

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

CONSEIL SCOLAIRE DU NORD-OUEST No 1

Legal Name of School Jurisdiction

C.P. 1220, ST. ISIDORE, ALBERTA T0H 3B0

Mailing Address

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Telephone and Fax Numbers

SCHOOL JURISDICTION MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The financial statements and supporting schedules CONSEIL SCOLAIRE DU NORD-OUEST No 1
(Legal Name of School Jurisdiction)

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

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

Board of Trustees Responsibility

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

External Auditors

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

Declaration of Management and Board Chairman

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

BOARD CHAIRMAN	
CHANTAL MONFETTE Name	"ORIGINAL SIGNED" Signature

SUPERINTENDENT	
DOLORÈSE NOLETTE Name	"ORIGINAL SIGNED" Signature

SECRETARY TREASURER OR TREASURER	
ANITA BELZILE Name	"ORIGINAL SIGNED" Signature

8-Dec-04
Board-approved Release Date

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AUDITORS' REPORT

**To the Board of Trustees,
REGIONAL AUTHORITY OF THE NORTHWEST
FRANCOPHONE EDUCATION REGION NO. 1**

We have audited the statement of financial position of the Regional Authority of THE NORTHWEST FRANCOPHONE EDUCATION REGION NO. 1 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.

Falher, Alberta
November 9, 2004

CERTIFIED GENERAL ACCOUNTANTS

STATEMENT OF FINANCIAL POSITION

as at August 31

(in dollars)

		2004	2003 Restated
ASSETS			
Current assets			
Cash and temporary investments		\$326,941	\$369,388
Accounts receivable (net after allowances)		\$302,277	\$366,513
Prepaid expenses		\$38,213	\$50,966
Other current assets		\$16,129	\$16,508
Total current assets		\$683,560	\$803,375
School generated assets		\$68,169	\$58,643
Trust assets		\$0	\$0
Long term accounts receivable		\$0	\$0
Long term investments		\$11,747	\$11,773
Capital assets			
Land		\$75,000	\$75,000
Buildings	\$5,399,953		
Less: accumulated amortization	(\$1,037,261)	\$4,362,692	\$4,550,251
Equipment	\$100,433		
Less: accumulated amortization	(\$69,527)	\$30,906	\$40,233
Vehicles	\$339,907		
Less: accumulated amortization	(\$282,431)	\$57,476	\$85,461
Total capital assets		\$4,526,074	\$4,750,945
TOTAL ASSETS		\$5,289,550	\$5,624,736
LIABILITIES			
Current liabilities			
Bank indebtedness		\$0	\$0
Accounts payable and accrued liabilities		\$69,596	\$141,408
Deferred revenue		\$93,545	\$77,198
Deferred capital allocations		\$0	\$0
Current portion of all long term debt		\$0	\$0
Total current liabilities		\$163,141	\$218,606
School generated liabilities		\$68,169	\$58,643
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		\$4,080,899	\$4,261,294
Total long term liabilities		\$4,149,068	\$4,319,937
TOTAL LIABILITIES		\$4,312,209	\$4,538,543
NET ASSETS			
Unrestricted net assets		\$27,405	\$110,396
Operating Reserves		\$160,813	\$150,333
Accumulated Operating Surplus (Deficit)		\$188,218	\$260,729
Investment in capital assets		\$445,175	\$489,651
Capital Reserves		\$343,948	\$335,813
Total Capital Funds		\$789,123	\$825,464
Total net assets		\$977,341	\$1,086,193
TOTAL LIABILITIES AND NET ASSETS		\$5,289,550	\$5,624,736

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

STATEMENT OF REVENUES AND EXPENSES
for the Year Ended August 31

(in dollars)

