

**AUDITED  
FINANCIAL STATEMENTS  
and Supporting Schedules  
FOR THE YEAR ENDED AUGUST 31, 2005**  
[School Act, Sections 147(2)(a), 148, 151(1) and 276]

**Greater Southern Separate Catholic Francophone Education Region No.4**

Legal Name of School Jurisdiction

**200, 4800 Richard Road S.W., Calgary, Alberta, T3E 6L1**

Mailing Address

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Telephone and Fax Numbers

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

The financial statements and supporting schedules Greater Southern Separate Catholic Francophone Education Region No.4

(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**

**Adrian Gnyra**

Name

**"ORIGINAL SIGNED"**

Signature

**SUPERINTENDENT**

**G rard Bissonnette**

Name

**"ORIGINAL SIGNED"**

Signature

**SECRETARY TREASURER OR TREASURER**

**Suzanne B dard**

Name

**"ORIGINAL SIGNED"**

Signature

**24-nov-05**

Board-approved Release Date

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## AUDITORS' REPORT

### **To the Board of Trustees of:**

### **The Greater Southern Separate Catholic Francophone Education Region No. 4**

We have audited the statement of financial position of **The Greater Southern Separate Catholic Francophone Education Region No. 4** as at August 31, 2005 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, 2005 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 have 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.

*'Original Signed'*  
Certified General Accountants

October 28, 2005  
Edmonton, Alberta

**STATEMENT OF FINANCIAL POSITION**  
as at August 31, 2005

(in dollars)

	2005	2004
<b>ASSETS</b>		
Current assets		
Cash and temporary investments	\$933 275	\$919 459
Accounts receivable (net after allowances)	\$452 809	\$183 602
Prepaid expenses	\$29 687	\$38 685
Other current assets	\$0	\$0
<b>Total current assets</b>	<b>\$1 415 771</b>	<b>\$1 141 746</b>
School generated assets	\$14 333	\$13 192
Trust assets	\$0	\$0
Long term accounts receivable	\$0	\$0
Long term investments	\$0	\$0
Capital assets		
Land	\$0	\$0
Buildings	\$5 741 411	
Less: accumulated amortization	(\$550 492)	\$5 190 919
Equipment	\$689 348	
Less: accumulated amortization	(\$291 164)	\$398 184
Vehicles	\$0	
Less: accumulated amortization	\$0	\$0
<b>Total capital assets</b>	<b>\$5 589 103</b>	<b>\$5 841 719</b>
<b>TOTAL ASSETS</b>	<b>\$7 019 207</b>	<b>\$6 996 657</b>
<b>LIABILITIES</b>		
Current liabilities		
Bank indebtedness	\$0	\$0
Accounts payable and accrued liabilities	\$472 803	\$264 489
Deferred revenue	\$269 792	\$159 739
Deferred capital allocations	\$0	\$0
Current portion of all long term debt	\$0	\$0
<b>Total current liabilities</b>	<b>\$742 595</b>	<b>\$424 228</b>
School generated liabilities	\$14 333	\$13 192
Trust liabilities	\$0	\$0
Employee future benefits liability	\$0	\$0
Long term payables and accrued liabilities	\$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	\$5 254 672	\$5 467 925
<b>Total long term liabilities</b>	<b>\$5 269 005</b>	<b>\$5 481 117</b>
<b>TOTAL LIABILITIES</b>	<b>\$6 011 600</b>	<b>\$5 905 345</b>
<b>NET ASSETS</b>		
Unrestricted net assets	\$239 434	\$255 000
Operating Reserves	\$264 215	\$342 991
Accumulated Operating Surplus (Deficit)	\$503 649	\$597 991
Investment in capital assets	\$334 431	\$373 794
Capital Reserves	\$169 527	\$119 527
<b>Total Capital Funds</b>	<b>\$503 958</b>	<b>\$493 321</b>
<b>Total net assets</b>	<b>\$1 007 607</b>	<b>\$1 091 312</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$7 019 207</b>	<b>\$6 996 657</b>

**Note:** Input "(Restated)" in 2004 column heading where comparatives are not taken from the finalized 2003-2004 Audited Financial Statements.

