

UNAUDITED SCHEDULES
TO THE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2011
[School Act, Section 276]

Elk Island Public Schools Regional Division No. 14

Legal Name of School Jurisdiction

683 Wye Road, Sherwood Park, Alberta T8B 1N2

Mailing Address

Telephone: 780-417-8200 Fax: 780-417-8275

Telephone and Fax Numbers

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

Scott McFayden

Name

"ORIGINAL SIGNED"

Signature

17-Nov-11

Dated

TABLE OF CONTENTS

		Page
SCHEDULE A	Allocation of Revenues and Expenses to Programs	3
SCHEDULE B	School Generated Funds (SGF)	4
SCHEDULE C	Operations and Maintenance Program Expense Details	5

SCHEDULE A

School Jurisdiction Code: 2195

ALLOCATION OF REVENUES AND EXPENSES TO PROGRAMS - 2010/2011

REVENUES	ECS Instruction	Grades 1-12 Instruction	Operations and Maintenance of Schools & Maintenance Shops	Transportation	Board & System Administration	External Services	TOTAL
(1) Alberta Education	\$8,240,834	\$112,329,337	\$17,679,891	\$8,937,033	\$6,055,476	\$349,021	\$153,591,592
(2) Other - Government of Alberta	\$0	\$32,126	\$109,352	\$0	\$0	\$0	\$141,478
(3) Federal Government and First Nations	\$0	\$175	\$10,054	\$0	\$0	\$0	\$10,229
(4) Other Alberta school authorities	\$24,728	\$119,075	\$130,122	\$70,654	\$0	\$32,199	\$376,778
(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	\$28,733	\$2,142,720					\$2,171,453
(8) Transportation fees-ECS				\$65,742			\$65,742
(9) Transportation fees-Grades 1-12				\$496,804			\$496,804
(10) Other sales and services	\$0	\$875,304	\$368,736	\$1,089	\$900	\$631,193	\$1,877,222
(11) Investment income	\$0	\$287,229	\$0	\$0	\$0	\$428	\$287,657
(12) Gifts and donations	\$0	\$255	\$0	\$0	\$0	\$13,183	\$13,438
(13) Rental of facilities	\$0	\$2,681	\$0	\$0	\$0	\$205,403	\$208,084
(14) Gross school generated funds	\$0	\$7,289,103	\$0	\$0	\$0	\$0	\$7,289,103
(15) Gains on disposal of capital assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(16) Amortization of capital allocations	\$0	\$93,385	\$2,653,819	\$0		\$0	\$2,747,204
(17) Other revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(18) TOTAL REVENUES	\$8,294,295	\$123,171,390	\$20,951,974	\$9,571,322	\$6,056,376	\$1,231,427	\$169,276,784
EXPENSES							
(19) Certificated salaries	\$2,743,220	\$77,233,767			\$866,162	\$53,889	\$80,897,038
(20) Certificated benefits	\$314,591	\$8,339,855			\$42,629	\$6,696	\$8,703,771
(21) Non-certificated salaries and wages	\$1,842,313	\$16,840,121	\$2,349,094	\$649,830	\$3,277,773	\$116,839	\$25,075,970
(22) Non-certificated benefits	\$421,626	\$4,302,972	\$515,437	\$124,851	\$621,317	\$28,965	\$6,015,168
(23) SUB - TOTAL	\$5,321,750	\$106,716,715	\$2,864,531	\$774,681	\$4,807,881	\$206,389	\$120,691,947
(24) Services, contracts and supplies	\$863,661	\$10,329,954	\$13,982,867	\$8,845,580	\$1,103,479	\$962,442	\$36,087,983
(25) Gross school generated funds	\$0	\$7,289,103					\$7,289,103
(26) Amortization of capital assets	\$28,458	\$920,907	\$3,317,362	\$18,340	\$82,967	\$302	\$4,368,336
(27) Interest and charges	\$0	\$0	\$289,922	\$0	\$439	\$0	\$290,361
(28) Losses on disposal of capital assets	\$0	\$17,894	\$0	\$0	\$0	\$0	\$17,894
(29) Other expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(30) TOTAL EXPENSES	\$6,213,869	\$125,274,573	\$20,454,682	\$9,638,601	\$5,994,766	\$1,169,133	\$168,745,624
(31) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$2,080,426	(\$2,103,183)	\$497,292	(\$67,279)	\$61,610	\$62,294	\$531,160

**SCHEDULE B
SCHOOL GENERATED FUNDS (SGF) - 2010/2011**

Unexpended SGF - Opening Balance August 31, 2010 (Note 1)			\$2,368,998
Sources of School Generated Funds:	Gross SGF	Related Expenses	Net SGF
Fundraising activities	\$2,546,615	\$1,916,251	\$630,364
Student fees (non-instructional) (note 1)	\$3,859,780	\$4,048,472	(\$188,692)
Donations and grants to schools	\$568,530	\$67,385	\$501,145
Other (describe):	\$153,036	\$79,315	\$73,721
Net Additions to SGF	\$7,127,961	\$6,111,423	\$1,016,538
Net SGF Available			\$3,385,536
Uses of Net School Generated Funds:			
Extra-curricular activities			\$901,110
Field trips			\$0
Other (describe):			\$276,570
Total Uses of Net SGF (Note 2)			\$1,177,680
Unexpended SGF - Closing Balance August 31, 2011 (Note 3)			\$2,207,856
<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 any other funds collected at the school but remitted to central office and accounted for by central office (facility rentals, capital assets purchases, etc.)</p> <p>Notes:</p> <ol style="list-style-type: none"> 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 The sum of "total related expenses" and "total uses of net SGF" is reported as "gross school generated funds" in the Statement of Revenues & Expenses. 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 - 2010/2011**

EXPENSES	Custodial	Maintenance	Utilities and Telecommunications	Expensed IMR & 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	\$0	\$1,655,556	\$0	\$0	\$693,538		\$2,349,094		\$2,349,094
Uncertificated benefits	\$0	\$371,587	\$0	\$0	\$143,850		\$515,437		\$515,437
Sub-total Remuneration	\$0	\$2,027,143	\$0	\$0	\$837,388		\$2,864,531		\$2,864,531
Supplies and services	\$3,617,323	\$2,592,928	\$0	\$3,392,346	\$1,522,171		\$11,124,768		\$11,124,768
Electricity			\$1,253,519				\$1,253,519		\$1,253,519
Natural gas/heating fuel			\$1,115,455				\$1,115,455		\$1,115,455
Sewer and water			\$233,741				\$233,741		\$233,741
Telecommunications			\$28,999				\$28,999		\$28,999
Insurance					\$226,385		\$226,385		\$226,385
Amortization of capital assets									
Supported								\$2,653,820	\$2,653,820
Unsupported				\$0		\$663,542	\$663,542		\$663,542
Total Amortization				\$0		\$663,542	\$663,542	\$2,653,820	\$3,317,362
Interest on capital debt									
Supported								\$109,352	\$109,352
Unsupported				\$0		\$180,570	\$180,570		\$180,570
Other interest charges						\$0	\$0		\$0
Losses on disposal of capital assets						\$0	\$0		\$0
TOTAL EXPENSES	\$3,617,323	\$4,620,071	\$2,631,714	\$3,392,346	\$2,585,944	\$844,112	\$17,691,510	\$2,763,172	\$20,454,682
SQUARE METRES									
School buildings									196,287.0
Non school buildings									4,767.0

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 expenses 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, negotiations, 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.