	Actual 2004	Budget 2004	Actual 2003
REVENUES			
Alberta Learning	\$2,980,171	\$2,832,429	\$2,751,244
Alberta Infrastructure	\$414,131	\$324,296	\$795,109
Alberta Finance	\$0	\$0	\$0
Other Government of Alberta	\$891	\$0	\$0
Federal Government and/or First Nations	\$118,200	\$88,228	\$50,054
Other Alberta school authorities	\$0	\$0	\$0
Out of province authorities	\$0	\$0	\$0
Alberta Municipalities	\$0	\$0	\$0
Instruction resource fees	\$12,971	\$13,533	\$12,682
Transportation fees	\$0	\$0	\$0
Other sales and services	\$16,182	\$14,865	\$16,464
Investment income	\$6,319	\$5,000	\$18,860
Gifts and donations	\$0	\$0	\$500
Rentals of facilities	\$0	\$500	\$300
Net school generated funds	\$23,609	\$15,500	\$6,368
Gains on disposal of capital assets	\$1,250	\$0	\$1,383
Amortization of capital allocations	\$180,395	\$176,925	\$149,671
Total Revenues	\$3,754,119	\$3,471,276	\$3,802,635
EXPENSES			
Certificated salaries	\$1,688,878	\$1,878,545	\$1,713,379
Certificated benefits	\$205,495	\$199,703	\$191,818
Uncertificated salaries and wages	\$453,429	\$489,004	\$456,730
Uncertificated benefits	\$66,560	\$98,361	\$70,932
Services, contracts and supplies	\$1,196,854	\$1,263,036	\$1,565,840
Net school generated funds	\$23,609	\$15,500	\$6,368
Capital and debt services			
Amortization of capital assets			
Supported	\$180,395	\$176,925	\$149,671
Unsupported	\$46,010	\$3,000	\$42,321
Total Amortization of capital assets	\$226,405	\$179,925	\$191,992
Interest on capital debt			
Supported	\$0	\$0	\$0
Unsupported	\$0	\$0	\$0
Total Interest on capital debt	\$0	\$0	\$0
Other interest charges	\$1,741	\$0	\$2,278
Losses on disposal of capital assets	\$0	\$0	\$3,955
Total Expenses	\$3,862,971	\$4,124,074	\$4,203,292
SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES BEFORE UNRESTRICTED REVENUES USED FOR CAPITAL PURPOSES AND EXTRAORDINARY ITEM			
	(\$108,852)	(\$652,798)	(\$400,657)
Unrestricted revenues used for capital purposes	\$0	\$0	\$0
Extraordinary Item	\$0	\$0	\$0
SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	(\$108,852)	(\$652,798)	(\$400,657)

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 Restated
CASH FLOWS FROM:		
A. OPERATIONS		
Surplus (deficit) of revenues over expenses for the year	(\$108,852)	(\$400,657)
Add (Deduct) items not requiring cash:		
Amortization of capital allocations revenue	(\$180,395)	(\$149,671)
Total amortization expense	\$226,405	\$191,992
Gains on disposal of capital assets	(\$1,250)	(\$1,383)
Losses on sale of capital assets	\$0	\$3,955
Changes in accrued accounts:		
Accounts receivable	\$64,236	(\$230,058)
Prepays and other current assets	\$13,132	(\$6,242)
Long term accounts receivable	\$0	\$0
Long term investments	\$26	(\$42)
Payables and accrued liabilities	(\$71,812)	(\$137,423)
Deferred revenue	\$16,347	(\$212,401)
Employee future benefits	\$0	\$0
Other (describe)	\$0	\$0
Total sources (uses) of cash from Operations	(\$42,163)	(\$941,930)
B. INVESTING ACTIVITIES		
Purchases of capital assets		
Land	\$0	\$0
Buildings	(\$1,534)	(\$656,847)
Equipment	\$0	(\$33,619)
Vehicles	\$0	\$0
Net proceeds from disposal of capital assets	\$1,250	\$28,355
Other (describe)	\$0	\$0
Total sources (uses) of cash from Investing activities	(\$284)	(\$662,111)
C. FINANCING ACTIVITIES		
Capital allocations received	\$0	\$44,425
Issue of long term debt	\$0	\$0
Repayment of long term debt	\$0	\$0
Add back: supported portion	\$0	\$0
Other (describe)	\$0	\$0
Total sources (uses) from Financing activities	\$0	\$44,425
Net sources (uses) of cash equivalents* during year	(\$42,447)	(\$1,559,616)
Cash Equivalents at the beginning of the year	\$369,388	\$1,929,004
Cash Equivalents at the end of the year	\$326,941	\$369,388