**STATEMENT OF REVENUES AND EXPENSES**  
for the Year Ended August 31, 2005

(in dollars)

	Actual 2005	Budget 2005	Actual 2004
<b>REVENUES</b>			
<b>Government of Alberta</b>	\$6 305 906	\$5 790 183	\$5 583 936
<b>Federal Government and/or First Nations</b>	\$4 175	\$0	\$3 778
<b>Other Alberta school authorities</b>	\$0	\$0	\$4 578
<b>Out of province authorities</b>	\$0	\$0	\$0
<b>Alberta Municipalities (excluding supplementary requisitions)</b>	\$0	\$0	\$0
<b>Instruction resource fees</b>	\$3 870	\$3 000	\$4 131
<b>Transportation fees</b>	\$4 920	\$5 700	\$5 700
<b>Other sales and services</b>	\$232	\$0	\$172
<b>Investment income</b>	\$15 681	\$11 900	\$12 845
<b>Gifts and donations</b>	\$0	\$0	\$0
<b>Rentals of facilities</b>	\$6 000	\$0	\$665
<b>Net school generated funds</b>	\$145 532	\$4 500	\$26 109
<b>Gains on disposal of capital assets</b>	\$0	\$0	\$0
<b>Amortization of capital allocations</b>	\$213 253	\$211 064	\$213 314
<b>Total Revenues</b>	\$6 699 569	\$6 026 347	\$5 855 228
<b>EXPENSES</b>			
<b>Certificated salaries</b>	\$3 011 424	\$2 867 647	\$2 672 790
<b>Certificated benefits</b>	\$332 865	\$345 418	\$306 297
<b>Uncertificated salaries and wages</b>	\$476 155	\$444 387	\$433 513
<b>Uncertificated benefits</b>	\$98 822	\$86 090	\$86 348
<b>Services, contracts and supplies</b>	\$2 413 052	\$2 025 384	\$1 896 067
<b>Net school generated funds</b>	\$145 532	\$4 500	\$26 109
<b>Capital and debt services</b>			
<b>Amortization of capital assets</b>			
Supported	\$213 253	\$211 064	\$213 314
Unsupported	\$92 171	\$88 297	\$74 943
<b>Total Amortization of capital assets</b>	\$305 424	\$299 361	\$288 257
<b>Interest on capital debt</b>			
Supported	\$0	\$0	\$0
Unsupported	\$0	\$0	\$0
<b>Total Interest on capital debt</b>	\$0	\$0	\$0
<b>Other interest charges</b>	\$0	\$0	\$0
<b>Losses on disposal of capital assets</b>	\$0	\$0	\$0
<b>Total Expenses</b>	\$6 783 274	\$6 072 787	\$5 709 381
<b>SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES BEFORE EXTRAORDINARY ITEM</b>	(\$83 705)	(\$46 440)	\$145 847
Extraordinary Item	\$0	\$0	\$0
<b>SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES</b>	(\$83 705)	(\$46 440)	\$145 847

**Note:** Input "(Restated)" in Budget 2005 and/or Actuals 2004 column headings where comparatives are not taken from the respective finalized 2004-2005 Budget Report and/or finalized 2003-2004 Audited Financial Statements.

**STATEMENT OF CASH FLOWS**  
**for the Year Ended August 31, 2005**  
(in dollars)

	2005	2004
<b>CASH FLOWS FROM:</b>		
<b>A. OPERATIONS</b>		
Surplus (deficit) of revenues over expenses for the year	(\$83 705)	\$145 847
Add (Deduct) items not requiring cash:		
Amortization of capital allocations revenue	(\$213 253)	(\$213 314)
Total amortization expense	\$305 424	\$288 257
Gains on disposal of capital assets	\$0	\$0
Losses on sale of capital assets	\$0	\$0
Changes in accrued accounts:		
Accounts receivable	(\$269 207)	\$21 018
Prepays and other current assets	\$8 998	(\$7 616)
Long term accounts receivable	\$0	\$0
Long term investments	\$0	\$0
Payables and accrued liabilities	\$208 314	\$87 543
Deferred revenue	\$110 053	(\$53 268)
Employee future benefit expense (recovery)	\$0	\$0
Other (describe)	\$0	\$0
<b>Total sources (uses) of cash from Operations</b>	<b>\$66 624</b>	<b>\$268 467</b>
<b>B. INVESTING ACTIVITIES</b>		
Purchases of capital assets		
Land	\$0	\$0
Buildings	\$0	\$0
Equipment	(\$52 808)	(\$416 318)
Vehicles	\$0	\$0
Net proceeds from disposal of capital assets	\$0	\$0
Other (describe)	\$0	\$0
<b>Total sources (uses) of cash from Investing activities</b>	<b>(\$52 808)</b>	<b>(\$416 318)</b>
<b>C. FINANCING ACTIVITIES</b>		
Capital allocations	\$0	\$17 846
Issue of long term debt	\$0	\$0
Repayment of long term debt	\$0	\$0
Add back: supported portion	\$0	\$0
Other (describe)	\$0	\$0
<b>Total sources (uses) of cash from Financing activities</b>	<b>\$0</b>	<b>\$17 846</b>
<b>Net sources (uses) of cash during year</b>	<b>\$13 816</b>	<b>(\$130 005)</b>
<b>Cash and temporary investments, net of bank indebtedness, at Aug. 31/04</b>	<b>\$919 459</b>	<b>\$1 049 464</b>
<b>Cash and temporary investments, net of bank indebtedness, at Aug. 31/05</b>	<b>\$933 275</b>	<b>\$919 459</b>

**Note:** 1 Input "(Restated)" in 2004 column heading where not taken from the finalized 2003-2004 Audited Financial Statements.  
2 Cash and temporary investments are net of cash obligations.

