

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

**East Central Francophone Education Region No. 3**

Legal Name of School Jurisdiction

**Box 249 St Paul, AB T0A 3B0**

Mailing Address

**Telephone: 780-645-3888 Fax: 780-645-2045**

Telephone and Fax Numbers

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

The financial statements and supporting schedules East Central Francophone Education Region No. 3  
(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**

Réginald Roy

Name

"ORIGINAL SIGNED"

Signature

**SUPERINTENDENT**

Jules Rocque

Name

"ORIGINAL SIGNED"

Signature

**SECRETARY TREASURER OR TREASURER**

Claude Lampron

Name

"ORIGINAL SIGNED"

Signature

October 25, 2004

Board-approved Release Date

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## **AUDITORS' REPORT**

TO THE BOARD OF TRUSTEES

### **East Central Francophone Education Region No. 3**

We have audited the statement of financial position of the East Central Francophone Education Region No. 3 as at August 31, 2004 and the statements of revenues and expenses, cash flows, changes in net assets and capital allocations for the year then ended. These financial statements are the responsibility of the school jurisdiction's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

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

ST. PAUL, ALBERTA  
October 22, 2004

“original signed”  
CHARTERED ACCOUNTANTS

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

(in dollars)

	2004	2003
<b>ASSETS</b>		
Current assets		
Cash and temporary investments	\$4,549,905	\$4,941,698
Accounts receivable (net after allowances)	\$418,115	\$812,124
Prepaid expenses	\$55,096	\$48,236
Other current assets	\$0	\$0
<b>Total current assets</b>	\$5,023,116	\$5,802,058
School generated assets	\$53,438	\$49,336
Trust assets	\$0	\$0
Long term accounts receivable	\$0	\$0
Long term investments	\$0	\$0
Capital assets		
Land	\$126,554	\$126,554
Buildings	\$10,741,443	
Less: accumulated amortization	(\$1,911,366)	\$8,830,077
Equipment	\$666,126	
Less: accumulated amortization	(\$278,837)	\$387,289
Vehicles	\$84,292	
Less: accumulated amortization	(\$11,275)	\$73,017
<b>Total capital assets</b>	\$9,416,937	\$8,924,692
<b>TOTAL ASSETS</b>	\$14,493,491	\$14,776,086
<b>LIABILITIES</b>		
Current liabilities		
Bank indebtedness	\$430,000	\$0
Accounts payable and accrued liabilities	\$450,747	\$94,334
Deferred revenue	\$238,898	\$277,043
Deferred capital allocations	\$4,913,244	\$5,442,727
Current portion of all long term debt	\$53,519	\$47,676
<b>Total current liabilities</b>	\$6,086,408	\$5,861,780
School generated liabilities	\$53,438	\$49,336
Trust liabilities	\$0	\$0
Employee future benefits liability	\$0	\$0
Long term debt		
Supported: Debentures and other supported debt	\$41,186	\$82,371
Less: Current portion of supported debt	(\$41,186)	(\$41,186)
Unsupported: Debentures and Capital Loans	\$48,252	\$26,501
Capital Leases	\$0	\$0
Mortgages	\$0	\$0
Less: Current portion of unsupported debt	(\$12,333)	(\$6,490)
Unamortized capital allocations	\$8,970,469	\$8,459,932
<b>Total long term liabilities</b>	\$9,059,826	\$8,570,464
<b>TOTAL LIABILITIES</b>	\$15,146,234	\$14,432,244
<b>NET ASSETS</b>		
Unrestricted net assets	(\$1,009,773)	(\$12,046)
Operating Reserves	\$0	\$0
Accumulated Operating Surplus (Deficit)	(\$1,009,773)	(\$12,046)
Investment in capital assets	\$357,030	\$355,888
Capital Reserves	\$0	\$0
Total Capital Funds	\$357,030	\$355,888
<b>Total net assets</b>	(\$652,743)	\$343,842
<b>TOTAL LIABILITIES AND NET ASSETS</b>	\$14,493,491	\$14,776,086

