR CALCULATING MAXIMUM EXPENSE LIMIT \$39,695,842  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% 4.529 If "Total Net Enrolled Students" are 2,000 and less = 6% 4.529 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) \$1,794,25:  Considerations for Charter Schools and Small Boards:  If Charter School, enter 40,0000 0 \$1,794,25:  MAXIMUM EXPENSE LIMIT \$1,794,25:  STEP 4  Compare maximum expense limit amounts calculated in Step 3 to actual expenses (from Schedule A)  Actual Board Governance & System Administration expenses  \$1,776,009 LUS: transfers to Restricted - Operating (Board/System Administration) -\$8,809	Alberta municipalities \$\$2,0.85\$ Other sales and services \$\$238,2.92\$ Interest on investments \$\$208,853\$ Rentals of facilities \$\$21,865\$ Rentals of facilities \$\$21,865\$ Rentals of facilities \$\$1,865\$ Rentals of facilities \$\$1,703,975\$ Chool generated funds (Schedule E) \$\$1,694,225\$ BASE TOTAL FOR CALCULATING MAXIMUM EXPENSE LIMIT \$\$39,695,843\$  STEP 2 Calculation of maximum expense limit PERCENTAGE for Board and System Administration expenses [1f"Total Net Enrolled Students" are 6,000 and over = 4% [1f"Total Net Enrolled Students" are 6,000 and over = 4% [1f"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)  \$\$1,794,252\$  Considerations for Charter Schools and Small Boards:  If Charter School, enter \$1,000  (If none of these considerations apply, leave the above cells blank)  MAXIMUM EXPENSE LIMIT  \$\$1,794,252\$  Actual Board Governance & System Administration expenses  PLUS: transfers for Restricted - Operating (Board/System Administration)  \$\$5,880,903\$  TOTAL BOARD GOVERNANCE & SYSTEM Administration)  \$\$5,880,903\$  **Adximum Expense Limit for Board & System Administration)  \$\$5,880,903\$  **TOTAL BOARD GOVERNANCE & SYSTEM Administration)  \$\$1,794,252\$  **Maximum Expense Limit for Board & System Administration)  \$\$1,794,252\$  **Maximum Expense Limit for Board & System Administration)  \$\$1,794,252\$  **Maximum Expense Limit for Board & System Administration)  \$\$1,794,252\$  **Maximum Expense Limit for Board & System Administration)  \$\$1,794,2		\$21,253
Other sales and services \$238,29; Interest on investments \$208,855 Rentals of facilities \$21,885 Gains on disposal of capital assets \$21,885 Gains on disposal of capital assets \$1,703,87 School generated funds (Schedule E) \$1,703,87 School generated funds (Schedule E) \$1,694,225 BASE TOTAL FOR CALCULATING MAXIMUM EXPENSE LIMIT \$39,695,845 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% \$4.529 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 percentage (Step 2) x Base Total (Step 1) \$1,794,255  Considerations for Charter Schools and Small Boards:  If Charter School, enter 51,000 0 \$if Charter School, enter 51,000 0 \$i	Other sales and services  Interest on investments  S208,292 Interest on investments  S208,655  Rentals of facilities  Gains on disposal of capital assets  Amortization of capital allocations  S1,703,871  School generated funds (Schedule E)  S34,855  SASE TOTAL FOR CALCULATING MAXIMUM EXPENSE LIMIT  S39,695,843  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%  If "Total Net Enrolled Students" are 6,000 and over = 4%  If "Total Net Enrolled Students" are 2,000 and less = 6%  If "Total Net Enrolled Students" are 2,000 and less = 6%  If "Total Net Enrolled 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)  \$1,794,252  Considerations for Charter School, enter 51,000  If Francophone Board, enter 400,000  If Francophone Board, enter 400,000  If Francophone Board, enter 400,000  ACTUAL BOARD GOVERNANCE & System Administration  Actual Board Governance & System Administration expenses  PLUS: transfers to Restricted - Operating (Board/System Administration)  S38,003  TOTAL BOARD GOVERNANCE & SYSTEM ADMINISTRATION EXPENSES  Maximum Expense Limit for Board & System Administration (Step 3)  \$1,794,252  Maximum Expense Limit for Board & System Administration (Step 3)  \$1,794,252		\$0
Interest on investments  Rentals of facilities  Rentals of facilities  Sains on disposal of capital alsests  Amortization of capital allocations  School generated funds (Schedule E)  BASE TOTAL FOR CALCULATING MAXIMUM EXPENSE LIMIT  \$39,695,84:  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%  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 theorem and System Administration expenses  Maximum Expense Limit percentage (Step 2) x Base Total (Step 1)  Considerations for Charter Schools and Small Boards:  If Charter School, enter 51,000  If Francophone Board, enter 400,000  If Francophone Board, enter 400,000  MAXIMUM EXPENSE LIMIT  \$1,794,255  STEP 4  Compare maximum expense limit amounts calculated in Step 3 to actual expenses (from Schedule A)  Actual Board Governance & System Administration expenses  PLUS: transfers to Restricted - Operating (Board/System Administration)  Signal Step 4  Compare maximum expense Form Restricted - Operating (Board/System Administration)  Signal Step 4  Compare maximum expense Form Restricted - Operating (Board/System Administration)  Signal Step 4  Compare maximum expense Restricted - Operating (Board/System Administration)  Signal Step 4  Compare maximum expense Restricted - Operating (Board/System Administration)  Signal Step 4  Compare maximum expense Restricted - Operating (Board/System Administration)  Signal Step 4  Compare maximum expense Restricted - Operating (Board/System Administration)  Signal Ste	Interest on investments \$206,855 Rentals of facilities \$21,885 Gains on disposal of capital assets \$1,703,871 School generated funds (Schedule E) \$1,703,871 School generated funds (Schedule E) \$1,694,225 BASE TOTAL FOR CALCULATING MAXIMUM EXPENSE LIMIT \$39,695,843 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% 4.52% 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 \times .0005 per FTE. EXAMPLE: 4,500 FTE count grades 1-12 = 6,000 - 4,500 = 1,500 \times .0005 sers.  STEP 3 Calculation unnecessary if Total FTE is 6,000 or more, and 2,000 at 8ess.  STEP 3 Calculate maximum expense limit AMOUNTS for Board and System Administration expenses Maximum Expense Limit percentage (Step 2) x Base Total (Step 1) \$1,794,252  Considerations for Charter Schools and Small Boards:  If Charter School, enter 51,000 0 \$0  If Francophone Board, enter 400,000  (If none of these considerations apply, leave the above cells blank)  MAXIMUM EXPENSE LIMIT \$1,776,095  PLUS: transfers to Restricted - Operating (Board/System Administration) \$50  SETEP 4 Compare maximum expense limit amounts calculated in Step 3 to actual expenses (from Schedule A)  Actual Board Governance & System Administration expenses  \$1,776,095  PLUS: transfers from Restricted - Operating (Board/System Administration) \$50  SETEP 4 Compare maximum expense Limit for Board & System Administration) \$50  SETEP 4 Compare maximum expense Limit for Board & System Administration (Step 3) \$1,776,095  TOTAL BOARD GOVERNANCE & SYSTEM ADMINISTRATION EXPENSES \$1,688,005	<u>-</u>	-\$2,089
Rentals of facilities \$21,881 Gains on disposal of capital assets \$\$ Amortization of capital allocations \$\$1,703,875 School generated funds (Schedule E) \$1,694,221 BASE TOTAL FOR CALCULATING MAXIMUM EXPENSE LIMIT \$39,695,841  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% 4.529  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) \$1,794,25;  Considerations for Charter Schools and Small Boards:  If Charter School, enter 51,000 0 \$\$;  If Francophone Board, enter 400,000 (If none of these considerations apply, leave the above cells blank)  MAXIMUM EXPENSE LIMIT \$1,794,25;  STEP 4 Compare maximum expense limit amounts calculated in Step 3 to actual expenses (from Schedule A)  Actual Board Governance & System Administration expenses \$\$1,776,099  PLUS: transfers to Restricted - Operating (Board/System Administration) \$\$;  LESS: transfers from Restricted - Operating (Board/System Administration) -\$88,093	Rentals of facilities \$21,885 Gains on disposal of capital alsests \$5 Amortization of capital allocations \$1,703,875 School generated funds (Schedule E) \$1,694,225 BASE TOTAL FOR CALCULATING MAXIMUM EXPENSE LIMIT \$39,695,843  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% 4.52%  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) \$1,794,252  Considerations for Charter Schools and Small Boards:  If Charter School, enter 51,000 0 \$0  If Francophone Board, enter 400,000 0 \$0  If Francophone Board, enter 400,000  MAXIMUM EXPENSE LIMIT \$1,794,252  STEP 4  Compare maximum expense limit amounts calculated in Step 3 to actual expenses (from Schedule A)  Actual Board Governance & System Administration expenses  PLUS: transfers for Restricted - Operating (Board/System Administration) \$5,880,903  TOTAL BOARD GOVERNANCE & SYSTEM Administration (Step 3) \$1,794,252  Maximum Expense Limit for Board & System Administration (Step 3) \$1,794,252		\$238,292
Gains on disposal of capital assets Amortization of capital allocations \$1,703,87* School generated funds (Schedule E) \$1,694,22! BASE TOTAL FOR CALCULATING MAXIMUM EXPENSE LIMIT \$39,695,84!  \$\$TEP 2  If "Total Net Enrolled Students" are 6,000 and over = 4% If "Total Net Enrolled Students" are 2,000 and less = 6%  The Maximum Expense Limit for Board and System Administration 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.  \$\$TEP 3\$ Calculate maximum expense limit AMOUNTS for Board and System Administration expenses Maximum Expense Limit percentage (Step 2) x Base Total (Step 1)  \$1,794,25; Considerations for Charter Schools and Small Boards:  If Charter School, enter 51,000  of If Francophone Board, enter 400,000  (If once of these considerations apply, leave the above cells blank)  MAXIMUM EXPENSE LIMIT  \$1,794,25;  \$1,794	Gains on disposal of capital assets  Amortization of capital allocations  \$1,703,871 School generated funds (Schedule E) \$3,694,225 SASE TOTAL FOR CALCULATING MAXIMUM EXPENSE LIMIT \$39,695,842 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%  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 \times .000 to 6,000 at .0005 per FTE.  