

**AUDITED  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2010**  
[School Act, Sections 147(2)(a), 148, 151(1) and 276]

**Cunningham Roman Catholic Separate School District No. 704**

Legal Name of School Jurisdiction

**4 Discovery Avenue, Cardiff, AB T8R 1N5**

Mailing Address

**780-939-4052**

Telephone and Fax Numbers

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

The financial statements of Cunningham Roman Catholic Separate School District No. 704 presented to Alberta Education have been prepared by school jurisdiction management which has responsibility for their preparation, integrity and objectivity. The financial statements, including notes, have been prepared in accordance with generally accepted accounting principles and follow format prescribed by Alberta Education.

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 system of budgetary control.

***Board of Trustees Responsibility***

The ultimate responsibility for the financial statements lies with the Board of Trustees. The Board reviewed the audited financial statements with management in detail and 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 were given full access to school jurisdiction records.

***Declaration of Management and Board Chairman***

To the best of our knowledge and belief, these financial statements 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 follow the financial reporting requirements prescribed by Alberta Education.

<b>BOARD CHAIR</b>	
<b>Stephen Cymbol (Official Trustee)</b>	<b>"ORIGINAL SIGNED"</b>
Name	Signature

<b>SUPERINTENDENT</b>	
_____	_____
Name	Signature

<b>SECRETARY TREASURER OR TREASURER</b>	
<b>Susan Evans</b>	<b>"ORIGINAL SIGNED"</b>
Name	Signature

**25-Nov-10**

Board-approved Release Date

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**STATEMENT OF FINANCIAL POSITION**  
as at August 31, 2010

(in dollars)

	2010	2009 (Note)
<b>ASSETS</b>		
Current assets		
Cash and temporary investments (Note x)	\$0	\$0
Accounts receivable (net after allowances) (Note x)	\$0	\$0
Prepaid expenses (Note x)	\$0	\$0
Other current assets (Note x)	\$0	\$0
<b>Total current assets</b>	\$0	\$0
School generated assets	\$0	\$0
Trust assets (Note x)	\$0	\$0
Long term accounts receivable (Note x)	\$0	\$0
Long term investments (Note x)	\$0	\$0
Capital assets (Note x)		
Land	\$0	\$0
Construction in Progress	\$0	\$0
Buildings	\$0	
Less: accumulated amortization	\$0	\$0
Equipment	\$0	
Less: accumulated amortization	\$0	\$0
Vehicles	\$0	
Less: accumulated amortization	\$0	\$0
<b>Total capital assets</b>	\$0	\$0
<b>TOTAL ASSETS</b>	\$0	\$0
<b>LIABILITIES</b>		
Current liabilities		
Bank indebtedness (Note x)	\$0	\$0
Accounts payable and accrued liabilities (Note x)	\$0	\$0
Deferred revenue (Note x)	\$0	\$0
Deferred capital allocations (Note x)	\$0	\$0
Current portion of long term debt	\$0	\$0
<b>Total current liabilities</b>	\$0	\$0
School generated liabilities	\$0	\$0
Trust liabilities (Note x)	\$0	\$0
Employee future benefit liabilities (Note x)	\$0	\$0
Long term debt (Note x)		
Supported: Debentures and other supported debt	\$0	\$0
Less: Current portion	\$0	\$0
Unsupported: Debentures and Capital Loans	\$0	\$0
Capital Leases	\$0	\$0
Mortgages	\$0	\$0
Less: Current portion	\$0	\$0
Other long term liabilities (Note x)	\$0	\$0
Unamortized capital allocations (Note x)	\$0	\$0
<b>Total long term liabilities</b>	\$0	\$0
<b>TOTAL LIABILITIES</b>	\$0	\$0
<b>NET ASSETS</b>		
Unrestricted net assets	\$0	\$0
Operating Reserves	\$0	\$0
Accumulated Operating Surplus (Deficit)	\$0	\$0
Investment in capital assets	\$0	\$0
Capital Reserves	\$0	\$0
Total Capital Funds	\$0	\$0
<b>Total net assets</b>	\$0	\$0
<b>TOTAL LIABILITIES AND NET ASSETS</b>	\$0	\$0

**Note:** Please input "(Restated)" in 2009 column heading where comparatives are not taken from the finalized 2008-2009 Audited Financial Statements filed with Alberta Education.