**STATEMENT OF CHANGES IN NET ASSETS  
for the Year Ended August 31, 2005**

School Jurisdiction 97

(in dollars)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	TOTAL NET ASSETS Cols. 2+3+4	INVESTMENT IN CAPITAL ASSETS	UNRESTRICTED NET ASSETS	TOTAL INTERNALLY RESTRICTED NET ASSETS Cols. 5 to 14	INTERNALLY RESTRICTED NET ASSETS									
					School Based		Infrastructure		Board & System Admin.		Transportation		External Services	
					Operating Reserves	Capital Reserves	O & M Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves
<b>Balance at August 31, 2004</b>	\$1 091 312	\$373 794	\$255 000	\$462 518	\$264 215	\$119 527	\$0	\$0	\$52 638	\$0	\$26 138	\$0	\$0	\$0
<u>Prior period adjustments (describe)</u>														
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Adjusted Balance, Aug. 31, 2004</b>	\$1 091 312	\$373 794	\$255 000	\$462 518	\$264 215	\$119 527	\$0	\$0	\$52 638	\$0	\$26 138	\$0	\$0	\$0
Surplus(def) of revenue over expenses	(\$83 705)		(\$83 705)											
Board funded capital transactions		\$52 808	(\$52 808)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Direct credits to net assets	\$0	\$0												
Amortization of capital assets		(\$305 424)	\$305 424											
Amortization of capital allocations		\$213 253	(\$213 253)											
Disposal of unsupported capital assets	\$0	\$0	\$0	\$0		\$0		\$0		\$0		\$0		\$0
Disposal of supported capital assets (board funded portion)	\$0	\$0	\$0	\$0		\$0		\$0		\$0		\$0		\$0
Debt principal payments (unsupported)		\$0	\$0											
Net transfers to operating reserves			\$0	\$0	\$0		\$0		\$0		\$0		\$0	
Net transfers from operating reserves			\$78 776	(\$78 776)	\$0		\$0		(\$52 638)		(\$26 138)		\$0	
Net transfers to capital reserves			(\$50 000)	\$50 000		\$50 000		\$0		\$0		\$0		\$0
Net transfers from capital reserves			\$0	\$0		\$0		\$0		\$0		\$0		\$0
<b>Balance at August 31, 2005</b>	\$1 007 607	\$334 431	\$239 434	\$433 742	\$264 215	\$169 527	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**STATEMENT OF CAPITAL ALLOCATIONS  
(SUPPORTED CAPITAL FINANCING ONLY)  
for the Year Ended August 31, 2005  
(in dollars)**

	<b>Deferred Capital Allocations</b>	<b>Unamortized Capital Allocations</b>
<b>Balance at August 31, 20</b>	\$0	\$5 467 925
<b>Prior period adjustment</b>	\$0	\$0
<b>Adjusted balance, August 31, 2004</b>	\$0	\$5 467 925
<b><u>Add:</u></b>		
<b>Capital allocations from: Infrastructure and Transportation-New/Modernization Projects</b>	\$0	
Other Government of Alberta	\$0	
Federal Government and/or First Nations	\$0	
Other sources	\$0	
<b>Interest earned on provincial government capital allocations</b>	\$0	
<b>Other capital grants and donations</b>	\$0	
<b>Proceeds on disposal of supported capital assets</b>	\$0	
<b>Insurance proceeds</b>	\$0	
<b>Donated capital assets (amortizable, at Fair Market Value)</b>		\$0
<b>Transferred in capital assets (amortizable, at Net Book Value)</b>		\$0
<b>Current Year Debenture Principal Repayment</b>		\$0
<b>Expended capital allocations - current year</b>	\$0	\$0
<b><u>Less:</u></b>		
<b>Unamortized Capital Allocation affected by a disposal through transfer out</b>		\$0
<b>Capital allocations amortized to revenue</b>		\$213 253
<b>Balance at August 31, 2005</b>	\$0	\$5 254 672



THE GREATER SOUTHERN SEPARATE CATHOLIC FRANCOPHONE EDUCATION  
REGION NO. 4

Notes to the Financial Statements  
August 31, 2005

**1. AUTHORITY AND PURPOSE**

On July 7, 2000 by order of the Minister of Learning of Alberta, the Greater Southern Separate Catholic Francophone Education Region No. 4 was established. The school jurisdiction receives block allocations for instruction and support for the delivery of a catholic francophone educational program under the authority of the School Act, Revised Statutes of Alberta 2000, Chapter S-3. The jurisdiction is exempt from tax under the Canada 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:

Revenue Recognition:

Revenue is recognized as follows:

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

Unrestricted contributions are recognized as revenue when received and receivable.

