

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

**Aurora School Ltd.**


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Legal Name of School Jurisdiction

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**8755-170 Street, Edmonton AB T5R 5Y6**

Mailing Address

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**Phone: (780) 930-5502 Fax: (780) 930-5598**

Telephone and Fax Numbers

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

The financial statements and supporting schedules Aurora School Ltd.

(Legal Name of School Jurisdiction)

presented to Alberta Learning have been prepared by school jurisdiction management which has responsibility for their preparation, integrity and objectivity. The financial statements and schedules, including notes, have been prepared in accordance with generally accepted accounting principles and Ministerial requirements for Alberta school jurisdictions.

In fulfilling its reporting responsibilities, management has maintained internal control systems and procedures designed to provide reasonable assurance that the school jurisdiction's assets are safeguarded, that transactions are executed in accordance with appropriate authorization and that accounting records may be relied upon to properly reflect the school jurisdiction's transactions. The effectiveness of the control systems is supported by the selection and training of qualified personnel, an organizational structure that provides an appropriate division of responsibility and a strong budgetary system of control.

**Board of Trustees Responsibility**

The ultimate responsibility for the financial statements lies with the Board of Trustees. The Board reviewed the financial statements with management in detail and the Board approved the financial statements for release.

**External Auditors**

The Board appoints external auditors to audit the financial statements and meets with the auditors to review their findings. The external auditors have full and free access to school jurisdiction records.

**Declaration of Management and Board Chairman**

To the best of our knowledge and belief, these financial statements and supporting schedules reflect, in all material respects, the financial position and results of operations and cash flows for the year in accordance with generally accepted accounting principles and Ministerial requirements for Alberta school jurisdictions.

<b>BOARD CHAIRMAN</b>	
<b>Klaus Zerulla</b>	<b>"ORIGINAL SIGNED"</b>
Name	Signature

<b>SUPERINTENDENT</b>	
<b>Ross Johnston</b>	<b>"ORIGINAL SIGNED"</b>
Name	Signature

<b>SECRETARY TREASURER OR TREASURER</b>	
<b>Holly Maccagno</b>	<b>"ORIGINAL SIGNED"</b>
Name	Signature

**18-Nov-04**

Board-approved Release Date

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To the Members of Aurora School Ltd.:

We have audited the statement of financial position of Aurora School Ltd. 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's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

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

Edmonton, Alberta

October 8, 2004

*Meyers Norris Penny LLP*

Chartered Accountants



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

(in dollars)

	2004	2003
<b>ASSETS</b>		
Current assets		
Cash and temporary investments	\$3,089,687	\$2,505,402
Accounts receivable (net after allowances)	\$107,873	\$90,381
Prepaid expenses	\$5,200	\$4,400
Other current assets	\$0	\$0
<b>Total current assets</b>	<b>\$3,202,760</b>	<b>\$2,600,183</b>
School generated assets	\$0	\$0
Trust assets	\$0	\$0
Long term accounts receivable	\$0	\$0
Long term investments	\$0	\$0
Capital assets		
Land	\$0	\$0
Buildings	\$137,694	
Less: accumulated amortization	(\$46,721)	\$90,973
Equipment	\$595,054	
Less: accumulated amortization	(\$566,310)	\$28,744
Vehicles	\$0	
Less: accumulated amortization	\$0	\$0
<b>Total capital assets</b>	<b>\$119,717</b>	<b>\$147,806</b>
<b>TOTAL ASSETS</b>	<b>\$3,322,477</b>	<b>\$2,747,989</b>
<b>LIABILITIES</b>		
Current liabilities		
Bank indebtedness	\$0	\$0
Accounts payable and accrued liabilities	\$410,886	\$250,876
Deferred revenue	\$69,787	\$75,260
Deferred capital allocations	\$0	\$0
Current portion of all long term debt	\$0	\$0
<b>Total current liabilities</b>	<b>\$480,673</b>	<b>\$326,136</b>
School generated liabilities	\$0	\$0
Trust liabilities	\$0	\$0
Employee future benefits liability	\$0	\$0
Long term debt		
Supported: Debentures and other supported debt	\$0	\$0
Less: Current portion of supported debt	\$0	\$0
Unsupported: Debentures and Capital Loans	\$0	\$0
Capital Leases	\$0	\$0
Mortgages	\$0	\$0
Less: Current portion of unsupported debt	\$0	\$0
Unamortized capital allocations	\$0	\$0
<b>Total long term liabilities</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL LIABILITIES</b>	<b>\$480,673</b>	<b>\$326,136</b>
<b>NET ASSETS</b>		
Unrestricted net assets	\$314,007	\$81,310
Operating Reserves	\$390,646	\$510,403
Accumulated Operating Surplus (Deficit)	\$704,653	\$591,713
Investment in capital assets	\$119,717	\$147,806
Capital Reserves	\$2,017,434	\$1,682,334
Total Capital Funds	\$2,137,151	\$1,830,140
<b>Total net assets</b>	<b>\$2,841,804</b>	<b>\$2,421,853</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$3,322,477</b>	<b>\$2,747,989</b>