**STATEMENT OF REVENUES AND EXPENSES**  
**for the Year Ended August 31, 2010**  
(in dollars)

	Actual 2010	Budget 2010 (Note)	Actual 2009 (Note)
<b>REVENUES</b>			
Government of Alberta	\$0	\$0	\$0
Federal Government and First Nations	\$0	\$0	\$0
Other Alberta school authorities	\$0	\$0	\$0
Out of province authorities	\$0	\$0	\$0
Alberta Municipalities-special tax levies	\$0	\$0	\$0
Instruction resource fees	\$0	\$0	\$0
Transportation fees	\$0	\$0	\$0
Other sales and services	\$0	\$0	\$0
Investment income	\$0	\$0	\$0
Gifts and donations	\$0	\$0	\$0
Rental of facilities	\$0	\$0	\$0
Gross school generated funds	\$0	\$0	\$0
Gains on disposal of capital assets	\$0	\$0	\$0
Amortization of capital allocations	\$0	\$0	\$0
Other revenue	\$0	\$0	\$0
<b>Total Revenues</b>	\$0	\$0	\$0
<b>EXPENSES</b>			
Certificated salaries (Note x)	\$0	\$0	\$0
Certificated benefits (Note x)	\$0	\$0	\$0
Non-certificated salaries and wages (Note x)	\$0	\$0	\$0
Non-certificated benefits (Note x)	\$0	\$0	\$0
Services, contracts and supplies	\$0	\$0	\$0
Gross school generated funds	\$0	\$0	\$0
<b>Capital and debt services</b>			
Amortization of capital assets			
Supported	\$0	\$0	\$0
Unsupported	\$0	\$0	\$0
<b>Total Amortization of capital assets</b>	\$0	\$0	\$0
Interest on capital debt			
Supported	\$0	\$0	\$0
Unsupported	\$0	\$0	\$0
<b>Total Interest on capital debt</b>	\$0	\$0	\$0
Other interest and charges	\$0	\$0	\$0
Losses on disposal of capital assets	\$0	\$0	\$0
<b>Other expense</b>	\$0	\$0	\$0
<b>Total Expenses</b>	\$0	\$0	\$0
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE EXTRAORDINARY ITEM</b>			
	\$0	\$0	\$0
Extraordinary Item	\$0	\$0	\$0
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	\$0	\$0	\$0

**Note:** Please input "(Restated)" where Actual 2009 comparatives are not as presented in the finalized 2008-2009 Audited Financial Statements filed with Alberta Education. Budget 2010 comparatives presented are final budget amounts formally approved by the Board.

