

Department of Culture and Community Spirit

Financial Statements

March 31, 2009

**Department of Culture and Community Spirit
Financial Statements
March 31, 2009**

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Auditor's Report

To the Minister of Culture and Community Spirit:

I have audited the statement of financial position of the Department of Culture and Community Spirit as at March 31, 2009 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Department's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Department as at March 31, 2009 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Original Signed by Fred J. Dunn, FCA
Auditor General

Edmonton, Alberta
June 10, 2009

The official version of this Report of the Auditor General, and the information the Report covers, is in print form.

Department of Culture and Community Spirit
Statement of Operations
For the year ended March 31, 2009
(thousands of dollars)

	2009		2008
	Budget (Schedule 4)	Actual	Actual Restated (Note 3)
Revenues (Schedules 1 and 2)			
Internal Government Transfers	\$ 475,477	\$ 456,828	\$ 378,980
Transfers from the Government of Canada	443	19,541	660
Premiums, Fees and Licences	750	780	738
Other Revenue	1,920	1,907	2,521
	<u>478,590</u>	<u>479,056</u>	<u>382,899</u>
Expenses – Directly Incurred (Note 2(b) and Schedule 8)			
Voted (Schedules 3 and 5)			
Ministry Support Services	7,369	6,383	4,448
Culture	72,853	84,706	62,457
Community Lottery Grants	402,321	367,053	317,337
Heritage	47,565	43,274	38,692
Human Rights and Citizenship	6,794	6,740	6,392
	<u>536,902</u>	<u>508,156</u>	<u>429,326</u>
Statutory (Schedules 3 and 5)			
Queen’s Golden Jubilee Scholarships	10	10	10
Valuation Adjustments			
Provision for Environmental Obligations	-	-	(406)
Provision for Doubtful Accounts	-	3	-
Provision for Vacation Pay and Banked Overtime	90	245	459
	<u>100</u>	<u>258</u>	<u>63</u>
	<u>537,002</u>	<u>508,414</u>	<u>429,389</u>
Write-down of Tangible Capital Assets	-	(649)	-
(Loss) on Disposal of Tangible Capital Assets	-	-	(82)
	<u>-</u>	<u>(649)</u>	<u>(82)</u>
Net Operating Results	<u>\$ (58,412)</u>	<u>\$ (30,007)</u>	<u>\$ (46,572)</u>

The accompanying notes and schedules are part of these financial statements.

Department of Culture and Community Spirit
Statement of Financial Position
As at March 31, 2009
(thousands of dollars)

	2009	2008
		Restated (Note 3)
Financial Assets		
Cash	\$ 15	\$ 16
Accounts Receivable (Note 4)	5,161	77,436
Tangible Capital Assets (Schedule 9)	12,950	9,710
	\$ 18,126	\$ 87,162
Liabilities		
Accounts Payable and Accrued Liabilities	\$ 167,924	\$ 97,173
	167,924	97,173
Net Assets (Liabilities)		
Net Assets (Liabilities), Beginning of Year	(10,011)	(16,794)
Net Operating Results	(30,007)	(46,572)
Net Financing Provided (for) from General Revenues	(109,780)	53,355
Net Assets (Liabilities), End of Year	(149,798)	(10,011)
	\$ 18,126	\$ 87,162

The accompanying notes and schedules are part of these financial statements.

Department of Culture and Community Spirit
Statement of Cash Flows
For the year ended March 31, 2009
(thousands of dollars)

	2009	2008
		Restated (Note 3)
Operating Transactions		
Net Operating Results	\$ (30,007)	\$ (46,572)
Non-cash Items included in Net Operating Results		
Amortization of Tangible Capital Assets	755	383
Valuation Adjustments	248	53
Write-down of Tangible Capital Assets	649	-
Loss on Disposal of Tangible Capital Assets	-	82
	(28,355)	(46,054)
Decrease (Increase) in Accounts Receivable before Valuation Adjustments	72,272	(68,108)
Increase in Accounts Payable and Accrued Liabilities before Valuation Adjustments	70,506	64,278
Cash Provided by (Applied to) Operating Transactions	114,423	(49,884)
Capital Transactions		
Acquisition of Tangible Capital Assets (Schedules 5 and 9)	(4,823)	(3,170)
Transfers of Tangible Capital Assets to (from) Others	179	(300)
Cash (Applied to) Capital Transactions	(4,644)	(3,470)
Financing Transactions		
Net Financing Provided (for) from General Revenues	(109,780)	53,355
Increase (Decrease) in Cash	(1)	1
Cash, Beginning of Year	16	15
Cash, End of Year	\$ 15	\$ 16

The accompanying notes and schedules are part of these financial statements.