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

Capital Assets:

Capital assets are recorded at cost, and are amortized over their estimated useful lives on a straight-line basis. Capital assets transferred from other jurisdictions are recorded at their net book value and amortized over the remaining useful lives on a straight-line basis.

Buildings	10 to 40 years
Site development	20 years
Furniture, equipment	5 to 10 years

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.

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.)

THE GREATER SOUTHERN SEPARATE CATHOLIC FRANCOPHONE EDUCATION  
REGION NO. 4

Notes to the Financial Statements  
August 31, 2005

Financial Instruments:

The jurisdiction's financial instruments consist of cash, accounts receivable and accounts payable. It is management's opinion that the jurisdiction is not exposed to significant interest, currency or credit risk 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.

Vacation Pay:

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

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.

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.

Operating and Capital Reserves:

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

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 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 School Division does not make pension contributions for certificated staff.

The school board participates in the multi-employer pension plan, Local Authorities Pension Plan and does not report on any unfunded liabilities. The expense for this pension plan is equivalent to the annual contributions of \$29,331 for the year ended August 31, 2005 (\$19,137 in 2004). At December 31, 2004, the Local Authorities Pension Plan reported an actuarial deficiency of \$1,288,924,000 (2003 deficiency of \$1,453,487,000).

Employee future benefits

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

THE GREATER SOUTHERN SEPARATE CATHOLIC FRANCOPHONE EDUCATION  
REGION NO. 4

Notes to the Financial Statements  
August 31, 2005

**3. ACCOUNTS RECEIVABLE**

	2005	2004
	\$	\$
Alberta Education	218,681	48,602
Alberta Infrastructure & Transportation	150,106	75,978
Federal Government	58,266	40,052
Other	25,756	14,392
Other Alberta School Jurisdictions	<u>0</u>	<u>4,578</u>
	<u>452,809</u>	<u>183,602</u>

**4. CAPITAL ASSETS**

	Cost	Accumulated Depreciations	Net Book Value 2005	Net Book Value 2004
	\$	\$	\$	\$
Building	5,188,757	446,104	4,742,653	4,891,354
Site development	552,654	104,388	448,266	483,062
Furniture & equipment	<u>689,348</u>	<u>291,164</u>	<u>398,184</u>	<u>467,303</u>
	<u>6,430,759</u>	<u>841,656</u>	<u>5,589,103</u>	<u>5,841,719</u>

**5. ACCOUNTS PAYABLE**

	2005	2004
	\$	\$
Alberta Education	3,444	2,124
Alberta Infrastructure & Transportation	0	25,485
Other Alberta School Jurisdictions	33,148	15,537
Other trade payables & accrued liabilities	<u>436,211</u>	<u>221,343</u>
	<u>472,803</u>	<u>264,489</u>

**6. DEFERRED REVENUE**

	2005	2004
	\$	\$
Alberta Education - O & M	60,286	55,295
Alberta Education – High Speed Networking	60,000	0
Alberta Education – Classroom Resources	15,000	0
Alberta Education – Class Size funding	20,000	0
Infrastructure maintenance program (formerly BQRP)	<u>114,506</u>	<u>104,444</u>
	<u>269,792</u>	<u>159,739</u>

THE GREATER SOUTHERN SEPARATE CATHOLIC FRANCOPHONE EDUCATION  
REGION NO. 4

Notes to the Financial Statements  
August 31, 2005

**7. UNAMORTIZED CAPITAL ALLOCATIONS**

Capital allocations received for qualifying capital projects initiated by the jurisdiction, or qualifying assets transferred from other jurisdictions have been capitalized. These allocations are amortized on a basis consistent with the capital asset that the allocation funded.

**8. OTHER REVENUE FROM ALBERTA EDUCATION**

	2005	2004
	\$	\$
SAIT Partnership	23,510	0
Microsoft license rebate	365	0
Operations and maintenance	106,996	0
Unfunded cost pressures	0	21,238
Grade 10 supplementary funding	<u>0</u>	<u>8,120</u>
	<u>130,871</u>	<u>29,358</u>

**9. 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.

	Balance Aug 31/04	Appropriated	Used	Balance Aug 31/05
	\$	\$	\$	\$
Operating Reserves:				
Board and system admin.	52,638	0	52,638	0
School based	264,215	0	0	264,215
Transportation	<u>26,138</u>	<u>0</u>	<u>26,138</u>	<u>0</u>
	<u>342,991</u>	<u>0</u>	<u>0</u>	<u>264,215</u>
Capital Reserves:				
Equipment	<u>119,527</u>	<u>50,000</u>	<u>0</u>	<u>169,527</u>
Total	<u>462,518</u>	<u>50,000</u>	<u>78,776</u>	<u>433,742</u>

THE GREATER SOUTHERN SEPARATE CATHOLIC FRANCOPHONE EDUCATION  
REGION NO. 4

Notes to the Financial Statements  
August 31, 2005

**10. COMMITMENTS**

Leases and service contracts:

The school jurisdiction currently leases space and signed a maintenance service contract. The future minimum payments for the next five years under these commitments are as follows:

	\$
2006	21,990
2007	1,990
2008	0
2009	0
2010	0
	<u>23,980</u>

The school jurisdiction also has agreements for transportation services and electricity services which are at a fixed rate per unit factor, which are in effect until 2008 and 2010 respectively.

