

**UNAUDITED SCHEDULES**  
TO THE  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2009  
[School Act, Section 276]

**Fort Vermillion School Division No. 52**

Legal Name of School Jurisdiction

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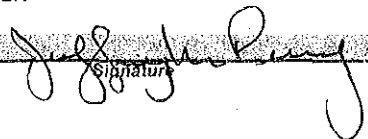
**Declaration of Secretary-Treasurer / Chief Financial Officer**

To the best of my knowledge and belief, these unaudited schedules have been prepared following Alberta Education's reporting requirements for Alberta school jurisdictions. These schedules were submitted to the board for information purposes.

SECRETARY TREASURER OR TREASURER

**Mr. Jeff Perry**

Name



Signature

**November 30, 2009**

Dated

c.c. ALBERTA EDUCATION, Financial Reporting & Accountability Branch,  
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## TABLE OF CONTENTS

|                   |  | Page     |
|-------------------|--|----------|
| <b>SCHEDULE A</b> | <b>Allocation of Revenues and Expenses to Programs</b> | <b>3</b> |
| <b>SCHEDULE B</b> | <b>School Generated Funds (SGF)</b>                    | <b>4</b> |
| <b>SCHEDULE C</b> | <b>Operations and Maintenance Program Expenses</b>     | <b>5</b> |

SCHEDULE A

School Jurisdiction Code: 1250

ALLOCATION OF REVENUES AND EXPENSES TO PROGRAMS - 2008-2009

| REVENUES                                      | ECS         |  | Grades 1-12  |  | Operations and Maintenance of Schools & Maintenance Shops |                             | Transportation | Board & System Administration | External Services | TOTAL        |
|---|-------------|--|--------------|--|---|-----------------------------|----------------|-------------------------------|-------------------|--------------|
|   | Instruction |  | Instruction  |  | Maintenance Shops   | Schools & Maintenance Shops |                |                               |                   |              |
| (1) Alberta Education                         | \$802,045   |  | \$25,929,785 |  | \$3,729,738   |                             | \$2,536,809    | \$1,926,898                   | \$0               | \$34,826,275 |
| (2) Other - Government of Alberta             | \$0         |  | \$975,064    |  | \$0   |                             | \$0            | \$0                           | \$0               | \$975,064    |
| (3) Federal Government and First Nations      | \$155,283   |  | \$2,844,763  |  | \$377,645   |                             | \$259,586      | \$89,938                      | \$1,236,807       | \$4,968,022  |
| (4) Other Alberta school authorities          | \$0         |  | \$160,778    |  | \$0   |                             | \$0            | \$0                           | \$0               | \$160,778    |
| (5) Out of province authorities               | \$0         |  | \$0          |  | \$0   |                             | \$0            | \$0                           | \$0               | \$0          |
| (6) Alberta Municipalities-special tax levies | \$0         |  | \$0          |  | \$0   |                             | \$0            | \$0                           | \$0               | \$0          |
| (7) Instruction resource fees                 | \$2,100     |  | \$126,141    |  |   |                             |                |                               |                   | \$128,241    |
| (8) Transportation fees-ECS                   |             |  |              |  |   |                             | \$9,950        |                               |                   | \$9,950      |
| (9) Transportation fees-Grades 1-12           |             |  |              |  |   |                             | \$59,821       |                               |                   | \$59,821     |
| (10) Other sales and services                 | \$0         |  | \$11,397     |  | \$0   |                             | \$123,975      | \$0                           | \$0               | \$135,372    |
| (11) Investment income                        | \$1,743     |  | \$49,151     |  | \$10,845  |                             | \$4,960        | \$0                           | \$0               | \$66,699     |
| (12) Gifts and donations                      | \$0         |  | \$7,500      |  | \$0   |                             | \$0            | \$0                           | \$0               | \$7,500      |
| (13) Rental of facilities                     | \$0         |  | \$0          |  | \$456,638   |                             | \$0            | \$0                           | \$0               | \$456,638    |
| (14) Net school generated funds               | \$0         |  | \$493,734    |  | \$0   |                             |                | \$0                           | \$0               | \$493,734    |
| (15) Gains on disposal of capital assets      | \$0         |  | \$0          |  | \$62,961  |                             | \$12,272       | \$0                           | \$0               | \$65,233     |
| (16) Amortization of capital allocations      | \$0         |  | \$0          |  | \$2,105,470   |                             | \$0            |                               | \$0               | \$2,105,470  |
| (17) Other revenue                            | \$0         |  | \$0          |  | \$0   |                             | \$0            |                               | \$0               | \$0          |
| (18) TOTAL REVENUES                           | \$1,061,171 |  | \$29,798,313 |  | \$6,733,297   |                             | \$3,006,573    | \$2,020,836                   | \$1,236,807       | \$43,856,997 |
| <b>EXPENSES</b>                               |             |  |              |  |   |                             |                |                               |                   |              |
| (19) Certificated salaries                    | \$369,799   |  | \$17,148,206 |  |   |                             |                | \$312,324                     | \$584,199         | \$18,414,528 |
| (20) Certificated benefits                    | \$37,904    |  | \$1,738,180  |  |   |                             |                | \$34,229                      | \$60,474          | \$1,870,787  |
| (21) Non-certificated salaries and wages      | \$268,023   |  | \$4,650,174  |  | \$1,599,770   |                             | \$1,590,569    | \$731,189                     | \$304,853         | \$9,044,578  |
| (22) Non-certificated benefits                | \$40,539    |  | \$741,978    |  | \$226,930   |                             | \$244,998      | \$115,000                     | \$49,270          | \$1,417,815  |
| (23) SUB - TOTAL                              | \$716,265   |  | \$24,177,638 |  | \$1,826,700   |                             | \$1,835,567    | \$1,192,742                   | \$998,796         | \$30,747,708 |
| (24) Services, contracts and supplies         | \$21,547    |  | \$5,276,111  |  | \$2,211,528   |                             | \$756,156      | \$459,186                     | \$238,011         | \$8,962,539  |
| (25) Net school generated funds               | \$0         |  | \$493,734    |  |   |                             |                |                               |                   | \$493,734    |
| (26) Amortization of capital assets           | \$0         |  | \$284,382    |  | \$2,493,623   |                             | \$391,511      | \$97,420                      | \$0               | \$3,266,936  |
| (27) Interest and charges                     | \$0         |  | \$0          |  | \$150,478   |                             | \$0            | \$61                          | \$0               | \$150,539    |
| (28) Losses on disposal of capital assets     | \$0         |  | \$0          |  | \$0   |                             | \$14,119       | \$0                           | \$0               | \$14,119     |
| (29) Other expense                            | \$0         |  | \$0          |  | \$0   |                             | \$0            | \$0                           | \$0               | \$0          |
| (30) TOTAL EXPENSES                           | \$737,812   |  | \$30,231,865 |  | \$6,682,329   |                             | \$2,997,353    | \$1,749,409                   | \$1,236,807       | \$43,636,575 |
| (31) OVER EXPENSES BEFORE EXTRAORDINARY ITEM  | \$323,359   |  | (\$433,552)  |  | \$50,968  |                             | \$9,220        | \$271,427                     | \$0               | \$221,422    |