Department of Culture and Community Spirit
Notes to the Financial Statements
For the year ended March 31, 2009

Note 1 Authority and Purpose

The Department of Culture and Community Spirit (Department) operates under the authority of the *Government Organization Act*, Chapter G-10, Revised Statutes of Alberta 2000.

The purpose of the Department is to promote, develop and preserve Alberta's culture and heritage in support of vibrant and inclusive communities. This is done by:

- Fostering the sustainability and appreciation of Alberta's cultural industries and the arts;
- Supporting Alberta's communities and the non-profit/voluntary sector;
- Promoting and preserving Alberta's rich heritage; and
- Protecting human rights, promoting fairness and access, and supporting the inclusion of all Albertans.

Note 2 Summary of Significant Accounting Policies and Reporting Practices

These financial statements are prepared in accordance with Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants (PSAB). The PSAB financial statements presentation standard for government summary financial statements has been modified to more appropriately reflect the nature of the departments.

(a) Reporting Entity

The reporting entity is the Department of Culture and Community Spirit, which is part of the Ministry of Culture and Community Spirit (Ministry) and for which the Minister of Culture and Community Spirit (the Minister) is accountable. The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable. Other entities reporting to the Minister are:

- Alberta Foundation for the Arts;
- The Alberta Historical Resources Foundation;
- The Government House Foundation;
- Historic Resources Fund;
- Human Rights, Citizenship and Multiculturalism Education Fund; and
- The Wild Rose Foundation.

Department of Culture and Community Spirit
Notes to the Financial Statements
For the year ended March 31, 2009

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(a) Reporting Entity (continued)

The activities of these organizations are not included in these financial statements.

All departments of the Government of Alberta operate within the General Revenue Fund (the Fund). The Fund is administered by the Minister of Finance and Enterprise. All cash receipts of departments are deposited into the Fund and all cash disbursements made by departments are paid from the Fund. Net Financing provided from (for) General Revenues is the difference between all cash receipts and all cash disbursements made.

(b) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

Donations are recognized as revenues when they are received. Donations of materials and services that would otherwise have been purchased are recorded at fair value at the date of donation when fair value can reasonably be determined.

Internal Government Transfers

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

Transfers from Government of Canada

Transfers from Government of Canada are recognized as revenue when authorized by federal legislation or federal/provincial agreements, eligibility criteria if any are met and a reasonable estimate of the amounts can be made.

Dedicated Revenue

Dedicated revenue initiatives provide a basis for authorizing spending. Dedicated revenues are shown as credits or recoveries in the details of the Government Estimates for a supply vote. If budgeted revenues are not fully realized, spending is reduced by an equivalent amount. If actual dedicated revenues exceed budget, the Department may, with the approval of the Treasury Board, use the excess revenue to fund additional expenses on the program. Schedule 2 discloses information on the Department's dedicated revenue initiatives.

Department of Culture and Community Spirit
Notes to the Financial Statements
For the year ended March 31, 2009

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting (continued)

Expenses

Directly Incurred

Directly incurred expenses are those costs the Department has primary responsibility and accountability for, as reflected in the Government's budget documents.

Grants are recorded as expenses when authorized and when all eligibility criteria have been satisfied.

In addition to program operating expenses like salaries, supplies, etc., directly incurred expenses also include:

- Amortization of tangible capital assets;
- Pension costs which comprise the cost of employer contributions for current service of employees during the year; and
- Valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay, banked overtime and environmental obligations.

Incurred by Others

Services contributed by other entities in support of the Department operations are disclosed in Schedule 8.