**11. CONTINGENCIES**

The jurisdiction is a member of a reciprocal insurance exchange called ASBIE. A portion of the premiums paid each year represents equity contributions to the insurance fund. These payments have been recorded as expenses in the financial statements, as the value of equity is subject to liability claims.

As a result of events occurring in the normal course of operations; current outstanding claims may result in potential damages against the School Jurisdiction. At this time, the likelihood of a future claim pertaining to this fiscal year-end and its impact on the overall financial position of the jurisdiction is undeterminable.

**12. ECONOMIC DEPENDENCE ON RELATED THIRD PARTY**

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

**13. 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.

**14. COMPARATIVE FIGURES**

The comparative figures have been reclassified where necessary to conform to the 2005 presentation.

SCHEDULE A to the AFS

ALLOCATION OF REVENUES AND EXPENSES TO PROGRAMS - 2004-2005

REVENUES	TOTAL	ECS to Grade 12 Instruction	Operations and Maintenance of Schools & Maintenance Shops	Transportation	Board & System Admin.	External Services
(1) Alberta Education Revenues	\$5 932 932	\$4 487 661	\$106 996	\$930 275	\$408 000	\$0
<b>Alberta Infrastructure and Transportation</b>						
(2) Infrastructure Maintenance Program & Portable Relocations support	\$54 831	\$0	\$54 831			
(3) Regular Operations & Maintenance support	\$318 143		\$318 143			
(4) Other support	\$0	\$0	\$0			
(5) <b>Total Alberta Infrastructure and Transportation Revenues</b>	\$372 974	\$0	\$372 974			
(6) Alberta Finance	\$0		\$0			\$0
(7) Other - Government of Alberta	\$0	\$0	\$0	\$0	\$0	\$0
(8) Federal Government and/or First Nations	\$4 175	\$4 175	\$0	\$0	\$0	\$0
(9) Other Alberta school authorities	\$0	\$0	\$0	\$0	\$0	\$0
(10) Out of province authorities	\$0	\$0	\$0	\$0	\$0	\$0
(11) Alberta municipalities (excl. supplementary requisitions)	\$0	\$0	\$0	\$0	\$0	\$0
(12) Instruction resource fees	\$3 870	\$3 870				
(13) Transportation fees	\$4 920			\$4 920		
(14) Other sales and services	\$232	\$200	\$0	\$0	\$32	\$0
(15) Investment income	\$15 681	\$0	\$0	\$15 659	\$22	\$0
(16) Gifts and donations	\$0	\$0	\$0	\$0		\$0
(17) Rentals of facilities	\$6 000	\$0	\$6 000	\$0	\$0	\$0
(18) Net school generated funds	\$145 532	\$145 532			\$0	
(19) Gains on disposal of capital assets	\$0	\$0	\$0	\$0	\$0	\$0
(20) Amortization of capital allocations	\$213 253	\$29 756	\$183 497	\$0		\$0
(21) <b>TOTAL REVENUES</b>	\$6 699 569	\$4 671 194	\$669 467	\$950 854	\$408 054	\$0
<b>EXPENSES</b>						
(22) Certificated salaries	\$3 011 424	\$2 793 312			\$218 112	\$0
(23) Certificated benefits	\$332 865	\$317 650			\$15 215	\$0
(24) Uncertificated salaries and wages	\$476 155	\$307 804	\$30 112	\$21 575	\$116 664	\$0
(25) Uncertificated benefits	\$98 822	\$70 404	\$4 044	\$9 452	\$14 922	\$0
(26) <b>SUB - TOTAL</b>	\$3 919 266	\$3 489 170	\$34 156	\$31 027	\$364 913	\$0
(27) Services, contracts & supplies	\$2 413 052	\$611 000	\$451 814	\$1 120 372	\$229 866	\$0
(28) Cost recoveries & charges to programs	\$0	\$0	\$0	\$0	\$0	\$0
(29) Net school generated funds	\$145 532	\$145 532				
<b>Capital and debt services</b>						
Amortization of capital assets						
(30) Supported	\$213 253	\$29 756	\$183 497	\$0	\$0	\$0
(31) Unsupported	\$92 171	\$89 019	\$0	\$0	\$3 152	\$0
(32) Total Amortization	\$305 424	\$118 775	\$183 497	\$0	\$3 152	\$0
Interest on capital debt						
(33) Supported	\$0	\$0	\$0	\$0	\$0	\$0
(34) Unsupported	\$0	\$0	\$0	\$0	\$0	\$0
(35) Other interest charges	\$0	\$0	\$0	\$0	\$0	\$0
(36) Losses on disposal of capital assets	\$0	\$0	\$0	\$0	\$0	\$0
(37) <b>TOTAL EXPENSES</b>	\$6 783 274	\$4 364 477	\$669 467	\$1 151 399	\$597 931	\$0
(38) <b>SURPLUS (DEFICIT) BEFORE EXTRAORDINARY ITEM</b>	(\$83 705)	\$306 717	\$0	(\$200 545)	(\$189 877)	\$0