EXAMPLE: 4,500 FTE count grades 1-12 = 6,000 - 4,500 = 1,500 \times .000 to 8,000 at .0005 per FTE.  EXAMPLE: 4,500 FTE count grades 1-12 = 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) \times Base Total (Step 1)  \$1,794,252  Considerations for Charter School, enter 51,000  0 \$50  (If Charter School, enter 51,000  0 \$50  (If rone of these considerations apply, leave the above cells blank)  MAXIMUM EXPENSE LIMIT  \$1,794,252  STEP 4  Compare maximum expense limit amounts calculated in Step 3 to actual expenses (from Schedule A)  Actual Board Governance & System Administration expenses  \$1,776,098  PLUS: transfers from Restricted - Operating (Board/System Administration)  \$50  ESSENTIAL BOARD GOVERNANCE & SYSTEM ADMINISTRATION EXPENSES  **Administration (Step 3)  **1,794,252  **Maximum Expense Limit for Board & System Administration (Step 3)  **1,794,252  **Maximum Expense Limit for Board & System Administration (Step 3)  **1,794,252  **Maximum Expense Limit for Board & System Administration (Step 3)  **1,794,252  **Maximum Expense Limit for Board & System Administration (Step 3)  **1,794,252  **Maximum Expense Limit for Board & System Administration (Step 3)  **1,794,25		\$206,859
Amortization of capital allocations  \$1,703,87 School generated funds (Schedule E)  \$31,694,223 BASE TOTAL FOR CALCULATING MAXIMUM EXPENSE LIMIT  \$39,695,843  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%  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)  \$1,794,25;  Considerations for Charter Schools and Small Boards:  If Charter School, enter 51,000  0 \$1,774,25;  Considerations for Charter Schools and Small Boards:  If Charter School, enter 51,000  0 \$5,000  (If none of these considerations apply, leave the above cells blank)  MAXIMUM EXPENSE LIMIT  \$1,794,25;  STEP 4  Compare maximum expense limit amounts calculated in Step 3 to actual expenses (from Schedule A)  Actual Board Governance & System Administration expenses  \$1,776,000  PLUS: transfers to Restricted - Operating (Board/System Administration)  \$8,000	Amortization of capital allocations  \$1,703,871 School generated funds (Schedule E) \$31,694,225 BASE TOTAL FOR CALCULATING MAXIMUM EXPENSE LIMIT \$39,695,843  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% 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) \$1,794,252  Considerations for Charter Schools and Small Boards: If Charter School, enter 51,000 0 \$5,000 0 \$5,000 0 \$1,794,252  Considerations for Charter schools and Small Boards: If Francophone Board, enter 400,000 0 \$5,000 0 \$1,794,252  Considerations for Charter Schools and Small Boards:  STEP 4  Compare maximum expense limit amounts calculated in Step 3 to actual expenses (from Schedule A)  Actual Board Governance & System Administration expenses  \$1,776,098  PLUS: transfers to Restricted - Operating (Board/System Administration) . \$88,093  TOTAL BOARD GOVERNANCE & SYSTEM ADMINISTRATION EXPENSES  **S1,794,252  **Maximum Expense Limit for Board & System Administration (Step 3)  **S1,794,252  **Maximum Expense Limit for Board & System Administration (Step 3)  **S1,794,252  **Maximum Expense Limit for Board & System Administration (Step 3)  **S1,794,252  **Maximum Expense Limit for Board & System Administration (Step 3)	Rentals of facilities	\$21,889
School generated funds (Schedule E)  BASE TOTAL FOR CALCULATING MAXIMUM EXPENSE LIMIT  \$39,695,843  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%  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 percentage (Step 2) x Base Total (Step 1)  \$1,794,255  Considerations for Charter Schools and Small Boards:  If Charter School, enter 51,000  If Francophone Board, enter 400,000  (If none of these considerations apply, leave the above cells blank)  MAXIMUM EXPENSE LIMIT  \$1,794,255  STEP 4  Compare maximum expense limit amounts calculated in Step 3 to actual expenses (from Schedule A)  Actual Board Governance & System Administration expenses  \$1,776,099  PLUS: transfers to Restricted - Operating (Board/System Administration)  \$3,175,099  \$1,776,099  \$2,1776,099  \$3,1776,099  \$4,177	School generated funds (Schedule E)  S1,694,225  SASE TOTAL FOR CALCULATING MAXIMUM EXPENSE LIMIT  \$39,695,843  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%  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)  \$1,794,252  Considerations for Charter Schools and Small Boards:  If Charter School, enter 51,000  If Charter	· · · · · ·	\$0