Assets

Financial assets of the Department are limited to cash and financial claims, such as advances to and receivables from other organizations, employees and other individuals.

Assets acquired by right are not included. Tangible capital assets of the Department are recorded at historical cost and are amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is \$100,000 and the threshold for all other tangible capital assets is \$5,000. All land is capitalized.

Department of Culture and Community Spirit
Notes to the Financial Statements
For the year ended March 31, 2009

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting (continued)

Assets (continued)

Donated tangible capital assets are recorded at their fair value at the time of contribution.

When physical assets (tangible capital assets and inventories) are gifted or sold for a nominal sum, the fair values of these physical assets less any nominal proceeds are recorded as grants in kind.

Collections of historic and scientific artifacts, archival holdings and works of art held by the Department are not recorded as assets. Purchases of collection items are expensed in the period in which the items are acquired. Donations of artworks and collection items are reported as revenue and expenses at their fair value when fair value can be determined. When fair value cannot be reasonably determined, these donations are recorded at nominal value.

Liabilities

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

Environmental obligations are recorded as liabilities when there is little or no discretion to avoid settlement of the obligation and a reasonable estimate of the amount can be made.

Net Assets/Net Liabilities

Net assets/net liabilities represents the difference between the carrying value of assets held by the Department and its liabilities.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash, accounts receivable, advances and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short term nature of these instruments.

Department of Culture and Community Spirit
Notes to the Financial Statements
For the year ended March 31, 2009

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting (continued)

Measurement Uncertainty (thousands of dollars)

Measurement uncertainty exists when there is a variance between the recognized or disclosed amount and another reasonably possible amount. Environmental obligations are included in accounts payable and accrued liabilities in the amount of \$4,849 (2008 – \$7,241) for Heritage, based on management’s best estimates that reflect the environmental information known at the time. Further environmental assessments, changes in environmental legislation or other unanticipated changes may affect these estimates.

Note 3 Government Reorganization/Program Transfers (thousands of dollars)

The Department of Culture and Community Spirit was established as a result of restructuring of government ministries announced on March 12, 2008 and other transfer of responsibilities to and from other departments. Comparatives for 2008 have been restated as if the Department had always been assigned with its current responsibilities. Net assets (liabilities) on March 31, 2007 is made up as follows:

Net assets as previously reported	\$ 249,191
Transfer to the Department of Tourism, Parks and Recreation	(265,285)
Transfer to the Department of Employment and Immigration (Francophone Secretariat Program)	(250)
Transfer to the Department of International and Intergovernmental Relations (First Nations Development Fund)	-
Transfer from the Department of Municipal Affairs (Community and Voluntary Services)	<u>(450)</u>
Net assets (liabilities) at March 31, 2007	<u>\$ (16,794)</u>

Based on an agreement between the Departments of Service Alberta and Culture and Community Spirit, effective April 1, 2008, the Department of Culture and Community Spirit transferred the budgetary responsibility for the functional reporting of information technology services to the Department of Service Alberta. This resulted in the restatement of comparative figures for 2007-08 which increased net operating results by \$906 and decreased net financing provided from General Revenues by \$906.

Department of Culture and Community Spirit
Notes to the Financial Statements
For the year ended March 31, 2009

Note 4 Accounts Receivable (thousands of dollars)

	2009			2008
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Restated (Note 3) Net Realizable Value
Accounts Receivable	\$ 4,943	\$ -	\$ 4,943	\$ 77,376
Refunds from Suppliers	218	-	218	60
	\$ 5,161	\$ -	\$ 5,161	\$ 77,436

Accounts receivable are unsecured and non-interest bearing.

