

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

East Central Francophone Education Region No. 3

Legal Name of School Jurisdiction

P.O. Box 249, St-Paul, Alberta, T0A 3A0

Mailing Address

780-645-3888 780-645-2045

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

Lise Dechaine Gratton

Name

Signature

29-nov-11

Dated

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SCHEDULE A

School Jurisdiction Code: 8060

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	\$770 789	\$6 552 268	\$1 063 687	\$1 381 914	\$766 721	\$544 155	\$11 079 534
(2) Other - Government of Alberta	\$0	\$25 000	\$0	\$0	\$0	\$0	\$25 000
(3) Federal Government and First Nations	\$0	\$2 304	\$0	\$0	\$0	\$0	\$2 304
(4) Other Alberta school authorities	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(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	\$33 362	\$31 264					\$64 626
(8) Transportation fees-ECS				\$0			\$0
(9) Transportation fees-Grades 1-12				\$5 085			\$5 085
(10) Other sales and services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(11) Investment income	\$0	\$23 293	\$0	\$0	\$0	\$0	\$23 293
(12) Gifts and donations	\$0	\$1 725	\$0	\$0	\$0	\$0	\$1 725
(13) Rental of facilities	\$0	\$650	\$0	\$0	\$0	\$0	\$650
(14) Gross school generated funds	\$0	\$246 156	\$0	\$0	\$0	\$0	\$246 156
(15) Gains on disposal of capital assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(16) Amortization of capital allocations	\$0	\$272 182	\$781 879	\$0		\$0	\$1 054 061
(17) Other revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(18) TOTAL REVENUES	\$804 151	\$7 154 842	\$1 845 566	\$1 386 999	\$766 721	\$544 155	\$12 502 434
EXPENSES							
(19) Certificated salaries	\$492 023	\$4 730 022			\$158 627	\$187 324	\$5 567 996
(20) Certificated benefits	\$54 118	\$521 756			\$11 671	\$19 756	\$607 301
(21) Non-certificated salaries and wages	\$188 338	\$795 104	\$266 290	\$53 909	\$219 938	\$56 399	\$1 579 978
(22) Non-certificated benefits	\$37 131	\$211 857	\$62 544	\$12 817	\$45 919	\$18 281	\$388 549
(23) SUB - TOTAL	\$771 610	\$6 258 739	\$328 834	\$66 726	\$436 155	\$281 760	\$8 143 824
(24) Services, contracts and supplies	\$32 910	\$792 294	\$787 123	\$1 096 650	\$304 867	\$262 395	\$3 276 239
(25) Gross school generated funds	\$0	\$246 156					\$246 156
(26) Amortization of capital assets	\$0	\$283 257	\$807 495	\$0	\$14 124	\$0	\$1 104 876
(27) Interest and charges	\$0	\$0	\$0	\$0	\$4 164	\$0	\$4 164
(28) Losses on disposal of capital assets	\$0	\$0	\$0	\$0	\$3 431	\$0	\$3 431
(29) Other expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(30) TOTAL EXPENSES	\$804 520	\$7 580 446	\$1 923 452	\$1 163 376	\$762 741	\$544 155	\$12 778 690
(31) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(\$369)	(\$425 604)	(\$77 886)	\$223 623	\$3 980	\$0	(\$276 256)

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

Unexpended SGF - Opening Balance August 31, 2010 (Note 1)			\$83 748
Sources of School Generated Funds:	Gross SGF	Related Expenses	Net SGF
Fundraising activities	\$269 662	\$221 358	\$48 304
Student fees (non-instructional) (note 1)	\$0	\$0	\$0
Donations and grants to schools	\$0	\$0	\$0
Other (describe): interest	\$32	\$0	\$32
Net Additions to SGF	\$269 694	\$221 358	\$48 336
Net SGF Available			\$132 084
Uses of Net School Generated Funds:			
Extra-curricular activities			\$23 098
Field trips			\$1 700
Other (describe):			\$0
Total Uses of Net SGF (Note 2)			\$24 798
Unexpended SGF - Closing Balance August 31, 2011 (Note 3)			\$107 286

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 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	\$169 274	\$0	\$0	\$97 016		\$266 290		\$266 290
Uncertificated benefits	\$0	\$39 985	\$0	\$0	\$22 559		\$62 544		\$62 544
Sub-total Remuneration	\$0	\$209 259	\$0	\$0	\$119 575		\$328 834		\$328 834
Supplies and services	\$263 850	\$202 132	\$18 704	\$7 965	\$31 480		\$524 131		\$524 131
Electricity			\$142 298				\$142 298		\$142 298
Natural gas/heating fuel			\$77 320				\$77 320		\$77 320
Sewer and water			\$16 357				\$16 357		\$16 357
Telecommunications			\$0				\$0		\$0
Insurance					\$27 017		\$27 017		\$27 017
Amortization of capital assets									
Supported								\$781 879	\$781 879
Unsupported				\$0		\$25 616	\$25 616		\$25 616
Total Amortization				\$0		\$25 616	\$25 616	\$781 879	\$807 495
Interest on capital debt									
Supported								\$0	\$0
Unsupported				\$0		\$0	\$0		\$0
Other interest charges						\$0	\$0		\$0
Losses on disposal of capital assets						\$0	\$0		\$0
TOTAL EXPENSES	\$263 850	\$411 391	\$254 679	\$7 965	\$178 072	\$25 616	\$1 141 573	\$781 879	\$1 923 452
SQUARE METRES									
School buildings									0,0
Non school buildings									0,0

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.