**STATEMENT OF CASH FLOWS**  
**for the Year Ended August 31, 2010**  
(in dollars)

	2010	2009 (Note)
<b>CASH FLOWS FROM:</b>		
<b>A. OPERATIONS</b>		
Excess (deficiency) of revenues over expenses	\$0	\$0
Add (Deduct) items not affecting cash:		
Amortization of capital allocations revenue	\$0	\$0
Total amortization expense	\$0	\$0
Gains on disposal of capital assets	\$0	\$0
Losses on disposal of capital assets	\$0	\$0
Changes in:		
Accounts receivable	\$0	\$0
Prepays and other current assets	\$0	\$0
Long term accounts receivable	\$0	\$0
Long term investments	\$0	\$0
Accounts payable and accrued liabilities	\$0	\$0
Deferred revenue	\$0	\$0
Employee future benefit liabilities	\$0	\$0
Other (describe)	\$0	\$0
<b>Total cash flows from Operations</b>	<b>\$0</b>	<b>\$0</b>
<b>B. INVESTING ACTIVITIES</b>		
Purchases of capital assets		
Land	\$0	\$0
Buildings	\$0	\$0
Equipment	\$0	\$0
Vehicles	\$0	\$0
Net proceeds from disposal of capital assets	\$0	\$0
Other (describe)	\$0	\$0
<b>Total cash flows from Investing activities</b>	<b>\$0</b>	<b>\$0</b>
<b>C. FINANCING ACTIVITIES</b>		
Capital allocations	\$0	\$0
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 cash flows from financing activities</b>	<b>\$0</b>	<b>\$0</b>
<b>Net cash flows from during the year</b>	<b>\$0</b>	<b>\$0</b>
<b>Cash and temporary investments, net of bank indebtedness, at Aug. 31/09</b>	<b>\$0</b>	<b>\$0</b>
<b>Cash and temporary investments, net of bank indebtedness, at Aug. 31/10</b>	<b>\$0</b>	<b>\$0</b>

**Note:** Please input "(Restated)" where Actual 2009 comparatives are not as presented in the finalized 2008-2009 Audited Financial Statement filed with Alberta Education.

**STATEMENT OF CHANGES IN NET ASSETS  
for the Year Ended August 31, 2010**

(in dollars)

	(1)	(2)	(3)	(4)	(5)	(6) - (15) INTERNALLY RESTRICTED NET ASSETS									
	TOTAL NET ASSETS Cols. 2+3+4+5	INVESTMENT IN CAPITAL ASSETS	UNRESTRICTED NET ASSETS	TOTAL OPERATING RESERVES Cols. 6+8+10+12+14	TOTAL CAPITAL RESERVES Cols. 7+9+11+13+15	School & Instruction Related		Operations & Maintenance		Board & System Admin.		Transportation		External Services	
				Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves
<b>Balance at August 31, 2009</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Prior period adjustments (describe)															
	\$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	\$0	\$0	\$0
<b>Adjusted Balance, Aug. 31, 2009</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Excess (deficiency) of revenues over expenses	\$0		\$0												
Board funded capital additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Disposal of unsupported capital assets	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$0	\$0	\$0
Direct credits to net assets	\$0	\$0	\$0												
Amortization of capital assets		\$0	\$0												
Amortization of capital allocations		\$0	\$0												
Debt principal repayments (unsupported)		\$0	\$0												
Net transfers to operating reserves		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net transfers from operating reserves				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net transfers to capital reserves				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net transfers from capital reserves				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Assumption/transfer of other operations' net assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Balance at August 31, 2010</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**STATEMENT OF CAPITAL ALLOCATIONS**  
**(EXTERNALLY RESTRICTED CAPITAL CONTRIBUTIONS ONLY)**  
**for the Year Ended August 31, 2010**  
(in dollars)

	Deferred Capital Allocations	Unamortized Capital Allocations
<b>Balance at August 31, 2009</b>	\$0	\$0
<b>Prior period adjustments</b>	\$0	\$0
<b>Adjusted balance, August 31, 2009</b>	\$0	\$0
<b>Add:</b>		
<b>Restricted capital allocations from:</b> Alberta Education including school and modular projects	\$0	
Other Government of Alberta	\$0	
Federal Government and 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>Net proceeds on disposal of supported capital assets</b>	\$0	
<b>Insurance proceeds (and related interest)</b>	\$0	
<b>Donated capital assets</b> (amortizable, @ fair market value)		\$0
<b>Transferred in capital assets</b> (amortizable, @ net book value)		\$0
<b>Current Year Debenture Principal Repayment</b>		\$0
<b>Expended capital allocations - current year</b>	\$0	\$0
<b>Deduct:</b>		
<b>Net book value of supported capital assets dispositions, write-offs, or transfer; Other</b>	\$0	\$0
<b>Capital allocations amortized to revenue</b>		\$0
<b>Balance at August 31, 2010</b>	\$0	\$0

\* Infrastructure Maintenance Renewal/Infrastructure Maintenance Program allocations are excluded from this Statement, since those contributions are not externally restricted to capital.