**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	\$4,641,561	\$4,580,808	\$4,350,462
Alberta Infrastructure	\$673,240	\$700,799	\$720,010
Alberta Finance	\$4,144	\$0	\$12,805
Other Government of Alberta	\$2,900	\$0	\$7,000
Federal Government and/or First Nations	\$19,089	\$0	\$18,277
Other Alberta school authorities	\$0	\$0	\$0
Out of province authorities	\$0	\$0	\$0
Alberta Municipalities	\$0	\$0	\$11,081
Instruction resource fees	\$24,618	\$23,250	\$24,181
Transportation fees	\$3,721	\$400	\$2,915
Other sales and services	\$0	\$0	\$0
Investment income	\$6,928	\$0	\$19,961
Gifts and donations	\$974	\$0	\$0
Rentals of facilities	\$0	\$0	\$0
Net school generated funds	\$25,667	\$50,000	\$44,526
Gains on disposal of capital assets	\$0	\$0	\$0
Amortization of capital allocations	\$403,224	\$395,217	\$271,717
<b>Total Revenues</b>	<b>\$5,806,066</b>	<b>\$5,750,474</b>	<b>\$5,482,935</b>
<b>EXPENSES</b>			
Certificated salaries	\$3,256,962	\$3,236,813	\$2,827,231
Certificated benefits	\$377,165	\$368,576	\$341,700
Uncertificated salaries and wages	\$666,691	\$626,521	\$808,596
Uncertificated benefits	\$162,103	\$182,053	\$196,855
Services, contracts and supplies	\$1,871,436	\$1,683,833	\$1,711,531
Net school generated funds	\$25,667	\$50,000	\$44,526
<b>Capital and debt services</b>			
Amortization of capital assets			
Supported	\$403,224	\$366,448	\$271,717
Unsupported	\$28,768	\$54,510	\$13,026
Total Amortization of capital assets	\$431,992	\$420,958	\$284,743
Interest on capital debt			
Supported	\$4,144	\$0	\$8,435
Unsupported	\$0	\$0	\$0
Total Interest on capital debt	\$4,144	\$0	\$8,435
Other interest charges	\$6,491	\$0	\$644
Losses on disposal of capital assets	\$0	\$0	\$0
<b>Total Expenses</b>	<b>\$6,802,651</b>	<b>\$6,568,754</b>	<b>\$6,224,261</b>
<b>SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES BEFORE UNRESTRICTED REVENUES USED FOR CAPITAL PURPOSES AND EXTRAORDINARY ITEM</b>			
	(\$996,585)	(\$818,280)	(\$741,326)
Unrestricted revenues used for capital purposes	\$0	\$0	\$0
Extraordinary Item	\$0	\$0	\$0
<b>SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES</b>	<b>(\$996,585)</b>	<b>(\$818,280)</b>	<b>(\$741,326)</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	(\$996,585)	(\$741,326)
Add (Deduct) items not requiring cash:		
Amortization of capital allocations revenue	(\$403,224)	(\$271,717)
Total amortization expense	\$431,992	\$284,743
Gains on disposal of capital assets	\$0	\$0
Losses on sale of capital assets	\$0	\$0
Changes in accrued accounts:		
Accounts receivable	\$394,009	(\$523,627)
Prepays and other current assets	(\$6,860)	(\$6,938)
Long term accounts receivable	\$0	\$0
Long term investments	\$0	\$0
Payables and accrued liabilities	\$356,413	(\$1,252,050)
Deferred revenue	(\$38,145)	\$79,613
Employee future benefits	\$0	\$0
Other (describe)	\$0	\$0
<b>Total sources (uses) of cash from Operations</b>	<b>(\$262,400)</b>	<b>(\$2,431,302)</b>
<b>B. INVESTING ACTIVITIES</b>		
Purchases of capital assets		
Land	\$0	\$0
Buildings	(\$810,523)	(\$559,485)
Equipment	(\$85,798)	(\$274,195)
Vehicles	(\$27,916)	(\$56,376)
Net proceeds from disposal of capital assets	\$0	\$0
Other (describe)	\$0	\$0
<b>Total sources (uses) of cash from Investing activities</b>	<b>(\$924,237)</b>	<b>(\$890,056)</b>
<b>C. FINANCING ACTIVITIES</b>		
Capital allocations received	\$343,092	\$531,840
Issue of long term debt	\$29,216	\$32,450
Repayment of long term debt	(\$48,650)	(\$59,072)
Add back: supported portion	\$41,186	\$53,123
Other (describe)	\$0	\$0
<b>Total sources (uses) from Financing activities</b>	<b>\$364,844</b>	<b>\$558,341</b>
<b>Net sources (uses) of cash equivalents* during year</b>	<b>(\$821,793)</b>	<b>(\$2,763,017)</b>
<b>Cash Equivalents at the beginning of the year</b>	<b>\$4,941,698</b>	<b>\$7,704,715</b>
<b>Cash Equivalents at the end of the year</b>	<b>\$4,119,905</b>	<b>\$4,941,698</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: 8060