BASE TOTAL FOR CALCULATING MAXIMUM EXPENSE LIMIT  \$39,695,84:  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%  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 × .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)  \$1,794,255  Considerations for Charter Schools and Small Boards:  If Charter School, enter 51,000  0 \$1  If Francophone Board, enter 400,000  0 \$3  O \$3  O \$1  O	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%  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 × .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)  S1,794,252  Considerations for Charter Schools and Small Boards:  If Charter School, enter 51,000  If Francophone Board, enter 400,000  O \$0  (If none of these considerations apply, leave the above cells blank)  MAXIMUM EXPENSE LIMIT  Actual Board Governance & System Administration expenses  PLUS: transfers to Restricted - Operating (Board/System Administration)  S2  PLUS: transfers for Restricted - Operating (Board/System Administration)  S3  TOTAL BOARD GOVERNANCE & SYSTEM ADMINISTRATION EXPENSES  Maximum Expense Limit for Board & System Administration (Step 3)  \$1,794,252	' · · · · · · · · · · · · · · · · · · ·	\$1,703,871
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%  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)  \$1,794,25;  Considerations for Charter Schools and Small Boards:  If Charter School, enter 51,000  (If francophone Board, enter 400,000  (If none of these considerations apply, leave the above cells blank)  MAXIMUM EXPENSE LIMIT  \$1,776,096  PLUS: transfers to Restricted - Operating (Board/System Administration)  \$3,1776,096  \$4,527  \$4,529  \$4,529  \$4,529  \$4,529  \$4,529  \$4,529  \$4,529  \$4,529  \$4,529  \$4,529  \$5,776,096  \$5,7776,096  \$6,000  \$6,0	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%  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 e,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  Considerations for Charter Schools and Small Boards:  If Charter School, enter 51,000  If Francophone Board, enter 400,000  (If none of these considerations apply, leave the above cells blank)  MAXIMUM EXPENSE LIMIT  S1,794,252  STEP 4  Compare maximum expense limit amounts calculated in Step 3 to actual expenses (from Schedule A)  Actual Board Governance & System Administration expenses  \$1,776,098  \$1,776,098  \$1,776,098  \$1,776,098  CLESS: transfers to Restricted - Operating (Board/System Administration)  \$1,688,003  Maximum Expense Limit for Board & System Administration (Step 3)  \$1,794,252	School generated funds (Schedule E)	\$1,694,225
If "Total Net Enrolled Students" are 6,000 and over = 4%  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 × .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)  \$1,794,252  Considerations for Charter Schools and Small Boards:  If Charter School, enter 51,000  If Francophone Board, enter 400,000  (If none of these considerations apply, leave the above cells blank)  MAXIMUM EXPENSE LIMIT  \$1,794,252  STEP 4  Compare maximum expense limit amounts calculated in Step 3 to actual expenses (from Schedule A)  Actual Board Governance & System Administration expenses  \$1,776,099  PLUS: transfers to Restricted - Operating (Board/System Administration)  \$8,80,995	Calculation of maximum expense limit PERCENTAGE for Board and System Administration expenses If "Total Net Enrolled Students" are 6,000 and over = 4% 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) \$1,794,252 Considerations for Charter Schools and Small Boards:  If Charter School, enter 51,000 \$1 \$1.794,252 Considerations for Charter 400,000 \$2 \$1.794,252 Considerations for these considerations apply, leave the above cells blank) MAXIMUM EXPENSE LIMIT  Actual Board Governance & System Administration expenses \$1,776,098 PLUS: transfers to Restricted - Operating (Board/System Administration) \$2 \$1.794,252 Compare maximum expense limit amounts calculated in Step 3 to actual expenses (from Schedule A)  Actual Board Governance & System Administration expenses \$1,776,098 PLUS: transfers to Restricted - Operating (Board/System Administration) \$3 \$1.688,005 TOTAL BOARD GOVERNANCE & SYSTEM ADMINISTRATION EXPENSES \$1,688,005  Maximum Expense Limit for Board & System Administration (Step 3) \$1,794,252	BASE TOTAL FOR CALCULATING MAXIMUM EXPENSE LIMIT	\$39,695,843
Calculate maximum expense limit AMOUNTS for Board and System Administration expenses  Maximum Expense Limit percentage (Step 2) x Base Total (Step 1)  Considerations for Charter Schools and Small Boards:  If Charter School, enter 51,000  If Francophone Board, enter 400,000  (If none of these considerations apply, leave the above cells blank)  MAXIMUM EXPENSE LIMIT  STEP 4  Compare maximum expense limit amounts calculated in Step 3 to actual expenses (from Schedule A)  Actual Board Governance & System Administration expenses  PLUS: transfers to Restricted - Operating (Board/System Administration)  LESS: transfers from Restricted - Operating (Board/System Administration)  -\$88,095	Considerations for Charter Schools and Small Boards:  If Charter School, enter 51,000  If Francophone Board, enter 400,000  (If none of these considerations apply, leave the above cells blank)  MAXIMUM EXPENSE LIMIT  STEP 4  Compare maximum expense limit amounts calculated in Step 3 to actual expenses (from Schedule A)  Actual Board Governance & System Administration expenses PLUS: transfers to Restricted - Operating (Board/System Administration)  LESS: transfers from Restricted - Operating (Board/System Administration)  TOTAL BOARD GOVERNANCE & SYSTEM ADMINISTRATION EXPENSES  Maximum Expense Limit for Board & System Administration (Step 3)  \$1,794,252	The Maximum Expense Limit for Board and System Administration is based on an arithmetical proration for the TOTAL 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 o Note: Calculation unnecessary if Total FTE is 6,000 or more, and 2,000 & less.	· ·