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

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

(in dollars)

	Actual 2004	Budget 2004	Actual 2003
<b>REVENUES</b>			
Alberta Learning	\$2,173,366	\$2,169,934	\$2,015,893
Alberta Infrastructure	\$520,701	\$185,000	\$405,302
Alberta Finance	\$0	\$0	\$0
Other Government of Alberta	\$0	\$0	\$0
Federal Government and/or First Nations	\$0	\$0	\$0
Other Alberta school authorities	\$0	\$0	\$0
Out of province authorities	\$0	\$0	\$0
Alberta Municipalities	\$0	\$0	\$0
Instruction resource fees	\$34,542	\$31,550	\$22,059
Transportation fees	\$41,286	\$35,000	\$32,999
Other sales and services	\$3,983	\$0	\$2,595
Investment income	\$58,580	\$0	\$56,459
Gifts and donations	\$0	\$0	\$0
Rentals of facilities	\$0	\$0	\$0
Net school generated funds	\$35,268	\$36,000	\$42,884
Gains on disposal of capital assets	\$0	\$0	\$0
Amortization of capital allocations	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$2,867,726</b>	<b>\$2,457,484</b>	<b>\$2,578,191</b>
<b>EXPENSES</b>			
Certificated salaries	\$1,415,973	\$1,390,000	\$1,322,070
Certificated benefits	\$147,339	\$152,000	\$143,778
Uncertificated salaries and wages	\$151,908	\$93,000	\$133,187
Uncertificated benefits	\$21,832	\$11,000	\$14,446
Services, contracts and supplies	\$646,412	\$587,533	\$510,982
Net school generated funds	\$35,268	\$36,000	\$42,884
Capital and debt services			
Amortization of capital assets			
Supported	\$0	\$0	\$0
Unsupported	\$28,089	\$35,000	\$28,089
Total Amortization of capital assets	\$28,089	\$35,000	\$28,089
Interest on capital debt			
Supported	\$0	\$0	\$0
Unsupported	\$0	\$0	\$0
Total Interest on capital debt	\$0	\$0	\$0
Other interest charges	\$954	\$2,400	\$780
Losses on disposal of capital assets	\$0	\$0	\$0
<b>Total Expenses</b>	<b>\$2,447,775</b>	<b>\$2,306,933</b>	<b>\$2,196,216</b>
<b>SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES BEFORE UNRESTRICTED REVENUES USED FOR CAPITAL PURPOSES AND EXTRAORDINARY ITEM</b>	<b>\$419,951</b>	<b>\$150,551</b>	<b>\$381,975</b>
Unrestricted revenues used for capital purposes	\$0	\$0	\$0
Extraordinary Item	\$0	\$0	\$0
<b>SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES</b>	<b>\$419,951</b>	<b>\$150,551</b>	<b>\$381,975</b>

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

**STATEMENT OF CASH FLOWS**

for the Year Ended August 31

(in dollars)

	2004	2003
<b>CASH FLOWS FROM:</b>		
<b>A. OPERATIONS</b>		
Surplus (deficit) of revenues over expenses for the year	\$419,951	\$381,975
Add (Deduct) items not requiring cash:		
Amortization of capital allocations revenue	\$0	\$0
Total amortization expense	\$28,089	\$28,089
Gains on disposal of capital assets	\$0	\$0
Losses on sale of capital assets	\$0	\$0
Changes in accrued accounts:		
Accounts receivable	(\$17,492)	(\$33,179)
Prepays and other current assets	(\$800)	\$0
Long term accounts receivable	\$0	\$0
Long term investments	\$0	\$0
Payables and accrued liabilities	\$160,010	\$89,755
Deferred revenue	(\$5,473)	(\$16,509)
Employee future benefits	\$0	\$0
Other (describe)	\$0	\$0
<b>Total sources (uses) of cash from Operations</b>	<b>\$584,285</b>	<b>\$450,131</b>
<b>B. INVESTING ACTIVITIES</b>		
Purchases of capital assets		
Land	\$0	\$0
Buildings	\$0	(\$73,755)
Equipment	\$0	\$0
Vehicles	\$0	\$0
Net proceeds from disposal of capital assets	\$0	\$0
Other (describe)	\$0	\$0
<b>Total sources (uses) of cash from Investing activities</b>	<b>\$0</b>	<b>(\$73,755)</b>
<b>C. FINANCING ACTIVITIES</b>		
Capital allocations received	\$0	\$0
Issue of long term debt	\$0	\$0
Repayment of long term debt	\$0	\$0
Add back: supported portion	\$0	\$0
Other (describe)	\$0	\$0
<b>Total sources (uses) from Financing activities</b>	<b>\$0</b>	<b>\$0</b>
<b>Net sources (uses) of cash equivalents* during year</b>	<b>\$584,285</b>	<b>\$376,376</b>
<b>Cash Equivalents at the beginning of the year</b>	<b>\$2,505,402</b>	<b>\$2,129,026</b>
<b>Cash Equivalents at the end of the year</b>	<b>\$3,089,687</b>	<b>\$2,505,402</b>

