

**UNAUDITED SCHEDULES**  
**TO THE**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED AUGUST 31, 2012**  
[School Act, Section 276]

**Black Gold Regional Division No. 18**

Legal Name of School Jurisdiction

**3rd Floor, 1101 5th Street, Nisku, Alberta T9E 7N3**

Mailing Address

**Telephone - 780-955-6025, Fax - 780-955-6050**

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**

**M. Ruth Andres**

Name



Signature

**30-Nov-12**

Dated

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**SCHEDULE A**  
**ALLOCATION OF REVENUES AND EXPENSES TO PROGRAMS - 2011/2012**

REVENUES	ECS -Grade 12 Instruction	Operations and Maintenance of Schools & Maintenance Shops		Transportation	Board & System Administration	External Services	TOTAL
(1) Alberta Education	\$74,136,650	\$9,347,617	\$3,830,047	\$3,177,866	\$23,852	\$90,515,932	
(2) Other - Government of Alberta	\$418,760	\$116,384	\$0	\$2,450	\$0	\$537,594	
(3) Federal Government and First Nations	\$0	\$0	\$0	\$0	\$0	\$0	
(4) Other Alberta school authorities	\$0	\$0	\$3,854	\$0	\$0	\$3,854	
(5) Out of province authorities	\$0	\$0	\$0	\$0	\$0	\$0	
(6) Alberta Municipalities-special tax levies	\$0	\$0	\$0	\$0	\$0	\$0	
(7) Fees	\$2,732,089	\$164,185	\$0	\$0	\$0	\$2,896,274	
(8) Other sales and services	\$387,714	\$15,180	\$57	\$1,970	\$216,813	\$621,734	
(9) Investment income	\$277,041	\$43,065	\$14,384	\$11,410	\$0	\$345,900	
(10) Gifts and donations	\$167,052	\$0	\$0	\$0	\$0	\$167,052	
(11) Fundraising	\$1,501,981	\$0	\$0	\$0	\$0	\$1,501,981	
(12) Rental of facilities	\$0	\$0	\$0	\$0	\$99,015	\$99,015	
(13) Gains on disposal of capital assets	\$7,138	\$9,608	\$0	\$0	\$0	\$16,746	
(14) Amortization of capital allocations	\$436,773	\$2,926,218	\$0	\$0	\$93,070	\$3,446,061	
(15) Other revenue	\$0	\$0	\$0	\$0	\$0	\$0	
(16) TOTAL REVENUES	\$80,065,098	\$12,458,072	\$4,012,527	\$3,193,696	\$422,750	\$100,152,143	
<b>EXPENSES</b>							
(17) Certificated salaries	\$49,615,089			\$609,899	\$0	\$50,224,988	
(18) Certificated benefits	\$9,941,403			\$145,362	\$0	\$10,086,765	
(19) Non-certificated salaries and wages	\$8,781,909	\$3,412,351	\$155,512	\$1,321,650	\$151,920	\$13,823,342	
(20) Non-certificated benefits	\$2,312,631	\$802,566	\$35,724	\$298,230	\$33,667	\$3,482,818	
(21) SUB - TOTAL	\$70,651,032	\$4,214,917	\$191,236	\$2,375,141	\$185,587	\$77,617,913	
(22) Services, contracts and supplies	\$8,675,855	\$5,409,187	\$3,591,324	\$715,952	\$150,968	\$18,543,286	
(23) Amortization of capital assets	\$725,997	\$3,181,863	\$65,467	\$75,811	\$86,195	\$4,135,333	
(24) Interest and charges	\$15,648	\$110,931	\$818	\$648	\$0	\$128,045	
(25) Losses on disposal of capital assets	\$0	\$556	\$0	\$0	\$0	\$556	
(26) Other expense	\$0	\$0	\$0	\$0	\$0	\$0	
(27) TOTAL EXPENSES	\$80,068,532	\$12,917,454	\$3,848,845	\$3,167,552	\$422,750	\$100,425,133	
(28) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(\$3,434)	(\$459,382)	\$163,682	\$26,144	\$0	(\$272,990)	

**SCHEDULE B  
OPERATIONS AND MAINTENANCE OF SCHOOLS & MAINTENANCE SHOPS PROGRAM EXPENSE DETAILS - 2011/2012**

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	\$2,113,296	\$833,565	\$0	\$0	\$465,490		\$3,412,351		\$3,412,351
Uncertificated benefits	\$492,147	\$223,802	\$0	\$0	\$86,617		\$802,566		\$802,566
Sub-total Remuneration	\$2,605,443	\$1,057,367	\$0	\$0	\$552,107		\$4,214,917		\$4,214,917
Supplies and services	\$341,033	\$1,619,837	\$1,131	\$1,754,417	\$20,068		\$3,736,486		\$3,736,486
Electricity			\$932,276				\$932,276		\$932,276
Natural gas/heating fuel			\$476,290				\$476,290		\$476,290
Sewer and water			\$81,661				\$81,661		\$81,661
Telecommunications			\$38,149				\$38,149		\$38,149
Insurance					\$144,325		\$144,325		\$144,325
Amortization of capital assets									
Supported									
Unsupported								\$2,926,218	\$2,926,218
Total Amortization				\$0		\$255,645	\$255,645		\$255,645
Interest on capital debt				\$0		\$255,645	\$255,645		\$255,645
Supported									
Unsupported								\$109,034	\$109,034
Lease payments for facilities				\$0		\$0	\$0		\$0
Other interest charges				\$0		\$0	\$0		\$0
Losses on disposal of capital assets						\$1,897	\$1,897		\$1,897
TOTAL EXPENSES	\$2,946,476	\$2,677,204	\$1,529,507	\$1,754,417	\$716,500	\$258,098	\$9,882,202	\$3,035,252	\$12,917,454
SQUARE METRES									
School buildings									111,640.0
Non school buildings									35,112.5

**Note:**

**Custodial:**

**Maintenance:**

All expenses related to activities undertaken to keep the school environment and maintenance shops clean and safe. 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 operational expenses associated with non-capitalized Infrastructure Maintenance Renewal projects (AKA IMP and BQRP) and modular unit (portable) relocations.

**Expensed IMR & Modular Unit Relocations:**

All expenses related to the administration of operations and maintenance including (but not limited to) contract administration, clerical functions, negotiation, 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.

**Facility Planning & Operations Administration:**

All expenses related to supported capital assets amortization and interest on supported capital debt.

**Supported Capital & Debt Services:**

All expenses related to supported capital assets amortization and interest on supported capital debt.