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: 8050

	(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
Balance at August 31, 2003	\$1,086,193	\$489,651	\$110,396	\$486,146	\$131,522	\$117,769	\$0	\$0	\$0	\$0	\$0	\$218,044	\$18,811	\$0
<u>Prior period adjustments (describe)</u>														
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Adjusted Balance, Aug. 31, 2003	\$1,086,193	\$489,651	\$110,396	\$486,146	\$131,522	\$117,769	\$0	\$0	\$0	\$0	\$0	\$218,044	\$18,811	\$0
Surplus(def) of revenue over expenses	(\$108,852)		(\$108,852)											
Board funded capital transactions		\$1,534	(\$1,534)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations of non-amortizable assets	\$0	\$0												
Amortization of capital assets		(\$226,405)	\$226,405											
Amortization of capital allocations		\$180,395	(\$180,395)											
Disposal of unsupported capital assets	\$0	\$0	(\$1,250)	\$1,250		\$1,250		\$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			(\$10,480)	\$10,480	\$10,480		\$0		\$0		\$0		\$0	
Net transfers from operating reserves			\$0	\$0	\$0		\$0		\$0		\$0		\$0	
Net transfers to capital reserves			(\$6,885)	\$6,885		\$6,885		\$0		\$0		\$0		\$0
Net transfers from capital reserves			\$0	\$0		\$0		\$0		\$0		\$0		\$0
Balance at August 31, 2004	\$977,341	\$445,175	\$27,405	\$504,761	\$142,002	\$125,904	\$0	\$0	\$0	\$0	\$0	\$218,044	\$18,811	\$0

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

for the Year Ended August 31, 2004

(in dollars)

	Deferred Capital Allocations	Unamortized Capital Allocations
Balance at August 31, 2003	\$0	\$4,261,294
Add:		
Capital allocations from: AB Infrastructure - New/Modernization Projects	\$0	
Other Government of Alberta	\$0	
Federal Government and/or First Nations	\$0	
Other sources	\$0	
Interest earned on provincial government capital allocations	\$0	
Other capital grants and donations	\$0	
Proceeds on disposal of supported capital assets	\$0	
Insurance proceeds	\$0	
Donated capital assets (depreciable, at Fair Market Value)		\$0
Transferred in capital assets (depreciable)		\$0
Current Year Debenture Principal Repayment		\$0
Expended capital allocations - current year	\$0	\$0
Less:		
Unamortized Capital Allocation affected by a disposal through transfer out		\$0
Capital allocations amortized to revenue		\$180,395
Balance at August 31, 2004	\$0	\$4,080,899

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

**REGIONAL AUTHORITY OF THE NORTHWEST FRANCOPHONE
EDUCATION REGION NO. 1
AUDITORS' NOTES TO THE FINANCIAL STATEMENTS**
for the year ended August 31, 2004

1. AUTHORITY AND PURPOSE

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

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

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 judgement. Actual results could differ from those estimates and approximations. The financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality and within the framework of the accounting policies summarized below:

a) Revenue Recognition

Revenue is recognized as follows:

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

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

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.

**REGIONAL AUTHORITY OF THE NORTHWEST FRANCOPHONE
EDUCATION REGION NO. 1
AUDITORS' NOTES TO THE FINANCIAL STATEMENTS**
for the year ended August 31, 2004

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - con't

b) Capital Assets

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

Buildings - masonry and cement	2.5%
- wood frame or renovations	4.0%
Building site improvements	5.0%
Vehicles & buses	10.0%
Equipment	20.0%

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

c) School Generated Funds

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

d) Vacation Pay

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

e) Pensions

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 Regional Authority of the Northwest Francophone Education Region No. 1 does not make pension contributions for certificated staff.

f) Inventories

Inventories are recorded at the lesser of cost or net realizable value.

**REGIONAL AUTHORITY OF THE NORTHWEST FRANCOPHONE
EDUCATION REGION NO. 1
AUDITORS' NOTES TO THE FINANCIAL STATEMENTS**

for the year ended August 31, 2004

g) Prepaid Expenses

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

h) Contributed Services

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

i) 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.

j) Operating and Capital Reserves

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

k) Investments

Investments are recorded at the lower of cost and market value.

**REGIONAL AUTHORITY OF THE NORTHWEST FRANCOPHONE
EDUCATION REGION NO. 1
AUDITORS' NOTES TO THE FINANCIAL STATEMENTS**

for the year ended August 31, 2004

3. ACCOUNTS RECEIVABLES

	2004	2003
	\$	\$
Province of Alberta	166,845	304,121
Federal Government	114,463	32,478
Alberta Municipalities	-	-
Other Alberta School Jurisdictions	-	-
Other	20,969	29,914
	302,277	366,513

4. CAPITAL ASSETS AND ACCUMULATED AMORTIZATION

	2003			2004
	\$	\$	\$	\$
CAPITAL ASSETS	Cost	Additions	Disposals	Cost
Land	75,000	-	-	75,000
Buildings	5,398,419	1,534	-	5,399,953
Equipment	100,433	-	-	100,433
Vehicles	345,907	-	6,000	339,907
	5,919,759	1,534	6,000	5,915,293
ACCUMULATED AMORTIZATION	Balance	Additions	Deductions	Balance
Buildings	848,168	189,093	-	1,037,261
Equipment	60,200	9,327	-	69,527
Vehicles	260,446	27,985	6,000	282,431
	1,168,814	226,405	6,000	1,389,219
Net book value	4,750,945			4,526,074

5. BANK INDEBTEDNESS

The jurisdiction has an overdraft protection agreement in the amount of \$140,000 that bears interest at the bank prime rate + 1.0%. This overdraft agreement is secured by funds held in savings account. There was no balance outstanding on the overdraft agreement at August 31, 2004.