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

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

School Jurisdiction Code: 6020

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	TOTAL NET ASSETS <small>(Columns 2+3+4)</small>	INVESTMENT IN CAPITAL ASSETS	UNRESTRICTED NET ASSETS	TOTAL RESTRICTED NET ASSETS <small>(Columns 5 to 14)</small>	RESTRICTED NET ASSETS									
					School Based		Infrastructure		Board & System Admin.		Transportation		External Services	
					Unsupported Operating Reserves	Unsupported Capital Reserves	Unsupported O & M Operating Reserves	Unsupported Capital Reserves	Unsupported Operating Reserves	Unsupported Capital Reserves	Unsupported Operating Reserves	Unsupported Capital Reserves	Unsupported Operating Reserves	Unsupported Capital Reserves
<b>Balance at August 31, 2003</b>	\$2,421,853	\$147,806	\$81,310	\$2,192,737	\$250,000	\$0	\$140,646	\$1,682,334	\$0	\$0	\$119,757	\$0	\$0	\$0
<u>Prior period adjustments (describe)</u>														
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Adjusted Balance, Aug. 31, 2003</b>	\$2,421,853	\$147,806	\$81,310	\$2,192,737	\$250,000	\$0	\$140,646	\$1,682,334	\$0	\$0	\$119,757	\$0	\$0	\$0
Surplus(def) of revenue over expenses	\$419,951		\$419,951											
Board funded capital transactions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations of non-amortizable assets	\$0	\$0												
Amortization of capital assets		(\$28,089)	\$28,089											
Amortization of capital allocations		\$0	\$0											
Disposal of unsupported capital assets	\$0	\$0	\$0	\$0		\$0		\$0		\$0		\$0		\$0
Disposal of supported capital assets-unsupported portion	\$0	\$0	\$0			\$0		\$0		\$0		\$0		\$0
Debt principal payments (unsupported)		\$0	\$0											
Net transfers to operating reserves			\$119,757	(\$119,757)	\$0		\$0		\$0		(\$119,757)		\$0	
Net transfers from operating reserves			\$0	\$0	\$0		\$0		\$0		\$0		\$0	
Net transfers to capital reserves			(\$335,100)	\$335,100		\$0		\$335,100		\$0		\$0		\$0
Net transfers from capital reserves			\$0	\$0		\$0		\$0		\$0		\$0		\$0
<b>Balance at August 31, 2004</b>	\$2,841,804	\$119,717	\$314,007	\$2,408,080	\$250,000	\$0	\$140,646	\$2,017,434	\$0	\$0	\$0	\$0	\$0	\$0

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

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

(in dollars)

	<b>Deferred Capital Allocations</b>	<b>Unamortized Capital Allocations</b>
<b>Balance at August 31, 2003</b>	\$0	\$0
<b>Add:</b>		
<b>Capital allocations from:</b> AB Infrastructure - New/Modernization Projects	\$0	
Other Government of Alberta	\$0	
Federal Government and/or First Nations	\$0	
Other sources	\$0	
<b>Interest earned on provincial government capital allocations</b>	\$0	
<b>Other capital grants and donations</b>	\$0	
<b>Proceeds on disposal of supported capital assets</b>	\$0	
<b>Insurance proceeds</b>	\$0	
<b>Donated capital assets (depreciable, at Fair Market Value)</b>		\$0
<b>Transferred in capital assets (depreciable)</b>		\$0
<b>Current Year Debenture Principal Repayment</b>		\$0
<b>Expended capital allocations - current year</b>	\$0	\$0
<b>Less:</b>		
<b>Unamortized Capital Allocation affected by a disposal through transfer out</b>		\$0
<b>Capital allocations amortized to revenue</b>		\$0
<b>Balance at August 31, 2004</b>	\$0	\$0

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



**1. Incorporation and operations**

Aurora School Ltd. ("the School") is a non-profit charter school incorporated under the Companies Act of Alberta. The School is governed by the School Act and the related Chartered Schools regulations. The School has been renewed to operate as a chartered school by Alberta Education for five years beginning September 2001.

**2. Significant accounting policies**

The financial statements have been prepared in accordance with Canadian generally accepted accounting principles and include the following significant accounting policies:

***Cash and cash equivalents***

Cash and cash equivalents include balances with banks, Government of Canada treasury bills and guaranteed investment certificates with maturities of three months or less. Cash subject to restrictions that prevent its use for current purposes is included in restricted cash.