# **CUNNINGHAM ROMAN CATHOLIC SEPARATE SCHOOL DISTRICT NO. 704**

## **Notes to the Financial Statements Year ended August 31, 2010**

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### **1. AUTHORITY AND PURPOSE**

The Cunningham Roman Catholic Separate School District No. 704 (the "District") was established by Ministerial Order #046/2010 dated June 18, 2010. Therefore this is the first year in which the District has assumed responsibility for providing educational services to its resident students. The District was established as a non-operating school board and an Official Trustee was appointed to conduct the affairs.

The District has contracted with the Greater St. Albert Catholic Regional Division (GSACRD) to provide educational services to its resident students. The District's resident students are directed to GSACRD's schools and in particular GSACRD's schools in Morinville. The District has in place the following agreements with GSACRD: "Fee for Services Agreement" dated October 7, 2010; "Education Services Agreement" dated October 7, 2010; and, a "Student Transportation Services Agreement" dated October 7, 2010.

GSACRD will claim and receive funding for the District's high school students who attend its schools. The District will claim and receive the instructional funding for the students enrolled in grades 1 to 9. Transportation funding will be claimed directly by GSACRD as it provides the transportation services. Funding for Board and System Administration will be provided directly by Alberta Education on the basis of a District submission of estimated costs. All of the funding received by the District will be directed to GSACRD as payment for the services it provides.

### **2. ACCOUNTING POLICIES**

As of August 31, 2010 the District has received no funding from Alberta Education in order to meet its legislative and regulatory requirements. That being said, in the future the District will prepare its financial statements in accordance with Canadian generally accepted accounting principles ("GAAP") and accounting policies consistent with those prescribed by Alberta Education for Alberta school jurisdictions. The precise determination of many assets and liabilities will be dependent on future events. As a result, the preparation of financial statements for a period involves the use of estimates and approximations that have been made using careful judgment. Actual results could differ from those estimates and approximations. Future financial statements will be properly prepared within reasonable limits of materiality and within the framework of the accounting policies summarized below:

#### *Revenue Recognition*

Unrestricted contributions will be recognized as revenue when they are received or receivable. Contributions in kind will be recorded at fair market value when reasonably determined.

### *Financial Instruments*

As the District has not yet received funding from Alberta Education, the District is currently not exposed to significant interest, currency or credit risks arising from financial instruments.

All future financial assets and liabilities will be classified as one of the following categories: held-for-trading, loans and receivables, held-to-maturity, available-for-sale and other financial liabilities.

All financial instruments will be initially recognized on the statement of financial position at their fair value. Subsequent to their initial recognition, all financial instruments will continue to be measured at their fair value except for held-to-maturity investments, loans and receivables and other financial liabilities that must be measured at amortized cost using the effective interest rate method.

In the future the District will classify its cash as held for trading, its accounts payable and accrued liabilities as other financial liabilities. These will be measured at fair values that are equal to their carrying values due to short-term maturity.

Currently the District does not have financial instruments classified as available for sale or loans and receivable at this time.

### *Use of estimates*

In the future, the preparation of financial statements in conformity with Canadian GAAP will require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates. In the future, significant areas requiring the use of management's estimates will include the amount of accrued liabilities and the fair value of financial instruments.

## UNAUDITED SCHEDULES

TO THE  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2010  
[School Act, Section 276]

**Cunningham Roman Catholic Separate School District No. 704**

Legal Name of School Jurisdiction

**4 Discovery Avenue, Cardiff, AB T8R 1N5**

Mailing Address

**780-939-4052**

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

**Susan Evans**

Name

**"ORIGINAL SIGNED"**

Signature

**25-Nov-10**

Dated

c.c. ALBERTA EDUCATION, Financial Reporting & Accountability Branch,  
8th Floor Commerce Place, 10155-102 Street, Edmonton AB T5J 4L5  
EMAIL: [Cindy.Wang@gov.ab.ca](mailto:Cindy.Wang@gov.ab.ca)  
PHONE: (780) 644-5672 FAX: (780) 422-6996