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	TOTAL	INVESTMENT	UNRESTRICTED	TOTAL	RESTRICTED NET ASSETS									
	NET ASSETS	IN CAPITAL	NET	NET ASSETS	School Based		Infrastructure		Board & System Admin.		Transportation		External Services	
(Columns 2+3+4)	ASSETS	ASSETS	(Columns 5 to 14)	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>	\$343,842	\$355,888	(\$12,046)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>Prior period adjustments (describe)</u>														
Net transfers to operating reserves	\$0	\$0	(\$139,694)	\$139,694	\$0	\$0	\$139,694	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Prior period adjustments - note 14	\$0	\$0	\$50,799	(\$50,799)	\$0	\$0	(\$50,799)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revised transfers from operating reserves	\$0	\$0	\$88,895	(\$88,895)	\$0	\$0	(\$88,895)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Adjusted Balance, Aug.31, 2003</b>	\$343,842	\$355,888	(\$12,046)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Surplus(def) of revenue over expenses	(\$996,585)		(\$996,585)											
Board funded capital transactions		\$22,446	(\$22,446)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations of non-amortizable assets	\$0	\$0												
Amortization of capital assets		(\$431,992)	\$431,992											
Amortization of capital allocations		\$403,224	(\$403,224)											
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)		\$7,464	(\$7,464)											
Net transfers to operating reserves			(\$88,895)	\$88,895	\$0		\$88,895		\$0		\$0		\$0	
Net transfers from operating reserves			\$88,895	(\$88,895)	\$0		(\$88,895)		\$0		\$0		\$0	
Net transfers to capital reserves			\$0	\$0		\$0		\$0		\$0		\$0		\$0
Net transfers from capital reserves			\$0	\$0		\$0		\$0		\$0		\$0		\$0
<b>Balance at August 31, 2004</b>	(\$652,743)	\$357,030	(\$1,009,773)	\$0	\$0	\$0	\$0	\$0	\$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>	\$5,442,727	\$8,459,932
<b>Add:</b>		
<b>Capital allocations from:</b> AB Infrastructure - New/Modernization Projects	\$233,694	
Other Government of Alberta	\$0	
Federal Government and/or First Nations	\$0	
Other sources	\$0	
<b>Interest earned on provincial government capital allocations</b>	\$109,398	
<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>		\$41,186
<b>Expended capital allocations - current year</b>	(\$872,575)	\$872,575
<b>Less:</b>		
<b>Unamortized Capital Allocation affected by a disposal through transfer out</b>		\$0
<b>Capital allocations amortized to revenue</b>		\$403,224
<b>Balance at August 31, 2004</b>	\$4,913,244	\$8,970,469

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



EAST CENTRAL FRANCOPHONE EDUCATION REGION NO. 3  
NOTES TO THE SUMMARY FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2004

**1. Authority and Purpose**

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

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

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

**2. Summary of Significant Accounting Policies**

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

a) Revenue recognition

Revenue is recognized as follows:

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

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

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

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

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

EAST CENTRAL FRANCOPHONE EDUCATION REGION NO. 3  
NOTES TO THE SUMMARY FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2004

**2. Summary of Significant Accounting Policies** (continued)

b) Capital Assets

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

Buildings (previously owned)	4-10%
Buildings (new and major modernization)	2.5-4%
Equipment	10-20%
Vehicles	20%

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

c) School Generated Funds

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

d) Vacation Pay

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

e) Prepaid expenses

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

f) Contributed Services

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

g) Financial Instruments

The jurisdiction's financial instruments consist of cash, accounts receivable, accounts payable, 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 44 of the School Act and Section 5 of the Trustees Act.

EAST CENTRAL FRANCOPHONE EDUCATION REGION NO. 3  
 NOTES TO THE SUMMARY FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED AUGUST 31, 2004

**2. Summary of Significant Accounting Policies** (continued)

h) Operating and Capital Reserves

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

i) Pensions

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

The current service and past service costs of 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 East Central Francophone Education Region No. 3 does not make pension contributions for certified staff.

