

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

**Calgary Arts Academy Society**

Legal Name of School Jurisdiction

**4931 Grove Hill Road SW, Calgary, AB T3E 4G4**

Mailing Address

**Ph 403-532-3020 fax 403-217-0965**

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**

**Jan Jordan**

Name

Signature

**16-Nov-12**

Dated

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**SCHEDULE A**

School Jurisdiction Code: 151

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

| <b>REVENUES</b>   | <b>ECS -Grade 12<br/>Instruction</b> | <b>Operations and<br/>Maintenance of<br/>Schools &amp;<br/>Maintenance Shops</b> | <b>Transportation</b> | <b>Board &amp;<br/>System<br/>Administration</b> | <b>External<br/>Services</b> | <b>TOTAL</b>       |
|---|--------------------------------------|--|-----------------------|--|------------------------------|--------------------|
| (1) Alberta Education   | \$3,962,275                          | \$902,549  | \$263,229             | \$190,036  | \$0                          | \$5,318,089        |
| (2) Other - Government of Alberta                             | \$0                                  | \$0  | \$0                   | \$0  | \$0                          | \$0                |
| (3) Federal Government and First Nations                      | \$0                                  | \$0  | \$0                   | \$0  | \$0                          | \$0                |
| (4) Other Alberta school authorities                          | \$0                                  | \$0  | \$0                   | \$0  | \$0                          | \$0                |
| (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  | \$178,816                            |  | \$119,740             |  |                              | \$298,556          |
| (8) Other sales and services                                  | \$30,874                             | \$0  | \$0                   | \$0  | \$0                          | \$30,874           |
| (9) Investment income   | \$5,997                              | \$0  | \$0                   | \$0  | \$0                          | \$5,997            |
| (10) Gifts and donations                                      | \$1,323                              | \$0  | \$0                   | \$0  | \$0                          | \$1,323            |
| (11) Fundraising  | \$3,388                              | \$0  | \$0                   | \$0  | \$0                          | \$3,388            |
| (12) Rental of facilities                                     | \$290                                | \$0  | \$0                   | \$0  | \$0                          | \$290              |
| (13) Gains on disposal of capital assets                      | \$0                                  | \$0  | \$0                   | \$0  | \$0                          | \$0                |
| (14) Amortization of capital allocations                      | \$85,627                             | \$0  | \$0                   |  | \$0                          | \$85,627           |
| (15) Other revenue  | \$0                                  | \$0  | \$0                   | \$0  | \$0                          | \$0                |
| <b>(16) TOTAL REVENUES</b>                                    | <b>\$4,268,590</b>                   | <b>\$902,549</b>   | <b>\$382,969</b>      | <b>\$190,036</b>                                 | <b>\$0</b>                   | <b>\$5,744,144</b> |
| <b>EXPENSES</b>   |                                      |  |                       |  |                              |                    |
| (17) Certificated salaries                                    | \$2,042,951                          |  |                       | \$117,573  | \$0                          | \$2,160,524        |
| (18) Certificated benefits                                    | \$405,804                            |  |                       | \$11,757   | \$0                          | \$417,561          |
| (19) Non-certificated salaries and wages                      | \$633,958                            | \$0  | \$0                   | \$82,773   | \$0                          | \$716,731          |
| (20) Non-certificated benefits                                | \$81,020                             | \$0  | \$0                   | \$5,727  | \$0                          | \$86,747           |
| <b>(21) SUB - TOTAL</b>                                       | <b>\$3,163,733</b>                   | <b>\$0</b>   | <b>\$0</b>            | <b>\$217,830</b>                                 | <b>\$0</b>                   | <b>\$3,381,563</b> |
| (22) Services, contracts and supplies                         | \$541,110                            | \$1,013,358  | \$391,030             | \$131,607  | \$0                          | \$2,077,105        |
| (23) Amortization of capital assets                           | \$137,515                            | \$66,505   | \$2,815               | \$0  | \$0                          | \$206,835          |
| (24) Interest and charges                                     | \$0                                  | \$0  | \$0                   | \$0  | \$0                          | \$0                |
| (25) Losses on disposal of capital assets                     | \$0                                  | \$0  | \$0                   | \$0  | \$0                          | \$0                |
| (26) Other expense  | \$0                                  | \$0  | \$0                   | \$0  | \$0                          | \$0                |
| <b>(27) TOTAL EXPENSES</b>                                    | <b>\$3,842,358</b>                   | <b>\$1,079,863</b>   | <b>\$393,845</b>      | <b>\$349,437</b>                                 | <b>\$0</b>                   | <b>\$5,665,503</b> |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>(28) OVER EXPENSES</b> | <b>\$426,232</b>                     | <b>(\$177,314)</b>   | <b>(\$10,876)</b>     | <b>(\$159,401)</b>                               | <b>\$0</b>                   | <b>\$78,641</b>    |

**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     |           |             | \$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                 | \$294,360 | \$37,546    | \$0                              | \$48,651                                | \$0   |   | \$380,557                          |                                   | \$380,557                        |
| Electricity                           |           |             | \$37,249                         |   |   |   | \$37,249                           |                                   | \$37,249                         |
| Natural gas/heating fuel              |           |             | \$23,888                         |   |   |   | \$23,888                           |                                   | \$23,888                         |
| Sewer and water                       |           |             | \$10,053                         |   |   |   | \$10,053                           |                                   | \$10,053                         |
| Telecommunications                    |           |             | \$5,921                          |   |   |   | \$5,921                            |                                   | \$5,921                          |
| Insurance                             |           |             |                                  |   | \$2,031                                       |   | \$2,031                            |                                   | \$2,031                          |
| <b>Amortization of capital assets</b> |           |             |                                  |   |   |   |                                    |                                   |                                  |
| Supported                             |           |             |                                  |   |   |   |                                    | \$0                               | \$0                              |
| Unsupported                           |           |             |                                  | \$66,505                                |   | \$0                                       | \$66,505                           |                                   | \$66,505                         |
| <b>Total Amortization</b>             |           |             |                                  | \$66,505                                |   | \$0                                       | \$66,505                           | \$0                               | \$66,505                         |
| <b>Interest on capital debt</b>       |           |             |                                  |   |   |   |                                    |                                   |                                  |
| Supported                             |           |             |                                  |   |   |   |                                    | \$0                               | \$0                              |
| Unsupported                           |           |             |                                  | \$0                                     |   | \$0                                       | \$0                                |                                   | \$0                              |
| Lease payments for facilities         |           |             |                                  | \$553,656                               |   | \$0                                       | \$553,656                          |                                   | \$553,656                        |
| Other interest charges                |           |             |                                  |   |   | \$0                                       | \$0                                |                                   | \$0                              |
| Losses on disposal of capital assets  |           |             |                                  |   |   | \$0                                       | \$0                                |                                   | \$0                              |
| <b>TOTAL EXPENSES</b>                 | \$294,360 | \$37,546    | \$77,111                         | \$735,317                               | \$2,031                                       | \$0                                       | \$1,079,860                        | \$0                               | \$1,079,860                      |
| <b>SQUARE METRES</b>                  |           |             |                                  |   |   |   |                                    |                                   |                                  |
| School buildings                      |           |             |                                  |   |   |   |                                    |                                   | 5,146.0                          |
| Non school buildings                  |           |             |                                  |   |   |   |                                    |                                   | 594.0                            |

**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.