Maximum Expense Limit percentage (Step 2) x Base Total (Step 1)  Considerations for Charter Schools and Small Boards:  If Charter School, enter 51,000  If Francophone Board, enter 400,000  (If none of these considerations apply, leave the above cells blank)  MAXIMUM EXPENSE LIMIT  STEP 4  Compare maximum expense limit amounts calculated in Step 3 to actual expenses (from Schedule A)  Actual Board Governance & System Administration expenses  PLUS: transfers to Restricted - Operating (Board/System Administration)  LESS: transfers from Restricted - Operating (Board/System Administration)  -\$88,093	Maximum Expense Limit percentage (Step 2) x Base Total (Step 1)  Considerations for Charter Schools and Small Boards:  If Charter School, enter 51,000  If Francophone Board, enter 400,000  (If none of these considerations apply, leave the above cells blank)  MAXIMUM EXPENSE LIMIT  STEP 4  Compare maximum expense limit amounts calculated in Step 3 to actual expenses (from Schedule A)  Actual Board Governance & System Administration expenses  PLUS: transfers to Restricted - Operating (Board/System Administration)  LESS: transfers from Restricted - Operating (Board/System Administration)  TOTAL BOARD GOVERNANCE & SYSTEM ADMINISTRATION EXPENSES  Maximum Expense Limit for Board & System Administration (Step 3)  \$1,794,252		
Considerations for Charter Schools and Small Boards:  If Charter School, enter 51,000  If Francophone Board, enter 400,000  (If none of these considerations apply, leave the above cells blank)  MAXIMUM EXPENSE LIMIT  STEP 4  Compare maximum expense limit amounts calculated in Step 3 to actual expenses (from Schedule A)  Actual Board Governance & System Administration expenses  PLUS: transfers to Restricted - Operating (Board/System Administration)  LESS: transfers from Restricted - Operating (Board/System Administration)  -\$88,093	Considerations for Charter Schools and Small Boards:  If Charter School, enter 51,000  If Francophone Board, enter 400,000  (If none of these considerations apply, leave the above cells blank)  MAXIMUM EXPENSE LIMIT  STEP 4  Compare maximum expense limit amounts calculated in Step 3 to actual expenses (from Schedule A)  Actual Board Governance & System Administration expenses  PLUS: transfers to Restricted - Operating (Board/System Administration)  LESS: transfers from Restricted - Operating (Board/System Administration)  TOTAL BOARD GOVERNANCE & SYSTEM ADMINISTRATION EXPENSES  Maximum Expense Limit for Board & System Administration (Step 3)  \$1,794,252	l	\$1,794,252
If Charter School, enter 51,000 0 \$( If Francophone Board, enter 400,000 0 \$( If none of these considerations apply, leave the above cells blank)  MAXIMUM EXPENSE LIMIT \$1,794,255  STEP 4  Compare maximum expense limit amounts calculated in Step 3 to actual expenses (from Schedule A)  Actual Board Governance & System Administration expenses \$1,776,096  PLUS: transfers to Restricted - Operating (Board/System Administration) \$( LESS: transfers from Restricted - Operating (Board/System Administration) -\$88,095	If Charter School, enter 51,000 0 \$C  If Francophone Board, enter 400,000 0 \$C  (If none of these considerations apply, leave the above cells blank)  MAXIMUM EXPENSE LIMIT \$1,794,252  STEP 4  Compare maximum expense limit amounts calculated in Step 3 to actual expenses (from Schedule A)  Actual Board Governance & System Administration expenses \$1,776,098  PLUS: transfers to Restricted - Operating (Board/System Administration) \$C  LESS: transfers from Restricted - Operating (Board/System Administration) -\$88,093  TOTAL BOARD GOVERNANCE & SYSTEM ADMINISTRATION EXPENSES \$1,688,005		. , . ,===
If Francophone Board, enter 400,000 0 \$( If none of these considerations apply, leave the above cells blank)  MAXIMUM EXPENSE LIMIT \$1,794,255  STEP 4  Compare maximum expense limit amounts calculated in Step 3 to actual expenses (from Schedule A)  Actual Board Governance & System Administration expenses \$1,776,096  PLUS: transfers to Restricted - Operating (Board/System Administration) \$( LESS: transfers from Restricted - Operating (Board/System Administration) -\$88,095	If Francophone Board, enter 400,000 (If none of these considerations apply, leave the above cells blank)  MAXIMUM EXPENSE LIMIT  STEP 4 Compare maximum expense limit amounts calculated in Step 3 to actual expenses (from Schedule A)  Actual Board Governance & System Administration expenses PLUS: transfers to Restricted - Operating (Board/System Administration) LESS: transfers from Restricted - Operating (Board/System Administration) TOTAL BOARD GOVERNANCE & SYSTEM ADMINISTRATION EXPENSES  Maximum Expense Limit for Board & System Administration (Step 3)  \$1,794,252	Considerations for Charter Schools and Small Boards:	