The school board along with the active uncertified members contribute to an RRSP plan. The employer expense for this pension plan is \$29,997 for the year ended August 31, 2004. (\$42,450-2003)

**3. Accounts Receivable**

	<u>2004</u>	<u>2003</u>
Alberta Learning	\$ 44,608	\$ 34,979
Alberta Infrastructure	274,930	669,457
Alberta Finance	3,480	6,939
Other	<u>95,097</u>	<u>100,749</u>
	<u>\$ 418,115</u>	<u>\$ 812,124</u>

**4. Bank Indebtedness**

The jurisdiction has negotiated a line of credit in the amount of \$500,000 that bears interest at the bank prime minus .25%. This line of credit is secured by a borrowing resolution and a promissory note.

**5. Accounts Payable and Accrued Liabilities**

	<u>2004</u>	<u>2003</u>
Alberta Learning	\$ 1,726	\$ --
Alberta Finance	3,480	6,939
Other Alberta School Jurisdictions	--	6,644
Other	<u>445,541</u>	<u>80,751</u>
	<u>\$ 450,747</u>	<u>\$ 94,334</u>

EAST CENTRAL FRANCOPHONE EDUCATION REGION NO. 3  
NOTES TO THE SUMMARY FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2004

**6. Deferred Revenue**

	<u>2004</u>	<u>2003</u>
One-time operation and maintenance support	\$ --	\$ 120,482
Infrastructure Maintenance Program	137,435	103,994
Operation and maintenance general	101,203	--
Modernization block funding	<u>260</u>	<u>52,567</u>
	<u>\$ 238,898</u>	<u>\$ 277,043</u>

**7. Deferred Capital Allocations**

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

**8. Long Term Debt**

	<u>2004</u>	<u>2003</u>
Debenture - Supported		
Alberta Municipal Financing Corporation debenture due in the year 2005, payable in annual instalments of \$41,186 plus interest at an average rate of 9.2%. Secured by School Jurisdiction assets.	\$ 41,186	\$ 82,371
GMAC Loans - Unsupported		
GMAC loan, due in year 2009 payable \$487 monthly without interest. Secured by vehicle.	28,242	--
GMAC loan, due in year 2008 payable \$541 monthly without interest. Secured by vehicle.	<u>20,010</u>	<u>26,501</u>
	89,438	108,872
Less: Current portion of long term debt	<u>53,519</u>	<u>47,676</u>
	<u>\$ 35,919</u>	<u>\$ 61,196</u>

The principal due over the next five years are as follows:

	<u>Supported</u>	<u>Unsupported</u>	<u>Total</u>
2005	\$ 41,186	\$ 12,333	\$ 53,519
2006	--	12,333	12,333
2007	--	12,333	12,333
2008	--	6,383	6,383
2009	<u>--</u>	<u>4,870</u>	<u>4,870</u>
	<u>\$ 41,186</u>	<u>\$ 48,252</u>	<u>\$ 89,438</u>

EAST CENTRAL FRANCOPHONE EDUCATION REGION NO. 3  
NOTES TO THE SUMMARY FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2004

**8. Long Term Debt (continued)**

The debenture debt is fully supported by Alberta Finance. The current portion of supported long-term debt consists of amounts payable by Alberta Finance; therefore, the working capital is understated by this amount.

**9. Unamortized Capital Allocations**

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

**10. Economic Dependence on Related Third Party**

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

**11. Budget Amounts**

The budget was prepared by the school jurisdiction and approved by the Board of Trustees. It is presented for information purposes only and has not been audited.

**12. Commitments**

a) Leases

The school jurisdiction currently leases its administration offices. The future minimum payments under this operating lease is as follows:

2005	\$ 7,800
2006	7,800
2007	7,800
2008	7,800
2009	7,800
Thereafter	<u>9,100</u>
	<u>\$ 48,100</u>

b) Building Projects

The jurisdiction is committed to further capital expenditures for the completion of the new school at École Voyageur of approximately \$6,830,193. It is anticipated that these costs will be fully funded by the capital allocations from Alberta Infrastructure.

EAST CENTRAL FRANCOPHONE EDUCATION REGION NO. 3  
NOTES TO THE SUMMARY FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2004

**13. Contingencies**

Contingent Asset

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

**14. Prior Period Adjustment**

In the fiscal year ended August 31, 2003, operation and maintenance expenses in the amount of \$50,799 were incorrectly coded to system instruction support. The correction of this error decreases the balance of the operation and maintenance reserve transferred in the prior year to reduce the accumulated operating deficit from \$139,694 to \$88,895.