***Property and equipment***

Property and equipment are initially recorded at cost. Amortization is provided using the straight-line method at rates intended to amortize the cost of assets over their estimated useful lives.

	Method	Rate
Portable classroom buildings	straight-line	10 %
Computer equipment	straight-line	33 %
Computer software	straight-line	50 %
Furniture and fixtures	straight-line	20 %

Improvements to building and grounds are amortized over the remaining term of the lease.

***Revenue recognition***

Aurora School Ltd. follows the deferral method of accounting for donation contributions (note 4). Restricted contributions are recognized as revenue in the year in which the related expenditures are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Externally restricted capital contributions are recorded as deferred contributions until the amount is invested to acquire capital assets. Amounts invested representing externally funded capital assets are then transferred to unamortized deferred capital contributions. Unamortized deferred capital contributions are recognized as revenue in the periods in which the related amortization expense of the funded capital asset is recorded.

Contributions of materials that would otherwise have been purchased are recorded at fair value when a fair value can be reasonably determined.

***Contributed services***

Volunteers contribute many hours to assist the school in performing its function. Because of the difficulty in determining their fair value, contributed services are not recognized in the financial statements.

***Income taxes***

Aurora School Ltd. is a registered charity and is exempt from income taxes under subsection 149.1(1) of the Income Tax Act.

***Pensions***

The School's employment contracts have no provision for employer contributions to a pension plan. 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.

***Measurement uncertainty***

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Amortization is based on the estimated useful life of property and equipment.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in earnings in the periods in which they become known.

**3. Property and equipment**

	<i>Cost</i>	<i>Accumulated amortization</i>	<i>2004 Net book value</i>	<i>2003 Net book value</i>
Portable classroom building	137,694	(46,720)	90,974	104,743
Computer equipment	109,016	(109,016)	-	-
Computer software	10,756	(10,756)	-	-
Furniture and fixtures	71,598	(42,854)	28,744	43,063
Improvements to building and grounds	403,684	(403,684)	-	-
	732,748	(613,030)	119,718	147,806

**4. Accounts payable**

Included in accounts payable is \$74,285 (2003 – Nil) representing a portion of a transportation grant that is refundable.

**5. Deferred contributions**

	<i>2004</i>	<i>2003</i>
Donner Canadian Foundation	48,503	53,976
Sundry donors for playground development	21,284	21,284
	69,787	75,260

The deferred contributions represent resources which are restricted by the contributors as to their use. As a result of these restrictions, cash in the amounts of \$69,787 (2003 - \$75,260) is restricted.

The School has spent \$5,473 (2003 - \$16,509) of the Donner Canadian Foundation contribution during the year. The remaining funds are to be spent on the following operational areas: developing the library, a program evaluation system, a Canadian history curriculum and a biological science program.

In prior years, the School has received various donations for playground development. None of these funds have been expended.

**6. Internal restrictions on net assets**

As the School is not permitted to borrow funds, the Board has appropriated surpluses to provide for the following future commitments and/or contractual obligations:

a) Relocation costs \$ 150,000

This internal restriction of net assets will provide for future relocation costs as the School is reviewing options to relocate to a new facility.

b) Curriculum development \$ 100,000

This internal restriction of net assets will provide for any costs associated with the School developing a high school program.

c) Building and grounds maintenance \$ 140,646

This internal restriction of net assets will provide for upgrades and improvements to the school as required under the occupancy agreement (Note 8).

d) Building development \$ 810,100

This internal restriction of net assets will provide for the adaptation of existing premises or the construction of an alternate facility.

e) Leasehold upgrades \$1,207,344

This internal restriction of net assets will provide for any leasehold upgrades.

**7. Fundraising**

	<i>2004</i>	<i>2003</i>
Revenues	52,370	51,814
Expenses	(22,600)	(25,769)
<hr/>		
	29,770	26,045
<hr/>		

**8. Conservatory classes**

	<i>2004</i>	<i>2003</i>
Revenues	3,983	2,595
Expenses	(3,983)	(2,595)
<hr/>		
	-	-
<hr/>		

**9. Premises commitments**

Aurora School Ltd. is committed under the terms of a premises commitment expiring in August 2006 to annual rent plus operating costs estimated to be \$240,000 for the 2005 and 2006 school years. The School has entered into a lease in 2004 for a portable classroom, which has an annual commitment of \$28,164 expiring in 2009.

**10. Financial instruments**

The School's financial instruments consist of cash and cash equivalents, accounts receivable, accounts payable and accruals and bonuses payable. It is management's opinion that the School is not exposed to significant interest, currency or credit risks arising from these financial instruments except as otherwise disclosed.

*Fair value disclosure*

The carrying amount of the financial instruments listed above approximate their fair values due to the short-term maturities of these items.