**SCHEDULE B  
SCHOOL GENERATED FUNDS (SGF) - 2008-2009**

|  |                  |                         |                |
|--|------------------|-------------------------|----------------|
| <b>Unexpended SGF - Opening Balance August 31, 2008</b> (Note 1) |                  |                         | \$201,022      |
| <b>Sources of School Generated Funds:</b>                        | <b>Gross SGF</b> | <b>Related Expenses</b> | <b>Net SGF</b> |
| Fundraising activities   | \$1,074,698      | \$532,118               | \$542,580      |
| Student fees (Non-Instructional) (Note 1)                        | \$11,674         | \$6,607                 | \$5,067        |
| Donations and grants to schools                                  | \$12,813         | \$7,333                 | \$5,480        |
| Other (describe):  | \$0              | \$0                     | \$0            |
| <b>Net Additions to SGF</b>                                      | \$1,099,185      | \$546,058               | \$553,127      |
| <b>Net SGF Available</b>   |                  |                         | \$754,149      |
| <b>Uses of Net School Generated Funds:</b>                       |                  |                         |                |
| Extra-curricular activities                                      |                  |                         | \$442,189      |
| Field Trips  |                  |                         | \$51,545       |
| Other (describe):  |                  |                         | \$0            |
| <b>Total Uses of Net SGF</b> (Note 2)                            |                  |                         | \$493,734      |
| <b>Unexpended SGF - Closing Balance August 31, 2009</b> (Note 3) |                  |                         | \$260,415      |

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 any other funds collected at the school but remitted to central office and accounted for by central office (facility rentals, capital assets purchases, etc.)