(If none of these considerations apply, leave the above cells blank)  MAXIMUM EXPENSE LIMIT  \$1,794,252  STEP 4  Compare maximum expense limit amounts calculated in Step 3 to actual expenses (from Schedule A)  Actual Board Governance & System Administration expenses  PLUS: transfers to Restricted - Operating (Board/System Administration)  LESS: transfers from Restricted - Operating (Board/System Administration)  -\$88,093	(If none of these considerations apply, leave the above cells blank)  MAXIMUM EXPENSE LIMIT  \$1,794,252  STEP 4  Compare maximum expense limit amounts calculated in Step 3 to actual expenses (from Schedule A)  Actual Board Governance & System Administration expenses PLUS: transfers to Restricted - Operating (Board/System Administration) LESS: transfers from Restricted - Operating (Board/System Administration) TOTAL BOARD GOVERNANCE & SYSTEM ADMINISTRATION EXPENSES  Maximum Expense Limit for Board & System Administration (Step 3)  \$1,794,252	If Charter School, enter 51,000	\$0
MAXIMUM EXPENSE LIMIT  \$1,794,255  STEP 4  Compare maximum expense limit amounts calculated in Step 3 to actual expenses (from Schedule A)  Actual Board Governance & System Administration expenses  PLUS: transfers to Restricted - Operating (Board/System Administration)  LESS: transfers from Restricted - Operating (Board/System Administration)  -\$88,095	MAXIMUM EXPENSE LIMIT  \$1,794,252  STEP 4  Compare maximum expense limit amounts calculated in Step 3 to actual expenses (from Schedule A)  Actual Board Governance & System Administration expenses  PLUS: transfers to Restricted - Operating (Board/System Administration)  LESS: transfers from Restricted - Operating (Board/System Administration)  TOTAL BOARD GOVERNANCE & SYSTEM ADMINISTRATION EXPENSES  Maximum Expense Limit for Board & System Administration (Step 3)  \$1,794,252	If Francophone Board, enter 400,000	\$0
STEP 4 Compare maximum expense limit amounts calculated in Step 3 to actual expenses (from Schedule A)  Actual Board Governance & System Administration expenses  PLUS: transfers to Restricted - Operating (Board/System Administration)  LESS: transfers from Restricted - Operating (Board/System Administration)  -\$88,093	Actual Board Governance & System Administration expenses  PLUS: transfers to Restricted - Operating (Board/System Administration)  LESS: transfers from Restricted - Operating (Board/System Administration)  TOTAL BOARD GOVERNANCE & SYSTEM ADMINISTRATION EXPENSES  Maximum Expense Limit for Board & System Administration (Step 3)  \$1,794,252	l ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' '	
Actual Board Governance & System Administration expenses PLUS: transfers to Restricted - Operating (Board/System Administration)  LESS: transfers from Restricted - Operating (Board/System Administration) -\$88,093	Actual Board Governance & System Administration expenses  PLUS: transfers to Restricted - Operating (Board/System Administration)  LESS: transfers from Restricted - Operating (Board/System Administration)  TOTAL BOARD GOVERNANCE & SYSTEM ADMINISTRATION EXPENSES  Maximum Expense Limit for Board & System Administration (Step 3)  \$1,776,098  \$0  \$0  \$1,776,098  \$1,77	MAXIMUM EXPENSE LIMIT	\$1,794,252
Actual Board Governance & System Administration expenses PLUS: transfers to Restricted - Operating (Board/System Administration)  LESS: transfers from Restricted - Operating (Board/System Administration) -\$88,093	Actual Board Governance & System Administration expenses  PLUS: transfers to Restricted - Operating (Board/System Administration)  LESS: transfers from Restricted - Operating (Board/System Administration)  TOTAL BOARD GOVERNANCE & SYSTEM ADMINISTRATION EXPENSES  Maximum Expense Limit for Board & System Administration (Step 3)  \$1,776,098  \$0  \$0  \$1,776,098  \$1,77		
PLUS: transfers to Restricted - Operating (Board/System Administration) \$( LESS: transfers from Restricted - Operating (Board/System Administration) -\$88,093	PLUS: transfers to Restricted - Operating (Board/System Administration)  LESS: transfers from Restricted - Operating (Board/System Administration)  TOTAL BOARD GOVERNANCE & SYSTEM ADMINISTRATION EXPENSES  \$1,688,005  Maximum Expense Limit for Board & System Administration (Step 3)  \$1,794,252	ICTED 4	
LESS: transfers from Restricted - Operating (Board/System Administration) -\$88,093	LESS: transfers from Restricted - Operating (Board/System Administration)  TOTAL BOARD GOVERNANCE & SYSTEM ADMINISTRATION EXPENSES  \$1,688,005  Maximum Expense Limit for Board & System Administration (Step 3)  \$1,794,252	S1EP 4 Compare maximum expense limit amounts calculated in Step 3 to actual expenses (from Schedule A)	