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

School Jurisdiction Code: \_\_\_\_\_ 6020

REVENUES	TOTAL	Early Childhood Services	Total Instruction (Grades 1 to 12)	Operations and Maintenance of Schools & Maintenance Shops	Transportation	Board & System Administration			External Services
						Board Governance	System Administration	Total Board & System Admin.	
<b>Alberta Learning allocations</b>									
(1) Instruction block	\$1,792,214	\$85,329	\$1,706,885						
(2) Support block	\$288,152				\$159,576			\$128,576	
(3) Instruction & support block reallocations	\$0	\$0	\$0		\$0			\$0	\$0
(4) Alberta Initiative for School Improvement (AISi)	\$18,000	\$0	\$18,000						
(5) Student Health Initiative (SHI)	\$0	\$0	\$0						\$0
(6) Supernet Access	\$0							\$0	
(7) Teacher Salary Enhancement (TSE)	\$75,000	\$3,418	\$71,582					\$0	\$0
(8) Regional P.D. Consortium (6 boards only)	\$0								\$0
(9) Regional Assessment Services (4 boards only)	\$0								\$0
(10) Other Alberta Learning revenues	\$0	\$0	\$0		\$0			\$0	\$0
<b>(11) Total Alberta Learning Revenue</b>	<b>\$2,173,366</b>	<b>\$88,747</b>	<b>\$1,796,467</b>		<b>\$0</b>	<b>\$159,576</b>		<b>\$128,576</b>	<b>\$0</b>
<b>Alberta Infrastructure</b>									
(12) Expensed IMP (BQRP) support & portable relocations	\$283,614			\$283,614					
(13) Operations & Maintenance support	\$237,087			\$237,087					
(14) Operations & Maintenance support (One-Time)	\$0			\$0					
<b>(15) Total Alberta Infrastructure Revenue</b>	<b>\$520,701</b>			<b>\$520,701</b>					
(16) Alberta Finance	\$0			\$0					\$0
(17) Other - Government of Alberta	\$0	\$0	\$0	\$0	\$0			\$0	\$0
(18) Federal Government and/or First Nations	\$0	\$0	\$0	\$0	\$0			\$0	\$0
(19) Other Alberta school authorities	\$0	\$0	\$0	\$0	\$0			\$0	\$0
(20) Out of province authorities	\$0	\$0	\$0	\$0	\$0			\$0	\$0
(21) Alberta municipalities	\$0	\$0	\$0	\$0	\$0			\$0	\$0
(22) Instruction resource fees	\$34,542	\$2,850	\$31,692						
(23) Transportation fees	\$41,286				\$41,286				
(24) Other sales and services	\$3,983	\$0	\$0	\$0	\$0			\$0	\$3,983
(25) Investment income	\$58,580	\$0	\$0	\$58,580	\$0			\$0	\$0
(26) Gifts and donations	\$0	\$0	\$0	\$0	\$0			\$0	\$0
(27) Rentals of facilities	\$0		\$0	\$0	\$0			\$0	\$0
(28) Net school generated funds	\$35,268	\$0	\$35,268	\$0	\$0			\$0	\$0
(29) Gains on disposal of capital assets	\$0		\$0	\$0	\$0			\$0	\$0
(30) Amortization of capital allocations	\$0		\$0	\$0	\$0			\$0	\$0
<b>(31) TOTAL REVENUES</b>	<b>\$2,867,726</b>	<b>\$91,597</b>	<b>\$1,863,427</b>	<b>\$579,281</b>	<b>\$200,862</b>			<b>\$128,576</b>	<b>\$3,983</b>
<b>EXPENSES</b>									
(32) Certificated salaries	\$1,415,973	\$78,240	\$1,337,733				\$0	\$0	\$0
(33) Certificated benefits	\$147,339	\$7,611	\$139,728				\$0	\$0	\$0
(34) Uncertificated salaries and wages	\$151,908	\$0	\$98,203	\$0	\$0	\$0	\$53,705	\$53,705	\$0
(35) Uncertificated benefits	\$21,832	\$0	\$21,832	\$0	\$0	\$0	\$0	\$0	\$0
<b>(36) SUB - TOTAL</b>	<b>\$1,737,052</b>	<b>\$85,851</b>	<b>\$1,597,496</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$53,705</b>	<b>\$53,705</b>	<b>\$0</b>
(37) Services, contracts & supplies	\$646,412	\$4,674	\$159,750	\$244,556	\$163,248	\$0	\$70,201	\$70,201	\$3,983
(38) Cost recoveries & transfers (must balance to zero)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(39) Net school generated funds	\$35,268	\$0	\$35,268	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital and debt services</b>									
Amortization of capital assets									
(40) Supported	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0
(41) Unsupported	\$28,089	\$0	\$0	\$28,089	\$0	\$0	\$0	\$0	\$0
(42) Total Amortization	\$28,089	\$0	\$0	\$28,089	\$0	\$0	\$0	\$0	\$0
Interest on capital debt									
(43) Supported	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0
(44) Unsupported	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(45) Other interest charges	\$954	\$0	\$0	\$954	\$0		\$0	\$0	\$0
(46) Losses on disposal of capital assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>(47) TOTAL EXPENSES</b>	<b>\$2,447,775</b>	<b>\$90,525</b>	<b>\$1,792,514</b>	<b>\$273,599</b>	<b>\$163,248</b>	<b>\$0</b>	<b>\$123,906</b>	<b>\$123,906</b>	<b>\$3,983</b>
(48) Surplus(deficit) before unrestricted revenues used for capital purposes	\$419,951	\$1,072	\$70,913	\$305,682	\$37,614			\$4,670	\$0