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

School Jurisdiction Code: \_\_\_\_\_ 8060

REVENUES	TOTAL	Early Childhood Services	Total Instruction (Grades 1 to 12)	Operations and Maintenance of Schools & Maintenance Shops	Transportation	Board & System Administration			External Services
						Board Governance	System Administration	Total Board & System Admin.	
<b>Alberta Learning allocations</b>									
(1) Instruction block	\$3,254,549	\$170,457	\$3,084,092						
(2) Support block	\$1,100,623				\$700,623			\$400,000	
(3) Instruction & support block reallocations	\$0	\$0	\$0		\$0			\$0	\$0
(4) Alberta Initiative for School Improvement (AISi)	\$56,640	\$0	\$56,640						
(5) Student Health Initiative (SHI)	\$0	\$0	\$0						\$0
(6) Supernet Access	\$0							\$0	
(7) Teacher Salary Enhancement (TSE)	\$143,000	\$5,472	\$132,608					\$4,920	\$0
(8) Regional P.D. Consortium (6 boards only)	\$0								\$0
(9) Regional Assessment Services (4 boards only)	\$0								\$0
(10) Other Alberta Learning revenues	\$86,749	\$29,460	\$57,289	\$0	\$0			\$0	\$0
<b>(11) Total Alberta Learning Revenue</b>	<b>\$4,641,561</b>	<b>\$205,389</b>	<b>\$3,330,629</b>	<b>\$0</b>	<b>\$700,623</b>			<b>\$404,920</b>	<b>\$0</b>
<b>Alberta Infrastructure</b>									
(12) Expensed IMP (BQRP) support & portable relocations	\$52,307			\$52,307					
(13) Operations & Maintenance support	\$500,451			\$500,451					
(14) Operations & Maintenance support (One-Time)	\$120,482			\$120,482					
<b>(15) Total Alberta Infrastructure Revenue</b>	<b>\$673,240</b>			<b>\$673,240</b>					
(16) Alberta Finance	\$4,144			\$4,144					\$0
(17) Other - Government of Alberta	\$2,900	\$0	\$2,000	\$900	\$0			\$0	\$0
(18) Federal Government and/or First Nations	\$19,089	\$0	\$17,015	\$2,074	\$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	\$24,618	\$3,040	\$21,578						
(23) Transportation fees	\$3,721				\$3,721				
(24) Other sales and services	\$0	\$0	\$0	\$0	\$0			\$0	\$0
(25) Investment income	\$6,928	\$0	\$6,928	\$0	\$0			\$0	\$0
(26) Gifts and donations	\$974	\$0	\$974	\$0	\$0			\$0	\$0
(27) Rentals of facilities	\$0		\$0	\$0	\$0			\$0	\$0
(28) Net school generated funds	\$25,667	\$0	\$25,667	\$0	\$0			\$0	\$0
(29) Gains on disposal of capital assets	\$0		\$0	\$0	\$0			\$0	\$0
(30) Amortization of capital allocations	\$403,224		\$64,384	\$338,840	\$0			\$0	\$0
<b>(31) TOTAL REVENUES</b>	<b>\$5,806,066</b>	<b>\$208,429</b>	<b>\$3,469,175</b>	<b>\$1,019,198</b>	<b>\$704,344</b>			<b>\$404,920</b>	<b>\$0</b>
<b>EXPENSES</b>									
(32) Certificated salaries	\$3,256,962	\$273,783	\$2,880,679				\$102,500	\$102,500	\$0
(33) Certificated benefits	\$377,165	\$31,080	\$336,955				\$9,130	\$9,130	\$0
(34) Uncertificated salaries and wages	\$666,691	\$49,338	\$423,946	\$69,338	\$26,681	\$32,345	\$65,043	\$97,388	\$0
(35) Uncertificated benefits	\$162,103	\$15,104	\$113,672	\$15,189	\$5,071	\$0	\$13,067	\$13,067	\$0
<b>(36) SUB - TOTAL</b>	<b>\$4,462,921</b>	<b>\$369,305</b>	<b>\$3,755,252</b>	<b>\$84,527</b>	<b>\$31,752</b>	<b>\$32,345</b>	<b>\$189,740</b>	<b>\$222,085</b>	<b>\$0</b>
(37) Services, contracts & supplies	\$1,871,436	\$7,367	\$365,736	\$670,109	\$660,100	\$19,285	\$148,839	\$168,124	\$0
(38) Cost recoveries & transfers (must balance to zero)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(39) Net school generated funds	\$25,667	\$0	\$25,749	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital and debt services</b>									
Amortization of capital assets									
(40) Supported	\$403,224	\$0	\$64,384	\$338,840	\$0		\$0	\$0	\$0
(41) Unsupported	\$28,768	\$0	\$9,839	\$10,473	\$2,819	\$0	\$5,637	\$5,637	\$0
(42) Total Amortization	\$431,992	\$0	\$74,223	\$349,313	\$2,819	\$0	\$5,637	\$5,637	\$0
Interest on capital debt									
(43) Supported	\$4,144	\$0	\$0	\$4,144	\$0		\$0	\$0	\$0
(44) Unsupported	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(45) Other interest charges	\$6,491	\$0	\$5,791	\$0	\$0		\$700	\$700	\$0
(46) Losses on disposal of capital assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>(47) TOTAL EXPENSES</b>	<b>\$6,802,651</b>	<b>\$376,672</b>	<b>\$4,226,751</b>	<b>\$1,108,093</b>	<b>\$694,671</b>	<b>\$51,630</b>	<b>\$344,916</b>	<b>\$396,546</b>	<b>\$0</b>
(48) Surplus(deficit) before unrestricted revenues used for capital purposes	(\$996,585)	(\$168,243)	(\$757,576)	(\$88,895)	\$9,673			\$8,374	\$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	\$2,460,686	\$316,736	\$67,464	\$0	\$0	\$35,793	\$0	\$2,880,679
Certificated benefits	\$292,055	\$34,879	\$6,202	\$0	\$0	\$3,819	\$0	\$336,955
Uncertificated salaries and wages	\$170,935	\$114,210	\$0	\$41,840	\$96,961	\$0	\$0	\$423,946
Uncertificated benefits	\$48,591	\$33,860	\$0	\$11,393	\$19,828	\$0	\$0	\$113,672
<b>SUB - TOTAL REMUNERATION</b>	<b>\$2,972,267</b>	<b>\$499,685</b>	<b>\$73,666</b>	<b>\$53,233</b>	<b>\$116,789</b>	<b>\$39,612</b>	<b>\$0</b>	<b>\$3,755,252</b>
Services, contracts & supplies	\$242,069	\$79,671	\$10,858	\$0	\$16,102	\$17,036	\$0	\$365,736
Cost recoveries & transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net school generated funds	\$25,749							\$25,749
Amortization of capital assets								
Supported	\$64,384	\$0	\$0					\$64,384
Unsupported	\$9,839	\$0	\$0					\$9,839
<b>Total Amortization</b>	<b>\$74,223</b>	<b>\$0</b>	<b>\$0</b>					<b>\$74,223</b>
Interest on capital debt								
Supported	\$0	\$0						\$0
Unsupported	\$0	\$0						\$0
Other interest charges	\$5,791	\$0						\$5,791
Losses on disposal of capital assets	\$0	\$0						\$0
<b>TOTAL EXPENSES</b>	<b>\$3,320,099</b>	<b>\$579,356</b>	<b>\$84,524</b>	<b>\$53,233</b>	<b>\$132,891</b>	<b>\$56,648</b>	<b>\$0</b>	<b>\$4,226,751</b>
FTE Certificated				0.0	0.0			
FTE Uncertificated				2.0	5.0			