Note 5 Collections

Collections consist of historical and scientific artifacts, archival holdings and works of art of provincial, national and international significance located in the archives, museums and historical sites of the Province of Alberta. The Department has not recorded the value of these collections in the financial statements due to the practical difficulties of reflecting them at a meaningful value. The collections are insured for \$434 million. A description of the major collections is as follows:

- (a) The Province, through the Historic Sites and Museums Branch, preserves, operates and presents Alberta's history as is represented through 3 museums, 3 interpretive centres and 9 historic sites that contain 48 restored historic buildings/structures and 3 stabilized ruins. As well, it administers an additional 3 historic sites which contain 58 undeveloped historic buildings/structures and 12 newly acquired but unrestored buildings. In addition, the Branch owns 1 developed historic resource (leased to a society), 13 cairns, 4 archaeological sites and 1 palaeontological site. In total, the Department owns 1,904 hectares of land deemed to be of historic significance.
- (b) The Royal Alberta Museum maintains 13 Curatorial programs, with total collection holdings comprising approximately 12.3 million objects. This includes more than 1,393,000 objects on-site, over 23,200 warehoused objects off site and another estimated 10,948,000 archaeological artifacts collected as part of the Archaeological Survey of Alberta permit process. The collections represent a highly diverse complement of cultural and natural heritage. These include mammals, birds, fish, insects, plants, minerals, gems, First Nations ethnographical material, military and cultural history artifacts, coins, as well as industrial, domestic and textile collections; and the permitted archaeological materials recovered in Alberta, all with associated documentation and in many cases images and other media.

Department of Culture and Community Spirit
Notes to the Financial Statements
For the year ended March 31, 2009

Note 5 Collections (continued)

- (c) The Royal Tyrrell Museum of Palaeontology collection has over 122,000 catalogued items including original and replica fossils. Annually, approximately 2,000 specimens are accessioned into the collection.
- (d) Reynolds-Alberta Museum exhibits approximately 160 major agricultural, industrial and transportation artifacts, and provides conservation, maintenance and restoration services for an additional collection of approximately 3,290 major and 3,575 smaller artifacts. Included in these numbers are 88 vintage aircraft, the second largest collection in Canada. The museum also houses a collection of documents, numbering over 60,000 pieces, related to the museum's mechanization themes.
- (e) The Remington Carriage Museum houses one of the largest collections of horse drawn vehicles in North America, with 276 carriages, buggies, wagons and sleighs, and approximately 690 associated small artifacts.
- (f) The Ukrainian Cultural Heritage Village is responsible for the management of Historic Sites' collection of approximately 53,800 artifacts. Approximately 5,000 of these objects are used to furnish various smaller sites throughout the province, and 8,000 objects furnish the historic buildings at the Ukrainian Cultural Heritage Village. The remaining artifacts are preserved in storage.
- (g) The Provincial Archives of Alberta holds approximately 42,970 linear metres of government textual records, 4,970 linear metres of private textual records, 65,440 maps, 30,000 architectural drawings, 2,190,890 photographic images, 47,300 hours of sound recordings, 68,620 hours of film and video materials and 13,130 volumes of library holdings.
- (h) The Arts Section of the Arts Branch manages 14 collections containing approximately 1,500 donated, purchased and/or commissioned artworks.
- (i) The Glenbow-Alberta Institute, under contract to the Province of Alberta, manages the care of, and access to, a publicly owned collection of approximately 227,000 artifacts in cultural history, military history, ethnology, art and mineralogy, approximately 5.5 shelf kilometres of textual and archival records, over 2,100,000 historical photographs, about 350 hours of film footage and 7,200 sound recordings.

Department of Culture and Community Spirit
Notes to the Financial Statements
For the year ended March 31, 2009

Note 6 Contractual Obligations (thousands of dollars)

	<u>2009</u>	<u>2008</u>
		Restated (Note 3)
Grant Agreements	\$ 23,743	\$ 102,300
Long-term Leases	72	199
Service Contracts	10,368	14,730
Capital Construction Contracts	358	-
	<u>\$ 34,541</u>	<u>\$ 117,229</u>

The aggregate amounts payable for the unexpired terms of these contractual obligations are as follows:

	Grant Agreements	Long-term Leases	Service Contracts	Capital Construction Contracts	Total
2010	\$ 14,229	\$ 58	\$ 5,736	\$ 358	\$ 20,381
2011	5,264	13	4,632	-	9,909
2012	2,700	1	-	-	2,701
2013	1,025	-	-	-	1,025
2014	525	-	-	-	525
	<u>\$ 23,743</u>	<u>\$ 72</u>	<u>\$ 10,368</u>	<u>\$ 358</u>	<u>\$ 34,541</u>

Grant commitments in the amount of \$1,440 and service contracts for the Leadership and Board Development programs in the amount of \$40 relating to the Wild Rose Foundation at March 31, 2009 will be funded by the Department, and are not included in the Department contractual obligations.