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

EXPENSES	INSTRUCTION (Grades 1 to 12)							
	All Student Instruction	School Admin. & Instruction Support	System Instruction Support	Mildly & Moderately Disabled and Gifted & Talented	Severely Disabled	Alberta Initiative for School Improvement	Student Health Initiative	Total Instruction (Grades 1 to 12)
Certificated salaries	\$1,213,439	\$124,294	\$0	\$0	\$0	\$0	\$0	\$1,337,733
Certificated benefits	\$128,812	\$10,916	\$0	\$0	\$0	\$0	\$0	\$139,728
Uncertificated salaries and wages	\$0	\$98,203	\$0	\$0	\$0	\$0	\$0	\$98,203
Uncertificated benefits	\$0	\$21,832	\$0	\$0	\$0	\$0	\$0	\$21,832
<b>SUB - TOTAL REMUNERATION</b>	<b>\$1,342,251</b>	<b>\$255,245</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,597,496</b>
Services, contracts & supplies	\$65,698	\$78,245	\$0	\$0	\$0	\$15,807	\$0	\$159,750
Cost recoveries & transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net school generated funds	\$35,268							\$35,268
Amortization of capital assets								
Supported	\$0	\$0	\$0					\$0
Unsupported	\$0	\$0	\$0					\$0
<b>Total Amortization</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>					<b>\$0</b>
Interest on capital debt								
Supported	\$0	\$0						\$0
Unsupported	\$0	\$0						\$0
Other interest charges	\$0	\$0						\$0
Losses on disposal of capital assets	\$0	\$0						\$0
<b>TOTAL EXPENSES</b>	<b>\$1,443,217</b>	<b>\$333,490</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,807</b>	<b>\$0</b>	<b>\$1,792,514</b>
FTE Certificated				0.0	0.0			
FTE Uncertificated				0.0	0.0			

**SCHEDULE C to the AFS  
INSTRUCTION Grades 1 to 12 Program 2003-2004 Details**

	AB LEARNING INSTRUCTION BLOCK REVENUE	ALBERTA LEARNING OTHER REVENUE	NON-ALBERTA LEARNING REVENUE	INSTRUCTION BLOCK REALLOCATION	TOTAL REVENUE	TOTAL EXPENSES	NET
<b>Basic Instruction</b>	\$1,656,550	\$89,582	\$35,268	\$0	\$1,781,400	\$1,384,246	\$397,154
School Admin & Instruction Support Expenses						\$333,490	(\$333,490)
System Instruction Support Expenses						\$0	\$0
<b>Total Basic Instruction</b>	<b>\$1,656,550</b>	<b>\$89,582</b>	<b>\$35,268</b>	<b>\$0</b>	<b>\$1,781,400</b>	<b>\$1,717,736</b>	<b>\$63,664</b>
<b>Sub-Programs &amp; Initiatives</b>							
Severely Disabled	\$0	\$0	\$0		\$0	\$0	\$0
English as a Second Language	\$0				\$0	\$0	\$0
Enhanced Opportunities	\$0				\$0	\$0	\$0
First Nations, Metis, and Inuit Education	\$0		\$0		\$0	\$0	\$0
Institutional Programs	\$0				\$0	\$0	\$0
Sparsity & Distance	\$0				\$0		\$0
Growth & Density					\$0		\$0
Teacher Assistants Program	\$11,427				\$11,427	\$13,332	(\$1,905)
Early Literacy Initiative (K-2)	\$21,471				\$21,471	\$10,789	\$10,682
Learning Resources Credit & Resources for the Classroom	\$0	\$0	\$31,692		\$31,692	\$36,903	(\$5,211)
Technology Integration	\$16,236		\$0		\$16,236	\$13,459	\$2,777
French Language Program & Francisation (all jurisdictions)	\$1,201		\$0		\$1,201	\$295	\$906
Home Education	\$0				\$0	\$0	\$0
<b>Total Sub-Programs &amp; Initiatives</b>	<b>\$50,335</b>		<b>\$31,692</b>		<b>\$82,027</b>	<b>\$74,778</b>	<b>\$7,249</b>
<b>INSTRUCTION, GRADES 1-12</b>	<b>\$1,706,885</b>	<b>\$89,582</b>	<b>\$66,960</b>	<b>\$0</b>	<b>\$1,863,427</b>	<b>\$1,792,514</b>	<b>\$70,913</b>