**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>	\$2,060,280	\$241,108	\$116,968	\$0	\$2,418,356	\$3,110,346	(\$691,990)
School Admin & Instruction Support Expenses						\$579,356	(\$579,356)
System Instruction Support Expenses						\$84,524	(\$84,524)
<b>Total Basic Instruction</b>	<b>\$2,060,280</b>	<b>\$241,108</b>	<b>\$116,968</b>	<b>\$0</b>	<b>\$2,418,356</b>	<b>\$3,774,226</b>	<b>(\$1,355,870)</b>
<b>Sub-Programs &amp; Initiatives</b>							
Severely Disabled	\$128,467	\$0	\$0		\$128,467	\$132,891	(\$4,424)
English as a Second Language	\$39,008				\$39,008	\$39,638	(\$630)
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	\$656,662				\$656,662		\$656,662
Growth & Density	\$3,657				\$3,657		\$3,657
Teacher Assistants Program	\$10,960				\$10,960	\$11,000	(\$40)
Early Literacy Initiative (K-2)	\$19,936				\$19,936	\$20,183	(\$247)
Learning Resources Credit & Resources for the Classroom	\$3,876	\$5,429	\$21,578		\$30,883	\$46,420	(\$15,537)
Technology Integration	\$19,932		\$0		\$19,932	\$60,307	(\$40,375)
French Language Program & Francisation (all jurisdictions)	\$140,514		\$0		\$140,514	\$141,086	(\$572)
Home Education	\$800		\$0		\$800	\$1,000	(\$200)
<b>Total Sub-Programs &amp; Initiatives</b>	<b>\$1,023,812</b>		<b>\$21,578</b>		<b>\$1,050,819</b>	<b>\$452,525</b>	<b>\$598,294</b>
<b>INSTRUCTION, GRADES 1-12</b>	<b>\$3,084,092</b>	<b>\$246,537</b>	<b>\$138,546</b>	<b>\$0</b>	<b>\$3,469,175</b>	<b>\$4,226,751</b>	<b>(\$757,576)</b>