**Notes:**

- 1 Excludes fees collected pursuant to Section 60(2)(j) of the School Act (fees related to instructional supplies or materials - essentially textbooks, resource materials in lieu of textbooks, media, software, and materials for classrooms). Fees charged for CEU-related activities are recorded as instruction resource fees, not SGF.
- 2 Total uses of net SGF is reported as revenue and expense in the Statement of Revenues & Expenses of the Financial Statements.
- 3 Unexpended SGF is reported as SGF assets and SGF liabilities in the Statement of Financial Position.

**SCHEDULE C**  
**Operations and Maintenance of Schools & Maintenance Shops Program Expense Details - 2008-2009**

| EXPENSES                             | Custodial   | Maintenance | Utilities and Telecommunications | Expensed IMR and Modular Unit Relocations | Facility Planning & Operations Administration | Unsupported Amortization & Other Expenses | SUB-TOTAL Operations & Maintenance | Supported Capital & Debt Services | TOTAL Operations and Maintenance |
|--------------------------------------|-------------|-------------|----------------------------------|---|---|---|------------------------------------|-----------------------------------|----------------------------------|
| Uncertificated salaries and wages    | \$993,306   | \$458,825   | \$0                              | \$58,375                                  | \$89,264                                      |   | \$1,599,770                        |                                   | \$1,599,770                      |
| Uncertificated benefits              | \$145,129   | \$62,205    | \$0                              | \$0                                       | \$19,556                                      |   | \$226,930                          |                                   | \$226,930                        |
| Sub-total Remuneration               | \$1,138,435 | \$521,030   | \$0                              | \$58,375                                  | \$108,860                                     |   | \$1,826,700                        |                                   | \$1,826,700                      |
| Supplies and services                | \$127,365   | \$471,309   | \$101,221                        | \$426,301                                 | \$11,276                                      |   | \$1,137,472                        |                                   | \$1,137,472                      |
| Electricity                          |             |             | \$493,899                        |   |   |   | \$493,899                          |                                   | \$493,899                        |
| Natural Gas/Heating Fuel             |             |             | \$376,397                        |   |   |   | \$376,397                          |                                   | \$376,397                        |
| Sewer and Water                      |             |             | \$90,617                         |   |   |   | \$90,617                           |                                   | \$90,617                         |
| Telecommunications                   |             |             | \$21,678                         |   |   |   | \$21,678                           |                                   | \$21,678                         |
| Insurance                            |             |             |                                  |   | \$91,465                                      |   | \$91,465                           |                                   | \$91,465                         |
| Amortization of capital assets       |             |             |                                  |   |   |   |                                    |                                   |                                  |
| Supported                            |             |             |                                  |   |   |   |                                    |                                   |                                  |
| Unsupported                          |             |             |                                  |   |   |   |                                    | \$2,105,470                       | \$2,105,470                      |
| Total Amortization                   |             |             |                                  |   |   | \$388,153                                 | \$388,153                          |                                   | \$388,153                        |
| Interest on capital debt             |             |             |                                  |   |   |   |                                    | \$2,105,470                       | \$2,105,470                      |
| Supported                            |             |             |                                  |   |   |   |                                    |                                   |                                  |
| Unsupported                          |             |             |                                  |   |   |   |                                    | \$150,478                         | \$150,478                        |
| Other interest charges               |             |             |                                  | \$0                                       |   |   | \$0                                |                                   | \$0                              |
| Losses on disposal of capital assets |             |             |                                  |   |   |   | \$0                                |                                   | \$0                              |
| <b>TOTAL EXPENSES</b>                | \$1,265,800 | \$992,339   | \$1,083,812                      | \$484,676                                 | \$211,601                                     |   | \$4,426,381                        | \$2,255,948                       | \$6,682,329                      |
| <b>SQUARE METRES</b>                 |             |             |                                  |   |   |   |                                    |                                   |                                  |
| School Buildings                     |             |             |                                  |   |   |   |                                    |                                   | 48,073.1                         |
| Non-School Buildings                 |             |             |                                  |   |   |   |                                    |                                   | 3,268.0                          |

**Note:**  
**Custodial:** All expenses related to activities undertaken to keep the school environment and maintenance shops clean and safe.  
**Maintenance:** All expenses associated with the repair, replacement, enhancement 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. Maintenance expense exclude operational costs related to expensed IMR & Modular Unit Relocations, as they are reported on separately.  
**Utilities & Telecommunications:** All expenses related to electricity, natural gas and other heating fuels, sewer and water and all forms of telecommunications.  
**Expensed IMR & Modular Unit Relocations:** All operational expenses associated with non-capitalized Infrastructure Maintenance Renewal projects (AKA IMP and BQRP) and modular unit (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, supervision of employees & contractors, school facility planning & project administration, 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.