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

<b>STEP 1</b>		
Determine the total eligible revenue which is used as the BASE TOTAL to calculate the maximum eligible expense limits for Board and System Administration		
<b>Total Revenues (Schedule A):</b>		
Instruction Block - Grades ECS -12 (excluding technology integration)		\$1,775,978
Support Block - Transportation		\$159,576
<b>SUBTOTAL</b>		<b>\$1,935,554</b>
<b>Other Revenues</b>		
Alberta Infrastructure (Operations & Maintenance and Lease support)		\$237,087
Teacher Salary Enhancement		\$75,000
Other Alberta Learning revenues (Describe)		\$0
Other - Government of Alberta (Excluding Alberta Finance)		\$0
Federal government/First Nations		\$0
Other Alberta school authorities		\$0
Out of province local authorities		\$0
Alberta municipalities		\$0
Other sales and services		\$3,983
Interest on investments		\$58,580
Rentals of facilities		\$0
Gains on disposal of capital assets		\$0
Amortization of capital allocations		\$0
<b>School generated funds (Schedule E)</b>		<b>\$52,370</b>
<b>BASE TOTAL FOR CALCULATING MAXIMUM EXPENSE LIMIT</b>		<b>\$2,362,574</b>
<b>STEP 2</b>		
Calculation of maximum expense limit PERCENTAGE for Board and System Administration expenses		
If "Total Net Enrolled Students" are 6,000 and over = 4%		<b>6.00%</b>
If "Total Net Enrolled Students" are 2,000 and less = 6%		
The Maximum Expense Limit for Board and System Administration is based on an arithmetical proration for the TOTAL FTE count for grades 1 - 12, net of Home Education AND Adult students, between 2,000 to 6,000 at .0005 per FTE. EXAMPLE: 4,500 FTE count grades 1-12 = 6,000 - 4,500 = 1,500 X .0005 = .75% plus 4% = maximum expense limit of 4.75%. Note: Calculation unnecessary if Total FTE is 6,000 or more, and 2,000 & less.		
<b>STEP 3</b>		
Calculate maximum expense limit AMOUNTS for Board and System Administration expenses		
Maximum Expense Limit percentage (Step 2) x Base Total (Step 1)		\$141,754
<b>Considerations for Charter Schools and Small Boards:</b>		
If Charter School, enter 51,000	51,000	\$141,754
If Francophone Board, enter 400,000	0	\$0
(If none of these considerations apply, leave the above cells blank)		
<b>MAXIMUM EXPENSE LIMIT</b>		<b>\$141,754</b>
<b>STEP 4</b>		
Compare maximum expense limit amounts calculated in Step 3 to actual expenses (from Schedule A)		
Actual Board Governance & System Administration expenses		\$123,906
PLUS: transfers to Restricted - Operating (Board/System Administration)		\$0
LESS: transfers from Restricted - Operating (Board/System Administration)		\$0
<b>TOTAL BOARD GOVERNANCE &amp; SYSTEM ADMINISTRATION EXPENSES</b>		<b>\$123,906</b>
Maximum Expense Limit for Board & System Administration (Step 3)		\$141,754
<b>ACTUAL EXPENSES - OVER(UNDER) MAXIMUM EXPENSE LIMIT</b>		<b>-\$17,848</b>

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

<b>Unexpended SGF - Opening Balance August 31, 2003</b> (Note 1)		\$0
<b>Source of School Generated Funds:</b>		
Total School Generated Funds for the year (Note 2)	\$52,370	
Less: SGF - related cost recoveries (Note 3)	\$22,600	
- capitalized at the District level (Note 4)	\$0	
Net Total	\$29,770	
Plus: Donations Received (Note 5)	\$5,498	
Equals: Net Additions to SGF		\$35,268
Net SGF Available for discretionary spending		\$35,268
<b>Net SGF revenue and Net SGF expense - per schedule A, lines 28 and 39</b>		
Net expended SGF for discretionary purposes (Note 6)		\$35,268
<b>Unexpended SGF - Closing Balance August 31, 2004</b>		\$0
<p><b>Note 1</b> Input "(Restated)" beside Balance at August 31, 2003 where not taken from the finalized 2002-2003 Audited Financial Statements.</p> <p><b>Note 2</b> Excludes fees collected pursuant to Section 60(2)(j) of the School Act (e.g. instruction materials and technology fees determined by board policy or resolution). Includes any SURPLUS amount of current year cafeteria operating revenues over related cafeteria operating expenses. This total SGF for the year is the amount used to calculate the Schedule D administrative cap.</p> <p><b>Note 3</b> These are the expenses (a) incurred in generating SGF (e.g. fundraising expenses, printing of tickets, payment to DJ at school dance; staffing and supplies for a dinner; raffle prizes; supplies for a car wash; book fair purchases; meals for lunch program), or (b) collected and purchases; meals for lunch program), or (b) collected and disbursed for the benefit of individual students (e.g. cost of field trips for student activities not leading to CEU's). Monies collected for CEU-related activities are not SGF, they are recorded as instruction resource fees. As only the current year's "surplus" amount of school cafeteria operating revenues over school cafeteria operating expenses is considered a source of total school generated funds for the year, cafeteria expenses/COGS are NOT included in SGF-related cost recoveries.</p> <p><b>Note 4</b> All capital items purchased with SGF should be purchased through the District office. As with related cost recoveries, they are not included in the net SGF amounts and should be subtracted out of gross SGF.</p> <p><b>Note 5</b> Donations are restricted to cash; gifts in kind are treated as board assets, not SGF. Amounts are net of related expenses.</p> <p><b>Note 6</b> Only SGF expended for discretionary purposes are recorded as revenue and expense; unexpended funds are carried forward on the balance sheet to the succeeding year. Any capital items purchased with SGF should be treated in a similar manner as a SGF-related cost recovery and subtracted out of gross SGF.</p>		