Department of Culture and Community Spirit
Notes to the Financial Statements
For the year ended March 31, 2009

Note 7 Contingent Liabilities (thousands of dollars)

At March 31, 2009, the Department is a defendant in one legal claim (2008 – two legal claims as restated). This claim has a specified amount totalling \$3,000 (2008 – two claims having specified amounts totalling \$3,550 as restated). In this claim (2008 – one claim amounting to \$3,000 as restated) the Department has been jointly named with other entities. This claim amounting to \$3,000 (2008 – two claims amounting to \$3,550 as restated) is covered by the Alberta Risk Management Fund.

The resulting loss, if any, from these claims cannot be determined.

Certain contingent liabilities may exist for site remediation and reclamation in addition to the environment obligations recorded in the financial statements, which are described in Note 2. Due to uncertainty surrounding these circumstances it is not possible to determine the likelihood or amount of these contingent liabilities.

Note 8 Trust Funds Under Administration (thousands of dollars)

The Department administers trust funds that are regulated funds consisting of public money over which the Legislature has no power of appropriation. Because the Province has no equity in the funds and administers them for the purposes of various trusts, they are not included in the Department’s financial statements.

As at March 31, 2009, trust funds under administration were as follows:

	2009	2008
		Restated (Note 3)
Fort Dunvegan Historical Society Trust Fund	\$ 4	\$ 6
	\$ 4	\$ 6

Department of Culture and Community Spirit
Notes to the Financial Statements
For the year ended March 31, 2009

Note 9 Benefit Plans (thousands of dollars)

The Department participates in the multi-employer Management Employees Pension Plan and Public Service Pension Plan. The Department also participates in the multi-employer Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of \$3,632 for the year ended March 31, 2009 (2008 – \$3,125 as restated).

At December 31, 2008, the Management Employees Pension Plan reported a deficiency of \$568,574 (2007 – \$84,341) and the Public Service Pension Plan reported a deficiency of \$1,187,538 (2007 – \$92,509 as restated). At December 31, 2008, the Supplementary Retirement Plan for Public Service Managers had a deficiency of \$7,111 (2007 – surplus of \$1,510).

The Department also participates in two multi-employer Long Term Disability Income Continuance Plans. At March 31, 2009, the Bargaining Unit Plan reported an actuarial deficiency of \$33,540 (2008 – \$6,319) and the Management, Opted Out and Excluded Plan an actuarial deficiency of \$1,051 (2008 – actuarial surplus of \$7,874). The expense for these two plans is limited to the employer's annual contributions for the year.

Note 10 Comparative Figures

Certain 2008 figures have been reclassified to conform to the 2009 presentation.

Note 11 Approval of Financial Statements

The financial statements were approved by the Senior Financial Officer and the Deputy Minister.

Department of Culture and Community Spirit
Revenues
For the year ended March 31, 2009
(thousands of dollars)

	2009		2008
	Budget	Actual	Actual Restated (Note 3)
Internal Government Transfers			
Transfers from the Lottery Fund	\$ 475,467	\$ 456,818	\$ 378,970
Transfers from the Alberta Heritage Scholarship Fund	10	10	10
	<u>475,477</u>	<u>456,828</u>	<u>378,980</u>
Transfers from the Government of Canada			
Building Canada Fund	-	19,000	-
Historic Places Initiative	443	541	660
	<u>443</u>	<u>19,541</u>	<u>660</u>
Premiums, Fees and Licences			
Film Classification	750	779	735
Other	-	1	3
	<u>750</u>	<u>780</u>	<u>738</u>
Other Revenue			
Contributions in Kind	1,000	747	1,744
Prior Years Refunds of Expenses	420	852	620
Other	500	308	157
	<u>1,920</u>	<u>1,907</u>	<u>2,521</u>
	<u>\$ 478,590</u>	<u>\$ 479,056</u>	<u>\$ 382,899</u>