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**SCHEDULE A  
ALLOCATION OF REVENUES AND EXPENSES TO PROGRAMS - 2009-2010**

REVENUES	ECS Instruction	Grades 1-12 Instruction	Operations and Maintenance of Schools & Maintenance Shops	Transportation	Board & System Administration	External Services	TOTAL
(1) Alberta Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(2) Other - Government of Alberta	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(3) Federal Government and First Nations	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(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	\$0	\$0					\$0
(8) Transportation fees-ECS				\$0			\$0
(9) Transportation fees-Grades 1-12				\$0			\$0
(10) Other sales and services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(11) Investment income	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(12) Gifts and donations	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(13) Rental of facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(14) Gross school generated funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(15) Gains on disposal of capital assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(16) Amortization of capital allocations	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(17) Other revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(18) TOTAL REVENUES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>EXPENSES</b>							
(19) Certificated salaries	\$0	\$0			\$0	\$0	\$0
(20) Certificated benefits	\$0	\$0			\$0	\$0	\$0
(21) Non-certificated salaries and wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(22) Non-certificated benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(23) SUB - TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(24) Services, contracts and supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(25) Gross school generated funds	\$0	\$0					\$0
(26) Amortization of capital assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(27) Interest and charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(28) Losses on disposal of capital assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(29) Other expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(30) TOTAL EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(31) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**SCHEDULE B  
SCHOOL GENERATED FUNDS (SGF) - 2009-2010**

<b>Unexpended SGF - Opening Balance August 31, 2009</b> (Note 1)			\$0
<b>Sources of School Generated Funds:</b>	<b>Gross SGF</b>	<b>Related Expenses</b>	<b>Net SGF</b>
Fundraising activities	\$0	\$0	\$0
Student fees (Non-Instructional) (Note 1)	\$0	\$0	\$0
Donations and grants to schools	\$0	\$0	\$0
Other (describe):	\$0	\$0	\$0
<b>Net Additions to SGF</b>	\$0	\$0	\$0
<b>Net SGF Available</b>			\$0
<b>Uses of Net School Generated Funds:</b>			
Extra-curricular activities			\$0
Field Trips			\$0
Other (describe):			\$0
<b>Total Uses of Net SGF</b> (Note 2)			\$0
<b>Unexpended SGF - Closing Balance August 31, 2010</b> (Note 3)			\$0

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 - 2009-2010**

EXPENSES	Custodial	Maintenance	Utilities and Telecommunications	Expensed IMR and Modular Unit Relocations	Facility Planning & Operations Administration	Unsupportd Amortization & Other Expenses	SUB-TOTAL Operations & Maintenance	Supported Capital & Debt Services	TOTAL Operations and Maintenance
Uncertificated salaries and wages	\$0	\$0	\$0	\$0	\$0		\$0		\$0
Uncertificated benefits	\$0	\$0	\$0	\$0	\$0		\$0		\$0
Sub-total Remuneration	\$0	\$0	\$0	\$0	\$0		\$0		\$0
Supplies and services	\$0	\$0	\$0	\$0	\$0		\$0		\$0
Electricity			\$0				\$0		\$0
Natural Gas/Heating Fuel			\$0				\$0		\$0
Sewer and Water			\$0				\$0		\$0
Telecommunications			\$0				\$0		\$0
Insurance					\$0		\$0		\$0
Amortization of capital assets									
Supported								\$0	\$0
Unsupportd						\$0	\$0		\$0
<b>Total Amortization</b>						\$0	\$0	\$0	\$0
Interest on capital debt									
Supported									
Unsupportd								\$0	\$0
<b>Other interest charges</b>									\$0
Losses on disposal of capital assets									
<b>TOTAL EXPENSES</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>SQUARE METRES</b>									
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 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 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, negotiation 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.