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

EXPENSES	Custodial	Maintenance	Utilities and Telecommunications	Expensed IMP & Portable Relocations	Facility Planning & Operations Administration	SUB-TOTAL Operations & Maintenance	Supported Capital & Debt Services	TOTAL Operations and Maintenance
Uncertificated salaries and wages	\$0	\$0	\$0	\$0	\$0	\$0		\$0
Uncertificated benefits	\$0	\$0	\$0	\$0	\$0	\$0		\$0
<b>Sub-total Remuneration</b>	\$0	\$0	\$0	\$0	\$0	\$0		\$0
Contracted Services	\$0	\$0	\$244,556	\$0	\$0	\$244,556		\$244,556
Supplies	\$0	\$0	\$0	\$0	\$0	\$0		\$0
Electricity			\$0			\$0		\$0
Natural Gas/Heating Fuel			\$0			\$0		\$0
Sewer and Water			\$0			\$0		\$0
Telecommunications			\$0			\$0		\$0
Insurance					\$0	\$0		\$0
Net school generated funds	\$0	\$0	\$0	\$0	\$0	\$0		\$0
Amortization of capital assets								
Supported							\$0	\$0
Unsupported						\$28,089		\$28,089
<b>Total Amortization</b>						\$28,089	\$0	\$28,089
Interest on capital debt								
Supported							\$0	\$0
Unsupported				\$0		\$0		\$0
Other interest charges						\$954		\$954
Losses on disposal of capital assets						\$0		\$0
Cost recoveries & transfers						\$0		\$0
<b>TOTAL EXPENSES</b>	\$0	\$0	\$244,556	\$0	\$0	\$273,599	\$0	\$273,599
<b>SQUARE METRES</b>								
School Buildings								3,929.0
Non School Buildings								0.0
<b>STAFF FTE'S</b> (Completion Optional for 2003/2004)								
Board Employed	0.0	0.0						
Contracted Services	0.0	0.0						

**Notes:**

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

**SCHEDULE G to the AFS  
DISCLOSURE OF SALARIES AND BENEFITS - 2003-2004  
(SECTION 148.1 OF THE SCHOOL ACT)**

	FTE's	Remuneration	Benefits	Allowances	Performance Bonuses	ERIP's / Other	Total	Expenses
<b>Chairperson:</b>								
Name Klaus Zerulla	1.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
<b>Other Board Members:</b>								
Name Tim Werbiski	1.0	\$0	\$0	\$0			\$0	\$0
Name Bruce George	1.0	\$0	\$0	\$0			\$0	\$0
Name Debra King	1.0	\$0	\$0	\$0			\$0	\$0
Name Nazir Mulji	1.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
<b>Subtotal</b>	<b>5.0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			<b>\$0</b>	<b>\$0</b>
Superintendent Ross Johnston	1.0	\$49,205	\$0	\$0	\$4,500	\$0	\$53,705	\$0
Superintendent	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secretary/Treasurer Holly Maccagno	0.2	\$8,797	\$0	\$0	\$1,000	\$0	\$9,797	\$0
Secretary/Treasurer	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Board Secretary	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Board Secretary	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Board Treasurer	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Board Treasurer	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Certificated Salaries	21.9	\$1,297,448	\$147,339	\$0	\$118,525	\$0	\$1,563,312	
Uncertificated Salaries & Wages	3.0	\$84,703	\$21,832	\$0	\$13,500	\$0	\$120,035	
<b>TOTALS</b>		<b>\$1,440,153</b>	<b>\$169,171</b>	<b>\$0</b>	<b>\$137,525</b>	<b>\$0</b>	<b>\$1,746,849</b>	

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

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

Secretary-Treasurer is a one-day-per week contract position, thus 0.2 FTE

Certificated Salaries equal 21.94 FTE as some staff are employed on a part-time basis

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

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