**SCHEDULE B to the AFS**  
**ALBERTA EDUCATION REVENUES 2004-2005**

	TOTAL
<b>Base Funding</b>	
Early Childhood Services (ECS)	\$187 391
Base Instruction (Gr 1-12)	\$2 916 854
Outreach Programs	\$0
Home Education	\$0
<b>Differential Cost Funding *</b>	<b>\$2 157 437</b>
<b>Other Provincial Support</b>	
Institutional Programs	\$0
Regional Consortium (6 boards) and Regional Educational Consulting Services (4 boards)	\$0
Learning Resources Credit	\$5 815
<b>Federal French Funding</b>	<b>\$389 877</b>
<b>Provincial Priority Targeted Funding</b>	
Class Size Initiative	\$57 184
Student Health Initiative (SHI)	\$15 038
Alberta Initiative for School Improvement (AISI)	\$71 033
High Speed Networking	\$1 432
Children and Youth with Complex Needs	\$0
<b>Other Alberta Education Revenues</b> (describe): funding for Partnership with SAIT / licence rebate Microsoft/O&M 5/12	<b>\$130 871</b>
<b>Total Alberta Education Revenues</b>	<b>\$5 932 932</b>

\* Differential Cost Funding is based on distribution formulas designed to address variable cost factors and incremental costs associated with other variables and specific student populations. Included in differential cost funding are allocations for students with severe disabilities, English as a second language students, Francisation and support services for immigrant students, aboriginal students, gifted & talented early childhood services children and those with mild or moderate or severe disabilities, the percentage of the student population experiencing low socio-economic status, small schools by necessity, intra-jurisdiction distances, year to year enrolment fluctuations, small school board administration, schools located in the north, boarding, transportation, stabilization of funding, and cost differences among school jurisdictions for purchasing goods and services.

**SCHEDULE C the AFS**

**ECS to Grade 12 INSTRUCTION PROGRAMS Expense Details - 2004-2005**

SUB-PROGRAMS & INITIATIVES	ECS to GRADE 12 Instruction						
	Certificated Remuneration	Uncertificated Remuneration	Services, Contracts & Supplies <sup>1</sup>	Learning Resources	Cost Recoveries & Transfers	Other Expenses <sup>2</sup>	TOTAL EXPENSES
School Administration & All Instruction Support	\$357 498	\$206 179	\$406 084		\$0	\$0	\$969 761
Mild & Moderate Disabilities/Gifted & Talented(ECS-12)	\$37 688	\$25 297	\$12 679		\$0		\$75 664
ECS Program Unit (PUF)	\$900	\$13 553	\$0		\$0		\$14 453
Severe Disabilities (Gr 1-12)	\$0	\$0	\$0		\$0		\$0
English as a Second Language	\$38 731	\$0	\$0		\$0		\$38 731
French Language Program & Francisation (all jurisdictions)	\$25 939	\$0	\$10		\$0		\$25 949
First Nations, Metis and Inuit Education(ECS - Gr 12)	\$0	\$0	\$0		\$0		\$0
Home Education	\$0	\$0	\$0		\$0		\$0
Institutional Programs	\$0	\$0	\$0		\$0		\$0
Alberta Initiative for School Improvement	\$82 555	\$0	\$0	\$0	\$0		\$82 555
Student Health Initiative	\$2 359	\$0	\$0		\$0		\$2 359
High Speed Networking			\$1 419		\$0		\$1 419
Class Size	\$0	\$0	\$0	\$0	\$0		\$0
Children and Youth with Complex Needs(ECS - Gr 12)	\$0	\$0	\$0		\$0		\$0
All Other Student Instruction Expenses(ECS - Gr 12)	\$2 565 292	\$133 178	\$105 296	\$85 512	\$0	\$264 307	\$3 153 586
<b>TOTAL EXPENSES</b>	<b>\$3 110 962</b>	<b>\$378 207</b>	<b>\$525 488</b>	<b>\$85 512</b>	<b>\$0</b>	<b>\$264 307</b>	<b>\$4 364 477</b>

FULL-TIME-EQUIVALENCIES(Board/Contract)	FTE Certificated	FTE Uncertificated
Mild & Moderate Disabilities/Gifted & Talented (ECS - Gr 12)	0,6	1,0
ECS Program Unit (PUF)	0,0	0,7
Severe Disabilities (Gr 1-12)	0,0	0,0

**Note 1** Excludes Learning Resources.

**Note 2** Includes Net School Generated Funds, Amortization, Interest, and Losses on Disposal of Instruction Program Capital Assets.