	TOTAL BOARD GOVERNANCE & SYSTEM ADMINISTRATION EXPENSES \$1,688,005  Maximum Expense Limit for Board & System Administration (Step 3) \$1,794,252	Compare maximum expense limit amounts calculated in Step 3 to actual expenses (from Schedule A)	\$1,776,098
TOTAL BOARD GOVERNANCE & SYSTEM ADMINISTRATION FXPENSES 1 \$1 688 00	Maximum Expense Limit for Board & System Administration (Step 3) \$1,794,252	Compare maximum expense limit amounts calculated in Step 3 to actual expenses (from Schedule A)  Actual Board Governance & System Administration expenses PLUS: transfers to Restricted - Operating (Board/System Administration)	\$1,776,098 \$0
		Compare maximum expense limit amounts calculated in Step 3 to actual expenses (from Schedule A)  Actual Board Governance & System Administration expenses  PLUS: transfers to Restricted - Operating (Board/System Administration)  LESS: transfers from Restricted - Operating (Board/System Administration)	
		Compare maximum expense limit amounts calculated in Step 3 to actual expenses (from Schedule A)  Actual Board Governance & System Administration expenses  PLUS: transfers to Restricted - Operating (Board/System Administration)  LESS: transfers from Restricted - Operating (Board/System Administration)	\$0 -\$88,093
Maximum Expense Limit for Board & System Administration (Step 3) \$1,794,252	ACTIIAI FYPENSES - OVER/HNDER) MAYIMIIM EYPENSE I IMIT	Compare maximum expense limit amounts calculated in Step 3 to actual expenses (from Schedule A)  Actual Board Governance & System Administration expenses  PLUS: transfers to Restricted - Operating (Board/System Administration)  LESS: transfers from Restricted - Operating (Board/System Administration)  TOTAL BOARD GOVERNANCE & SYSTEM ADMINISTRATION EXPENSES	-\$88,093 \$1,688,005
ACTUAL EVDENGES OVER/UNDER) MAYIMUM EVDENGE LIMIT	ACTUAL EXPENSES - OVER(UNDER) MAXIMUM EXPENSE LIMIT   -\$106,247	Compare maximum expense limit amounts calculated in Step 3 to actual expenses (from Schedule A)  Actual Board Governance & System Administration expenses  PLUS: transfers to Restricted - Operating (Board/System Administration)  LESS: transfers from Restricted - Operating (Board/System Administration)	\$0 -\$88,093

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

	ended SGF - Opening Balance August 31, 2003 (Note 1)		\$842,328
Source	e of School Generated Funds:		
, ou. o.	Total School Generated Funds for the year (Note 2)	\$1,694,225	
	Less: SGF - related cost recoveries (Note 3)	\$465,320	
	- capitalized at the District level (Note 4)	\$0	
	Net Total	\$1,228,905	
	Plus: Donations Received (Note 5)	\$88,979	
	Equals: Net Additions to SGF		\$1,317,88
	Net SGF Available for discretionary spending		\$2,160,21
	Net 301 Available for discretionary spending		φ2,100,21.
let SC	F revenue and Net SGF expense - per schedule A, lines 28 and 39		
	Net expended SGF for discretionary purposes (Note 6)		\$1,348,93
Jnexp	ended SGF - Closing Balance August 31, 2004		\$811,27
Note 1	Input "(Restated)" beside Balance at August 31, 2003 where not taken from the finalized 2002		
	Excludes fees collected pursuant to Section 60(2)(j) of the School Act (e.g. instruction materia policy or resolution). Includes any SURPLUS amount of current year cafeteria operating rever This total SGF for the year is the amount used to calculate the Schedule D administrative cap.	ls and technology fees det nues over related cafeteria	ermined by board
Note 3	policy or resolution). Includes any SURPLUS amount of current year cafeteria operating rever	Is and technology fees det nues over related cafeteria f tickets, payment to DJ at leals for lunch program), o al students (e.g. cost of fiel are recorded as instruction I cafeteria operating exper	ermined by board a operating expenses.  school dance; or (b) collected and lid trips for student in resource fees.  nses is
	policy or resolution). Includes any SURPLUS amount of current year cafeteria operating rever This total SGF for the year is the amount used to calculate the Schedule D administrative cap. These are the expenses (a) incurred in generating SGF (e.g. fundraising expenses, printing of staffing and supplies for a dinner; raffle prizes; supplies for a car wash; book fair purchases; murchases; meals for lunch program), or (b) collected and disbursed for the benefit of individual activities not leading to CEU's). Monies collected for CEU-related activities are not SGF, they As only the current year's "surplus" amount of school cafeteria operating revenues over school	Is and technology fees det nues over related cafeteria f tickets, payment to DJ at leals for lunch program), o al students (e.g. cost of fiel are recorded as instruction I cafeteria operating exper re NOT included in SGF-re	school dance; or (b) collected and dd trips for student in resource fees. Inses is elated cost recoveries.