REGIONAL AUTHORITY OF THE NORTHWEST FRANCOPHONE
EDUCATION REGION NO. 1
AUDITORS' NOTES TO THE FINANCIAL STATEMENTS
for the year ended August 31, 2004

6. ACCOUNTS PAYABLE AND LIABILITIES

	2004	2003
	\$	\$
Province of Alberta	14,215	48,889
Federal Government	-	-
Alberta Municipalities	-	-
Other Alberta School Jurisdictions	-	1,986
Other Trade Payables and Accrued Liabilities	55,381	90,533
	69,596	141,408

7. DEFERRED REVENUE

	2004	2003
	\$	\$
Unspent portion 2003 - 2004 O&M funding	75,000	-
One Time Operations & Maintenance support	-	51,110
Infrastructure Maintenance Program	12,793	-
Block BQRP funding	5,752	23,580
Other	-	2,508
	93,545	77,198

8. DEFERRED CAPITAL ALLOCATIONS

Capital allocations received for qualifying capital projects initiated by the jurisdiction have been capitalized. These allocations are amortized on a basis consistent with the capital asset that the allocation funded.

9. UNAMORTIZED CAPITAL ALLOCATIONS

Unamortized capital allocations (UCA) represents the jurisdiction's net investment in capital assets (other than land and equipment) purchased prior to September 1, 1995. The total debenture payments increase the balance in the UCA account, with the amortization expense on related assets acting as a deduction to the account. Transfers from the deferred capital allocation account also increase the balance in the UCA account.

REGIONAL AUTHORITY OF THE NORTHWEST FRANCOPHONE
EDUCATION REGION NO. 1
AUDITORS' NOTES TO THE FINANCIAL STATEMENTS
for the year ended August 31, 2004

10. INTERNALLY RESTRICTED NET ASSETS

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

	2003			2004
	Balance	Appropriated	Utilized	Balance
	\$	\$	\$	\$
Operating				
School - instruction	131,522	11,979	1,499	142,002
School - operation and maintenance	-	-	-	-
System administration	-	-	-	-
Transportation	-	-	-	-
External services	18,811	-	-	18,811
	<u>150,333</u>	<u>11,979</u>	<u>1,499</u>	<u>160,813</u>
Capital				
Land	-	-	-	-
Buildings	-	-	-	-
Equipment	117,769	8,135	-	125,904
Vehicles	218,044	-	-	218,044
	<u>335,813</u>	<u>8,135</u>	<u>-</u>	<u>343,948</u>
	<u>486,146</u>	<u>20,114</u>	<u>1,499</u>	<u>504,761</u>

11. COMMITMENTS

- a) An operating lease agreement for a Canon photocopier was signed in December 2003. The quarterly lease payments of \$407.07 plus G.S.T. total \$6,097.84 over a forty-two month period (last payment due May 1, 2007).
- b) An operating lease agreement for office space was signed in August 2002. The annual lease payments of \$16,000 total \$48,000 over a three year period (lease in effect to August 31, 2005).

**REGIONAL AUTHORITY OF THE NORTHWEST FRANCOPHONE
EDUCATION REGION NO. 1
AUDITORS' NOTES TO THE FINANCIAL STATEMENTS**

for the year ended August 31, 2004

12. ECONOMIC DEPENDENCE ON RELATED THIRD PARTY

The Regional Authority of the Northwest Francophone Education Region No. 1 primary source of income is from the Alberta Government. The Regional Authority's ability to continue viable operations is dependent on this funding.

13. BUDGET AMOUNTS

The budget was prepared by the School jurisdiction management with Board of Trustees approval on June 26, 2003. It is presented for information purposes only and has not been audited.

14. COMPARATIVE FIGURES

The Budget 2004 and Actual 2003 comparative figures have been reclassified where necessary to conform to Actual 2004 presentation. Other current assets (2003) has been decreased to \$16,508 and long-term investments has been increased to \$11,773 to be comparative with 2004 classification of co-operative equities as long-term investments.