**SCHEDULE D to the AFS  
CALCULATION OF MAXIMUM ELIGIBLE EXPENSE LIMIT FOR  
BOARD (GOVERNANCE) AND SYSTEM ADMINISTRATION - 2004-2005**

<b>TOTAL EXPENSES</b>	<b>\$6 783 274</b>
<b>STEP 1</b>	
<b>Calculation of maximum expense limit PERCENTAGE for Board and System Administration expenses</b>	
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%	
<p>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 &amp; less.</p>	
<b>STEP 2</b>	
<b>Calculate maximum expense limit AMOUNTS for Board and System Administration expenses</b>	
Maximum Expense Limit percentage (Step 1) x TOTAL EXPENSES	\$0
<b>Considerations for Charter Schools and Small School Boards:</b>	
If <b>Charter School</b> , enter \$56,100	\$0
If <b>School Board</b> , please enter your 04-05 Gr 1- 12 funded enrolment	588
	\$408 000
<b>MAXIMUM EXPENSE LIMIT</b>	<b>\$408 000</b>
<b>STEP 3</b>	
<b>Compare maximum expense limit amounts calculated in Step 2 to actual expenses (from Schedule A)</b>	
Actual Board Governance & System Administration expenses	\$597 931
PLUS: transfers to Restricted - Operating (Board/System Administration)	\$0
LESS: transfers from Restricted - Operating (Board/System Administration)	-\$52 638
<b>TOTAL BOARD GOVERNANCE &amp; SYSTEM ADMINISTRATION EXPENSES</b>	<b>\$545 293</b>
<b>MAXIMUM EXPENSE LIMIT</b>	<b>\$408 000</b>
<b>ACTUAL EXPENSES - OVER(UNDER) MAXIMUM EXPENSE LIMIT</b>	<b>\$137 293</b>

**SCHEDULE E to the AFS  
SOURCE & APPLICATION OF SCHOOL GENERATED FUNDS (SGF) - 2004-2005**

<b>Unexpended SGF - Opening Balance August 31, 2004</b> (Note 1)			\$13 192
<b>Source of Net School Generated Funds:</b>			
	<b>Gross SGF</b>	<b>Related Expenses</b>	<b>Net SGF</b>
Fundraising activities	\$33 707	\$22 914	\$10 793
Student fees (Non-Instructional) (Note 2)	\$106 076		\$106 076
Donations and grants to schools	\$29 804		\$29 804
Other (describe): Charity in/out	\$5 680	\$5 680	\$0
<b>Net Additions to SGF</b>	\$175 267	\$28 594	\$146 673
<b>Net SGF Available for Discretionary Spending</b>			\$159 865
<b>Application of Net School Generated Funds:</b>			
Extra-curricular activities			\$145 532
School beautification			\$0
Field Trips			\$0
Equipment			\$0
Family literacy and other community resources			\$0
Other (describe):			\$0
<b>Net SGF Expended for Discretionary Purposes</b> (Note 3)			\$145 532
<b>Unexpended SGF - Closing Balance August 31, 2005</b> (Note 4)			\$14 333
<p>School Generated Funds (SGF) are funds raised in the community for student activities that come under the control and responsibility of school management. These funds are usually collected and retained at the school for expenditures paid at the school level. SGF does not include fees with respect to instructional supplies or materials collected pursuant to Section 60(2)(j) of the <i>School Act</i>, and any other funds collected at the school but remitted to central office and accounted for by the jurisdiction (facility rentals, capital assets purchases, etc.)</p>			
<p><b>Note 1</b> Input "(Restated)" beside Balance at August 31, 2004 where not taken from the finalized 2003-2004 Audited Financial Statements.</p>			
<p><b>Note 2</b> Excludes fees collected pursuant to Section 60(2)(j) of the School Act (fees with respect to instructional supplies or materials - essentially textbooks, resource materials in lieu of textbooks, media, software, and materials for classrooms). Amounts collected for CEU-related activities are recorded as instruction resource fees, not SGF.</p>			
<p><b>Note 3</b> Net SGF Expended for Discretionary Purposes is recorded as revenue and expense in the Statement of Revenues &amp; Expenses.</p>			
<p><b>Note 4</b> Unexpended SGF is carried forward to the Statement of Financial Position.</p>			