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

<b>STEP 1</b>	
Determine the total eligible revenue which is used as the BASE TOTAL to calculate the maximum eligible expense limits for Board and System Administration	
<b>Total Revenues (Schedule A):</b>	
Instruction Block - Grades ECS -12 (excluding technology integration)	\$3,234,617
Support Block - Transportation	\$700,623
<b>SUBTOTAL</b>	<b>\$3,935,240</b>
<b>Other Revenues</b>	
Alberta Infrastructure (Operations & Maintenance and Lease support)	\$500,451
Teacher Salary Enhancement	\$143,000
Other Alberta Learning revenues (Describe) Special PLOE, RCF credit, Expansion & Development	\$86,749
Other - Government of Alberta (Excluding Alberta Finance)	\$2,900
Federal government/First Nations	\$19,089
Other Alberta school authorities	\$0
Out of province local authorities	\$0
Alberta municipalities	\$0
Other sales and services	\$0
Interest on investments	\$6,928
Rentals of facilities	\$0
Gains on disposal of capital assets	\$0
Amortization of capital allocations	\$403,224
<b>School generated funds (Schedule E)</b>	<b>\$229,030</b>
<b>BASE TOTAL FOR CALCULATING MAXIMUM EXPENSE LIMIT</b>	<b>\$5,326,611</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>0.00%</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)	\$0
<b>Considerations for Charter Schools and Small Boards:</b>	
If Charter School, enter 51,000	\$0
If Francophone Board, enter 400,000	\$404,920
(If none of these considerations apply, leave the above cells blank)	
<b>MAXIMUM EXPENSE LIMIT</b>	<b>\$404,920</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	\$396,546
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>\$396,546</b>
Maximum Expense Limit for Board & System Administration (Step 3)	\$404,920
<b>ACTUAL EXPENSES - OVER(UNDER) MAXIMUM EXPENSE LIMIT</b>	<b>-\$8,374</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)	\$49,336
<b>Source of School Generated Funds:</b>	
Total School Generated Funds for the year (Note 2)	\$229,030
Less: SGF - related cost recoveries (Note 3)	\$199,261
- capitalized at the District level (Note 4)	\$0
<b>Net Total</b>	<b>\$29,769</b>
Plus: Donations Received (Note 5)	\$0
<b>Equals: Net Additions to SGF</b>	<b>\$29,769</b>
<b>Net SGF Available for discretionary spending</b>	<b>\$79,105</b>
<b>Net SGF revenue and Net SGF expense - per schedule A, lines 28 and 39</b>	
Net expended SGF for discretionary purposes (Note 6)	\$25,667
<b>Unexpended SGF - Closing Balance August 31, 2004</b>	<b>\$53,438</b>
<p><b>Note 1</b> Input "(Restated)" beside Balance at August 31, 2003 where not taken from the finalized 2002-2003 Audited Financial Statements.</p> <p><b>Note 2</b> Excludes fees collected pursuant to Section 60(2)(j) of the School Act (e.g. instruction materials and technology fees determined by board policy or resolution). Includes any SURPLUS amount of current year cafeteria operating revenues over related cafeteria operating expenses. This total SGF for the year is the amount used to calculate the Schedule D administrative cap.</p> <p><b>Note 3</b> These are the expenses (a) incurred in generating SGF (e.g. fundraising expenses, printing of tickets, payment to DJ at school dance; staffing and supplies for a dinner; raffle prizes; supplies for a car wash; book fair purchases; meals for lunch program), or (b) collected and purchases; meals for lunch program), or (b) collected and disbursed for the benefit of individual students (e.g. cost of field trips for student activities not leading to CEU's). Monies collected for CEU-related activities are not SGF, they are recorded as instruction resource fees. As only the current year's "surplus" amount of school cafeteria operating revenues over school cafeteria operating expenses is considered a source of total school generated funds for the year, cafeteria expenses/COGS are NOT included in SGF-related cost recoveries.</p> <p><b>Note 4</b> All capital items purchased with SGF should be purchased through the District office. As with related cost recoveries, they are not included in the net SGF amounts and should be subtracted out of gross SGF.</p> <p><b>Note 5</b> Donations are restricted to cash; gifts in kind are treated as board assets, not SGF. Amounts are net of related expenses.</p> <p><b>Note 6</b> Only SGF expended for discretionary purposes are recorded as revenue and expense; unexpended funds are carried forward on the balance sheet to the succeeding year. Any capital items purchased with SGF should be treated in a similar manner as a SGF-related cost recovery and subtracted out of gross SGF.</p>	