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

School Jurisdiction Code: _____ 8050

REVENUES	TOTAL	Early Childhood Services	Total Instruction (Grades 1 to 12)	Operations and Maintenance of Schools & Maintenance Shops	Transportation	Board & System Administration			External Services
						Board Governance	System Administration	Total Board & System Admin.	
Alberta Learning allocations									
(1) Instruction block	\$1,920,589	\$113,826	\$1,806,763						
(2) Support block	\$916,958				\$516,958			\$400,000	
(3) Instruction & support block reallocations	\$0	\$0	\$0		\$0			\$0	\$0
(4) Alberta Initiative for School Improvement (AISi)	\$32,160	\$0	\$32,160						
(5) Student Health Initiative (SHI)	\$0	\$0	\$0						\$0
(6) Supernet Access	\$0		\$0					\$0	
(7) Teacher Salary Enhancement (TSE)	\$85,000	\$7,650	\$77,350					\$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	\$25,464	\$592	\$24,872	\$0	\$0			\$0	\$0
(11) Total Alberta Learning Revenue	\$2,980,171	\$122,068	\$1,941,145	\$0	\$516,958			\$400,000	\$0
Alberta Infrastructure									
(12) Expensed IMP (BQRP) support & portable relocations	\$94,436			\$94,436					
(13) Operations & Maintenance support	\$268,585			\$268,585					
(14) Operations & Maintenance support (One-Time)	\$51,110			\$51,110					
(15) Total Alberta Infrastructure Revenue	\$414,131			\$414,131					
(16) Alberta Finance	\$0			\$0					\$0
(17) Other - Government of Alberta	\$891	\$0	\$0	\$891	\$0			\$0	\$0
(18) Federal Government and/or First Nations	\$118,200	\$44,146	\$74,054	\$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	\$12,971	\$0	\$12,971						
(23) Transportation fees	\$0				\$0				
(24) Other sales and services	\$16,182	\$0	\$310	\$340	\$15,532			\$0	\$0
(25) Investment income	\$6,319	\$0	\$6,319	\$0	\$0			\$0	\$0
(26) Gifts and donations	\$0	\$0	\$0	\$0	\$0				\$0
(27) Rentals of facilities	\$0		\$0	\$0	\$0			\$0	\$0
(28) Net school generated funds	\$23,609	\$0	\$23,609	\$0	\$0			\$0	\$0
(29) Gains on disposal of capital assets	\$1,250		\$0	\$0	\$1,250			\$0	\$0
(30) Amortization of capital allocations	\$180,395		\$0	\$177,448	\$2,947				\$0
(31) TOTAL REVENUES	\$3,754,119	\$166,214	\$2,058,408	\$592,810	\$536,687			\$400,000	\$0
EXPENSES									
(32) Certificated salaries	\$1,688,878	\$123,814	\$1,483,112				\$81,952	\$81,952	\$0
(33) Certificated benefits	\$205,495	\$17,039	\$180,695				\$7,761	\$7,761	\$0
(34) Uncertificated salaries and wages	\$453,429	\$21,511	\$279,535	\$15,419	\$24,949	\$15,030	\$96,985	\$112,015	\$0
(35) Uncertificated benefits	\$66,560	\$1,446	\$41,273	\$2,335	\$4,149	\$2,163	\$15,194	\$17,357	\$0
(36) SUB - TOTAL	\$2,414,362	\$163,810	\$1,984,615	\$17,754	\$29,098	\$17,193	\$201,892	\$219,085	\$0
(37) Services, contracts & supplies	\$1,196,854	\$6,260	\$292,952	\$385,621	\$406,817	\$20,213	\$84,991	\$105,204	\$0
(38) Cost recoveries & transfers (must balance to zero)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(39) Net school generated funds	\$23,609	\$0	\$23,609	\$0	\$0	\$0	\$0	\$0	\$0
Capital and debt services									
Amortization of capital assets									
(40) Supported	\$180,395	\$0	\$0	\$177,448	\$2,947		\$0	\$0	\$0
(41) Unsupported	\$46,010	\$0	\$9,327	\$11,645	\$25,038	\$0	\$0	\$0	\$0
(42) Total Amortization	\$226,405	\$0	\$9,327	\$189,093	\$27,985	\$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	\$1,741	\$0	\$0	\$0	\$0		\$1,741	\$1,741	\$0
(46) Losses on disposal of capital assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(47) TOTAL EXPENSES	\$3,862,971	\$170,070	\$2,310,503	\$592,468	\$463,900	\$37,406	\$288,624	\$326,030	\$0
(48) Surplus(deficit) before unrestricted revenues used for capital purposes	(\$108,852)	(\$3,856)	(\$252,095)	\$342	\$72,787			\$73,970	\$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	\$1,128,186	\$182,799	\$13,023	\$79,939	\$66,187	\$12,978	\$0	\$1,483,112
Certificated benefits	\$141,333	\$18,047	\$1,217	\$9,832	\$8,017	\$2,249	\$0	\$180,695
Uncertificated salaries and wages	\$118,821	\$111,239	\$33,647	\$7,267	\$8,561	\$0	\$0	\$279,535
Uncertificated benefits	\$15,319	\$18,622	\$4,713	\$1,120	\$1,499	\$0	\$0	\$41,273
SUB - TOTAL REMUNERATION	\$1,403,659	\$330,707	\$52,600	\$98,158	\$84,264	\$15,227	\$0	\$1,984,615
Services, contracts & supplies	\$147,912	\$80,084	\$20,741	\$11,681	\$15,602	\$16,932	\$0	\$292,952
Cost recoveries & transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net school generated funds	\$23,609							\$23,609
Amortization of capital assets								
Supported	\$0	\$0	\$0					\$0
Unsupported	\$9,327	\$0	\$0					\$9,327
Total Amortization	\$9,327	\$0	\$0					\$9,327
Interest on capital debt								
Supported	\$0	\$0						\$0
Unsupported	\$0	\$0						\$0
Other interest charges	\$0	\$0						\$0
Losses on disposal of capital assets	\$0	\$0						\$0
TOTAL EXPENSES	\$1,584,507	\$410,791	\$73,341	\$109,839	\$99,866	\$32,159	\$0	\$2,310,503
FTE Certificated				1.4	1.0			
FTE Uncertificated				0.3	0.4			