**SCHEDULE F to the AFS  
Operations and Maintenance Program Expenses - 2004-2005**

EXPENSES	Custodial	Maintenance	Utilities and Telecommunications	Expensed Mod./I.M.P. & Portable Relocations	Facility Planning & Operations Administration	SUB-TOTAL Operations & Maintenance	Supported Capital & Debt Services	TOTAL Operations and Maintenance
Uncertificated salaries and wages	\$0	\$0	\$0	\$0	\$30 112	\$30 112		\$30 112
Uncertificated benefits	\$0	\$0	\$0	\$0	\$4 044	\$4 044		\$4 044
<b>Sub-total Remuneration</b>	\$0	\$0	\$0	\$0	\$34 156	\$34 156		\$34 156
Contracted Services	\$167 328	\$130 355	\$0	\$54 831	\$3 600	\$356 114		\$356 114
Supplies	\$1 261	\$1 565	\$0	\$0	\$0	\$2 826		\$2 826
Electricity			\$47 152			\$47 152		\$47 152
Natural Gas/Heating Fuel			\$36 208			\$36 208		\$36 208
Sewer and Water			\$5 664			\$5 664		\$5 664
Telecommunications			\$0			\$0		\$0
Insurance					\$3 850	\$3 850		\$3 850
Amortization of capital assets								
Supported							\$183 497	\$183 497
Unsupported						\$0		\$0
<b>Total Amortization</b>						\$0	\$183 497	\$183 497
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
<b>TOTAL EXPENSES</b>	\$168 589	\$131 920	\$89 024	\$54 831	\$41 606	\$485 970	\$183 497	\$669 467
<b>SQUARE METRES</b>								
School Buildings								7 545,0
Non School Buildings								0,0
<b>UNCERTIFICATED FTE'S</b> (Board/Contract)	0,0	0,0						

- Notes:**
- Custodial:** All expenses related to activities undertaken to keep the school environment clean and safe.
  - Maintenance:** All expenses associated with the repair, replacement and minor construction of buildings, grounds and equipment components. This includes regular and preventative maintenance undertaken to ensure components reach or exceed their life cycle and the repair of broken components.
  - Utilities & Telecommunications:** All expenses related to electricity, natural gas and other heating fuels, sewer and water and all forms of telecommunications.
  - Expensed Block Mod/I.M.P. & Portable Relocations:** All expenses associated with non-capital activities related to Block Modernization, Infrastructure Maintenance Programs (AKA Building Quality Restoration Program) and portable relocations.
  - Facility Planning & Operations Administration:** 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, I.M.P., block modernization 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 - 2004-2005  
(SECTION 148.1 OF THE SCHOOL ACT)**

	FTEs	Remuneration	Benefits	Allowances	Performance Bonuses	ERIP's / Other	Total	Expenses	
<b>Chairperson:</b>									
Name	Adrian Gnyra	1,0	\$6 376	\$0	\$0		\$6 376	\$550	
Name	Marc renaud	0,0	\$1 045	\$0	\$0		\$1 045	\$0	
<b>Other Board Members:</b>									
Name	Carrol Plummer	1,0	\$5 499	\$0	\$0		\$5 499	\$2 093	
Name	Sylvie Pinard	1,0	\$11 973	\$0	\$0		\$11 973	\$2 378	
Name	Evelyn Drouin	0,0	\$680	\$0	\$0		\$680	\$0	
Name	danielle Poirier-Heine	0,0	\$1 820	\$0	\$0		\$1 820	\$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>		3,0	\$27 393	\$0	\$0		\$27 393	\$5 021	
Superintendent	Cécile Bonnar	1,0	\$122 792	\$20 286	\$0	\$0	\$124 008	\$267 086	\$17 147
Superintendent	Gérard Bissonnette	.17	\$18 500	\$0	\$0	\$0	\$18 500	\$4 731	
Secretary/Treasurer	Liette Desrochers	0,9	\$84 812	\$11 152	\$0	\$0	\$95 964	\$1 586	
Secretary/Treasurer	Suzanne Bédard	.25	\$13 609	\$953	\$0	\$0	\$14 562	\$0	
Board Secretary		0,0	\$0	\$0	\$0	\$0	\$0	\$0	
Board Secretary		0,0	\$0	\$0	\$0	\$0	\$0	\$0	
Board Treasurer		0,0	\$0	\$0	\$0	\$0	\$0	\$0	
Board Treasurer		0,0	\$0	\$0	\$0	\$0	\$0	\$0	
Certificated Salaries		46,4	\$2 746 124	\$312 579	\$0	\$0	\$3 058 703		
Uncertificated Salaries & Wages		14,1	\$377 734	\$86 717	\$0	\$0	\$464 451		
<b>TOTALS</b>			<b>\$3 390 964</b>	<b>\$431 687</b>	<b>\$0</b>	<b>\$0</b>	<b>\$124 008</b>	<b>\$3 946 659</b>	

Note: Please refer to completion information on page 15.

**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.