Note 3 Note 4	policy or resolution). Includes any SURPLUS amount of current year cafeteria operating rever This total SGF for the year is the amount used to calculate the Schedule D administrative cap. These are the expenses (a) incurred in generating SGF (e.g. fundraising expenses, printing of staffing and supplies for a dinner; raffle prizes; supplies for a car wash; book fair purchases; murchases; meals for lunch program), or (b) collected and disbursed for the benefit of individual activities not leading to CEU's). Monies collected for CEU-related activities are not SGF, they As only the current year's "surplus" amount of school cafeteria operating revenues over school considered a source of total school generated funds for the year, cafeteria expenses/COGS at All capital items purchased with SGF should be purchased through the District office. As with	Is and technology fees det nues over related cafeteria of tickets, payment to DJ at leals for lunch program), o all students (e.g. cost of fiel are recorded as instruction of cafeteria operating exper re NOT included in SGF-re- related cost recoveries, th	school dance; or (b) collected and ld trips for student in resource fees. In resourc

## SCHEDULE F to the AFS Operations and Maintenance Program 2003-2004 Expenses

				Expensed				
EXPENSES	Custodial	Maintenance	Utilities and Telecommunications	IMP & Portable Relocations	Facility Planning & Operations Administration	SUB-TOTAL Operations & Maintenance	Supported Capital & Debt Services	TOTAL Operations and Maintenance
Uncertificated salaries and wages	\$1,249,468	\$315,185	\$0	\$107,970	\$98,295	\$1,770,918		\$1,770,918
Uncertificated benefits	\$267,090	\$92,009	\$0	\$0	\$20,361	\$379,460		\$379,460
Sub-total Remuneration	\$1,516,558	\$407,194	\$0	\$107,970	\$118,656	\$2,150,378		\$2,150,378
Contracted Services	\$9,775	\$79,477	\$0	\$565,530	\$0	\$654,782		\$654,782
Supplies	\$23,480	\$206,626	\$0	\$217,710	\$0	\$447,817		\$447,817
Electricity			\$598,508			\$598,508		\$598,508
Natural Gas/Heating Fuel			\$443,576			\$443,576		\$443,576
Sewer and Water			\$105,138			\$105,138		\$105,138
Telecommunications			\$19,858			\$19,858		\$19,858
Insurance					\$106,410	\$106,410		\$106,410
Net school generated funds	\$0	\$0	\$0	\$0	\$0	\$0		\$0
Amortization of capital assets								
Supported							\$1,612,466	\$1,612,466
Unsupported						\$11,317		\$11,317
Total Amortization						\$11,317	\$1,612,466	\$1,623,783
Interest on capital debt								
Supported							\$655,718	\$655,718
Unsupported				\$0		\$0		\$0
Other interest charges						\$0		\$0
Losses on disposal of capital assets						\$0		\$0
Cost recoveries & transfers						(\$13,909)		(\$13,909
TOTAL EXPENSES	\$1,549,814	\$693,297	\$1,167,080	\$891,210	\$225,066	\$4,523,874	\$2,268,184	\$6,792,058
SQUARE METRES								
School Buildings								706,260.7
Non School Buildings								47,010.0
STAFF FTE'S (Completion Optional for 2003/2004)								
Board Employed	0.0	0.0						
Contracted Services	0.0	0.0	L					

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 activites 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)

						Performance			_
Chairperson:		FTE's	Remuneration	Benefits	Allowances	Bonuses	ERIP's / Other	Total	Expenses
•		0.0	00	**	••			00	
Name	Ms. M. Fisher	0.0	\$0	\$0	\$0			\$0	\$
Name Other Board Men	Mr. H. Pearson	1.0	\$13,331	\$2,472	\$0			\$15,803	\$6,60
Name	Ms. M. Fisher	1.0	\$14,706	\$2,988	\$0			\$17,694	\$6,86
Name	Ms. V. Jorgensen	1.0	\$11,363	\$2,898	\$0			\$14,261	\$6,74
Name	Mr. G. Kujala	1.0	\$18,206	\$3,095	\$0			\$21,301	\$6,88
Name	Ms. R. Taylor	1.0	\$11,581	\$2,803	\$0			\$14,385	\$4,71
Name	Ms. G. Thomas	1.0	\$15,425	\$2,973	\$0			\$18,398	\$7,45
Name	Mr. H. Pearson	0.0	\$0	\$0	\$0			\$0	\$
Name		0.0	\$0	\$0	\$0			\$0	\$
Name		0.0	\$0	\$0	\$0			\$0	\$
Name		0.0	\$0	\$0	\$0			\$0	\$
Name		0.0	\$0	\$0	\$0			\$0	\$
Name		0.0	\$0	\$0	\$0			\$0	\$
Name		0.0	\$0	\$0	\$0			\$0	\$
Name		0.0	\$0	\$0	\$0			\$0	\$
Name		0.0	\$0	\$0	\$0			\$0	\$
Name		0.0	\$0	\$0	\$0			\$0	\$
Name		0.0	\$0	\$0	\$0			\$0	\$
Name		0.0	\$0	\$0	\$0			\$0	\$
Name		0.0	\$0	\$0	\$0			\$0	\$
Name		0.0	\$0	\$0	\$0			\$0	\$
Subtotal		6.0	\$84,612	\$17,230	\$0			\$101,842	\$39,270
Superintendent	J. Greg Thomas	1.0	\$119,337	\$9,120	\$0	\$0		\$128,457	\$22,16
Superintendent		0.0	\$0	\$0	\$0	\$0		\$0	\$
	er Cody G. McClintock	1.0	\$99,967	\$16,119	\$0	\$0		\$116,086	\$9,82
Secretary/Treasur	er	0.0	\$0	\$0	\$0	\$0	-	\$0	\$
Board Secretary		0.0	\$0	\$0	\$0	\$0		\$0	\$
Board Secretary		0.0	\$0	\$0	\$0	\$0		\$0	\$
Board Treasurer		0.0	\$0	\$0	\$0	\$0		\$0	\$
Board Treasurer		0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$
Certificated Salari	00	272.9	\$19,373,302	\$2,003,018	40	\$0	¢42.027	\$21,420,257	
					\$0				
Uncertificated Sala	aries & vvayes	1,220.0	\$7,873,207	\$1,547,474	\$0	\$0	\$0	\$9,420,681	
TOTALS			\$27,550,425	\$3,592,960	\$0	\$0	\$43,937	\$31,187,323	

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) 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 specifed 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.
- 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.