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

	AB LEARNING INSTRUCTION BLOCK REVENUE	ALBERTA LEARNING OTHER REVENUE	NON-ALBERTA LEARNING REVENUE	INSTRUCTION BLOCK REALLOCATION	TOTAL REVENUE	TOTAL EXPENSES	NET
Basic Instruction	\$1,169,317	\$121,074	\$72,165	\$0	\$1,362,556	\$1,560,420	(\$197,864)
School Admin & Instruction Support Expenses						\$410,791	(\$410,791)
System Instruction Support Expenses						\$73,341	(\$73,341)
Total Basic Instruction	\$1,169,317	\$121,074	\$72,165	\$0	\$1,362,556	\$2,044,552	(\$681,996)
Sub-Programs & Initiatives							
Severely Disabled	\$92,335	\$4,015	\$0		\$96,350	\$99,866	(\$3,516)
English as a Second Language	\$29,440				\$29,440	\$29,938	(\$498)
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	\$444,235				\$444,235		\$444,235
Growth & Density	\$11,559				\$11,559		\$11,559
Teacher Assistants Program	\$6,669				\$6,669	\$9,576	(\$2,907)
Early Literacy Initiative (K-2)	\$14,688				\$14,688	\$19,817	(\$5,129)
Learning Resources Credit & Resources for the Classroom	\$2,615	\$9,293	\$12,971		\$24,879	\$37,221	(\$12,342)
Technology Integration	\$11,132		\$0		\$11,132	\$11,132	\$0
French Language Program & Francisation (all jurisdictions)	\$21,344		\$32,127		\$53,471	\$57,110	(\$3,639)
Home Education	\$3,429		\$0		\$3,429	\$1,291	\$2,138
Total Sub-Programs & Initiatives	\$637,446		\$45,098		\$695,852	\$265,951	\$429,901
INSTRUCTION, GRADES 1-12	\$1,806,763	\$134,382	\$117,263	\$0	\$2,058,408	\$2,310,503	(\$252,095)