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

EXPENSES	Custodial	Maintenance	Utilities and Telecommunications	Expensed IMP & Portable Relocations	Facility Planning & Operations Administration	SUB-TOTAL Operations & Maintenance	Supported Capital & Debt Services	TOTAL Operations and Maintenance
Uncertificated salaries and wages	\$0	\$42,657	\$0	\$0	\$26,681	\$69,338		\$69,338
Uncertificated benefits	\$0	\$10,118	\$0	\$0	\$5,071	\$15,189		\$15,189
<b>Sub-total Remuneration</b>	\$0	\$52,775	\$0	\$0	\$31,752	\$84,527		\$84,527
Contracted Services	\$146,389	\$18,917	\$0	\$0	\$103,518	\$268,824		\$268,824
Supplies	\$0	\$186,114	\$0	\$0	\$1,028	\$187,142		\$187,142
Electricity			\$117,603			\$117,603		\$117,603
Natural Gas/Heating Fuel			\$62,042			\$62,042		\$62,042
Sewer and Water			\$8,457			\$8,457		\$8,457
Telecommunications			\$1,517			\$1,517		\$1,517
Insurance					\$24,524	\$24,524		\$24,524
Net school generated funds	\$0	\$0	\$0	\$0	\$0	\$0		\$0
Amortization of capital assets								
Supported							\$338,840	\$338,840
Unsupported						\$10,473		\$10,473
<b>Total Amortization</b>						\$10,473	\$338,840	\$349,313
Interest on capital debt								
Supported							\$4,144	\$4,144
Unsupported				\$0		\$0		\$0
Other interest charges						\$0		\$0
Losses on disposal of capital assets						\$0		\$0
Cost recoveries & transfers						\$0		\$0
<b>TOTAL EXPENSES</b>	\$146,389	\$257,806	\$189,619	\$0	\$160,822	\$765,109	\$342,984	\$1,108,093
<b>SQUARE METRES</b>								
School Buildings								12,171.1
Non School Buildings								0.0
<b>STAFF FTE'S</b> (Completion Optional for 2003/2004)								
Board Employed	0.0	1.0						
Contracted Services	4.0	0.4						

**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 Léo Piquette	1.0	\$14,040	\$0	\$0			\$14,040	\$11,333
Name	0.0	\$0	\$0	\$0			\$0	\$0
<b>Other Board Members:</b>								
Name Réginald Roy	1.0	\$6,170	\$0	\$0			\$6,170	\$5,339
Name Ernest Piquette	1.0	\$4,385	\$0	\$0			\$4,385	\$164
Name Murielle St-Arnault	1.0	\$4,240	\$0	\$0			\$4,240	\$914
Name Michel Lavoie	1.0	\$3,510	\$0	\$0			\$3,510	\$1,534
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>\$32,345</b>	<b>\$0</b>	<b>\$0</b>			<b>\$32,345</b>	<b>\$19,284</b>
Superintendent Jules Rocque	1.0	\$102,500	\$9,130	\$0	\$0	\$0	\$111,630	\$17,248
Superintendent	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secretary/Treasurer Claude Lampron	1.0	\$60,000	\$8,578	\$0	\$0	\$0	\$68,578	\$4,111
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	49.8	\$3,154,462	\$368,035	\$0	\$0	\$0	\$3,522,497	
Uncertificated Salaries & Wages	27.0	\$574,346	\$153,525	\$0	\$0	\$0	\$727,871	
<b>TOTALS</b>		<b>\$3,923,653</b>	<b>\$539,268</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,462,921</b>	

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

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

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

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