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

STEP 1	
Determine the total eligible revenue which is used as the BASE TOTAL to calculate the maximum eligible expense limits for Board and System Administration	
Total Revenues (Schedule A):	
Instruction Block - Grades ECS -12 (excluding technology integration)	\$1,909,457
Support Block - Transportation	\$516,958
SUBTOTAL	\$2,426,415
Other Revenues	
Alberta Infrastructure (Operations & Maintenance and Lease support)	\$268,585
Teacher Salary Enhancement	\$85,000
Other Alberta Learning revenues (Describe)	\$0
Other - Government of Alberta (Excluding Alberta Finance)	\$891
Federal government/First Nations	\$118,200
Other Alberta school authorities	\$0
Out of province local authorities	\$0
Alberta municipalities	\$0
Other sales and services	\$16,182
Interest on investments	\$6,319
Rentals of facilities	\$0
Gains on disposal of capital assets	\$1,250
Amortization of capital allocations	\$180,395
School generated funds (Schedule E)	\$134,289
BASE TOTAL FOR CALCULATING MAXIMUM EXPENSE LIMIT	\$3,237,526
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%	6.00%
If "Total Net Enrolled Students" are 2,000 and less = 6%	
The Maximum Expense Limit for Board and System Administration is based on an arithmetical proration for the TOTAL FTE count for grades 1 - 12, net of Home Education AND Adult students, between 2,000 to 6,000 at .0005 per FTE. EXAMPLE: 4,500 FTE count grades 1-12 = 6,000 - 4,500 = 1,500 X .0005 = .75% plus 4% = maximum expense limit of 4.75%. Note: Calculation unnecessary if Total FTE is 6,000 or more, and 2,000 & less.	
STEP 3	
Calculate maximum expense limit AMOUNTS for Board and System Administration expenses	
Maximum Expense Limit percentage (Step 2) x Base Total (Step 1)	\$194,252
Considerations for Charter Schools and Small Boards:	
If Charter School, enter 51,000	0 \$0
If Francophone Board, enter 400,000	400,000 \$400,000
(If none of these considerations apply, leave the above cells blank)	
MAXIMUM EXPENSE LIMIT	\$400,000
STEP 4	
Compare maximum expense limit amounts calculated in Step 3 to actual expenses (from Schedule A)	
Actual Board Governance & System Administration expenses	\$326,030
PLUS: transfers to Restricted - Operating (Board/System Administration)	\$0
LESS: transfers from Restricted - Operating (Board/System Administration)	\$0
TOTAL BOARD GOVERNANCE & SYSTEM ADMINISTRATION EXPENSES	\$326,030
Maximum Expense Limit for Board & System Administration (Step 3)	\$400,000
ACTUAL EXPENSES - OVER(UNDER) MAXIMUM EXPENSE LIMIT	-\$73,970

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

Unexpended SGF - Opening Balance August 31, 2003 (Note 1)	\$58,643
Source of School Generated Funds:	
Total School Generated Funds for the year (Note 2)	\$134,289
Less: SGF - related cost recoveries (Note 3)	\$101,154
- capitalized at the District level (Note 4)	\$0
Net Total	\$33,135
Plus: Donations Received (Note 5)	\$0
Equals: Net Additions to SGF	\$33,135
Net SGF Available for discretionary spending	\$91,778
Net SGF revenue and Net SGF expense - per schedule A, lines 28 and 39	
Net expended SGF for discretionary purposes (Note 6)	\$23,609
Unexpended SGF - Closing Balance August 31, 2004	\$68,169
<p>Note 1 Input "(Restated)" beside Balance at August 31, 2003 where not taken from the finalized 2002-2003 Audited Financial Statements.</p> <p>Note 2 Excludes fees collected pursuant to Section 60(2)(j) of the School Act (e.g. instruction materials and technology fees determined by board policy or resolution). Includes any SURPLUS amount of current year cafeteria operating revenues over related cafeteria operating expenses. This total SGF for the year is the amount used to calculate the Schedule D administrative cap.</p> <p>Note 3 These are the expenses (a) incurred in generating SGF (e.g. fundraising expenses, printing of tickets, payment to DJ at school dance; staffing and supplies for a dinner; raffle prizes; supplies for a car wash; book fair purchases; meals for lunch program), or (b) collected and purchases; meals for lunch program), or (b) collected and disbursed for the benefit of individual students (e.g. cost of field trips for student activities not leading to CEU's). Monies collected for CEU-related activities are not SGF, they are recorded as instruction resource fees. As only the current year's "surplus" amount of school cafeteria operating revenues over school cafeteria operating expenses is considered a source of total school generated funds for the year, cafeteria expenses/COGS are NOT included in SGF-related cost recoveries.</p> <p>Note 4 All capital items purchased with SGF should be purchased through the District office. As with related cost recoveries, they are not included in the net SGF amounts and should be subtracted out of gross SGF.</p> <p>Note 5 Donations are restricted to cash; gifts in kind are treated as board assets, not SGF. Amounts are net of related expenses.</p> <p>Note 6 Only SGF expended for discretionary purposes are recorded as revenue and expense; unexpended funds are carried forward on the balance sheet to the succeeding year. Any capital items purchased with SGF should be treated in a similar manner as a SGF-related cost recovery and subtracted out of gross SGF.</p>	

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

EXPENSES	Custodial	Maintenance	Utilities and Telecommunications	Expensed IMP & Portable Relocations	Facility Planning & Operations Administration	SUB-TOTAL Operations & Maintenance	Supported Capital & Debt Services	TOTAL Operations and Maintenance
Uncertificated salaries and wages	\$0		\$0	\$1,186	\$14,233	\$15,419		\$15,419
Uncertificated benefits	\$0		\$0	\$92	\$2,243	\$2,335		\$2,335
Sub-total Remuneration	\$0	\$0	\$0	\$1,278	\$16,476	\$17,754		\$17,754
Contracted Services	\$97,640	\$67,517	\$0	\$62,599	\$14,843	\$242,599		\$242,599
Supplies	\$12,408		\$0	\$16,994	\$0	\$29,402		\$29,402
Electricity			\$58,158			\$58,158		\$58,158
Natural Gas/Heating Fuel			\$35,788			\$35,788		\$35,788
Sewer and Water			\$8,440			\$8,440		\$8,440
Telecommunications			\$0			\$0		\$0
Insurance					\$11,234	\$11,234		\$11,234
Net school generated funds	\$0	\$0	\$0	\$0	\$0	\$0		\$0
Amortization of capital assets								
Supported							\$177,448	\$177,448
Unsupported						\$11,645		\$11,645
Total Amortization						\$11,645	\$177,448	\$189,093
Interest on capital debt								
Supported							\$0	\$0
Unsupported				\$0		\$0		\$0
Other interest charges						\$0		\$0
Losses on disposal of capital assets						\$0		\$0
Cost recoveries & transfers						\$0		\$0
TOTAL EXPENSES	\$110,048	\$67,517	\$102,386	\$80,871	\$42,553	\$415,020	\$177,448	\$592,468
SQUARE METRES								
School Buildings								6,043.5
Non School Buildings								495.0
STAFF FTE'S (Completion Optional for 2003/2004)								
Board Employed	0.0	0.0						
Contracted Services	2.1	0.7						

Notes:

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

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

	FTE's	Remuneration	Benefits	Allowances	Performance Bonuses	ERIP's / Other	Total	Expenses
Chairperson:								
Name CHANTAL MONFETTE	1.0	\$5,550	\$32	\$0			\$5,582	\$2,549
Name	0.0	\$0		\$0			\$0	\$0
Other Board Members:								
Name CLAIRE ANCTIL	1.0	\$2,280	\$2,035	\$0			\$4,315	\$673
Name WANDA LAURIN	1.0	\$1,720	\$32	\$0			\$1,752	\$271
Name MARIO PARADIS	1.0	\$3,410	\$32	\$0			\$3,442	\$2,553
Name GUY NORMANDEAU	1.0	\$2,070	\$32	\$0			\$2,102	\$764
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Name	0.0	\$0	\$0	\$0			\$0	\$0
Subtotal	5.0	\$15,030	\$2,163	\$0			\$17,193	\$6,810
Superintendent DENISE BOURASSA	0.1	\$15,607	\$616	\$0	\$0		\$16,223	\$0
Acting superintend. DOLORESE NOLETTE	0.9	\$75,836	\$7,144	\$0	\$0	\$0	\$82,980	\$9,338
Secretary/Treasurer ANITA BELZILE	1.0	\$56,805	\$7,258	\$0	\$0	\$0	\$64,063	\$1,409
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	26.0	\$1,606,926	\$197,735	\$0	\$0	\$0	\$1,804,661	
Uncertificated Salaries & Wages	11.8	\$381,594	\$57,139	\$0	\$0	\$0	\$438,733	
TOTALS		\$2,151,798	\$272,055	\$0	\$0	\$0	\$2,423,853	

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

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

Superintendent position was contracted out to Denise Bourassa for the period Oct/03 to Aug 31/04. The total amount of contractual payments made to Denise Bourassa during Oct/ 03 to Aug 31/04 amounts to \$9,491. The wages and benefits \$6,732 reported above for Denise Bourassa represent employment earnings for Sept/03. Please note that for Oct/03 to Aug/04 Doloresse Nolette assumed 90% of the superintendent responsibilities, therefore .9 FTE of her earnings are disclosed above.

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

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