Department of Culture and Community Spirit
Dedicated Revenue Initiatives
For the year ended March 31, 2009
(thousands of dollars)

	2009		
	Authorized Dedicated Revenues	Actual Dedicated Revenues ^(a)	(Shortfall) / Excess ^(e)
Acquisition of Historical Collections ^(b)	\$ 1,000	\$ 745	\$ (255)
Historic Resources Management ^(c)	443	541	98
Royal Alberta Museum ^(d)	500	293	(207)
	\$ 1,943	\$ 1,579	\$ (364)

- (a) Revenues from dedicated revenue initiatives are included in the Department's revenues in the Statement of Operations and Schedule 1.
- (b) Acquisition of Historical Collections dedicated revenue is related to donations of artifacts and other items to various historic sites and museums.
- (c) The Government of Canada provided funding to provinces and territories to further the goals of the Historic Places Initiative. The funds are intended to promote development of the Canadian Register of Historic Places, use of nation-wide standards and guidelines and, in particular, greater municipal involvement in the identification and protection of historic places.
- (d) Funding to the Royal Alberta Museum is provided for the Alberta Biodiversity Monitoring Program.
- (e) Shortfall is deducted from current year's authorized budget, as disclosed in Schedules 4 and 5 to the financial statements.

**Department of Culture and Community Spirit
Expenses – Directly Incurred Detailed By Object
For the year ended March 31, 2009
(thousands of dollars)**

	2009		2008
	Budget	Actual	Actual Restated (Note 3)
Voted			
Salaries, Wages and Employee Benefits	\$ 46,562	\$ 44,356	\$ 38,552
Supplies and Services	21,013	16,916	14,387
Supplies and Services from Support Service Arrangements with Related Parties ^(a)	-	1,045	37
Grants	473,397	451,631	379,862
Financial Transactions and Other	101	101	115
Amortization of Tangible Capital Assets	931	755	383
	542,004	514,804	433,336
Total Voted Expenses before Recoveries			
Less: Recovery from Support Service Arrangements with Related Parties ^(b)	(5,102)	(6,648)	(4,010)
	\$ 536,902	\$ 508,156	\$ 429,326
Statutory			
Grants	\$ 10	\$ 10	\$ 10
Valuation Adjustments			
Provision for Environmental Obligations	-	-	(406)
Provision for Doubtful Accounts	-	3	-
Provision for Vacation Pay and Banked Overtime	90	245	459
	\$ 100	\$ 258	\$ 63

^(a) The Department received Freedom of Information and Privacy (FOIP) services from the Department of Finance and Enterprise; and Information Management and Technology Services from the Department of Tourism, Parks and Recreation.

^(b) The Department provided financial and administrative services to the funds and agencies of the Ministry of Culture and Community Spirit, and costs incurred by the Department for these services were recovered from the funds and agencies of the Ministry of Culture and Community Spirit. The Department provided Human Resource Services and Policy, Planning and Legislative Services to the Department of Tourism, Parks and Recreation, and costs incurred were recovered from the Department of Tourism, Parks and Recreation.

**Department of Culture and Community Spirit
Budget
For the year ended March 31, 2009
(thousands of dollars)**

	2008-2009				
	Estimates	Adjustment	Budget	Authorized Supplementary	Authorized Budget
Revenues					
Internal Government Transfers	\$ 475,477	\$ -	\$ 475,477	\$ -	\$ 475,477
Transfers from the Government of Canada	443	-	443	-	443
Premiums, Fees and Licences	750	-	750	-	750
Other Revenue	1,920	-	1,920	-	1,920
	<u>478,590</u>	<u>-</u>	<u>478,590</u>	<u>-</u>	<u>478,590</u>
Expenses – Directly Incurred					
Voted Expenses					
Ministry Support Services	7,369	-	7,369	-	7,369
Culture	72,853	-	72,853	14,000 ^(a)	86,853
Community Lottery Grants	402,321	-	402,321	3,000 ^{(b)(d)}	405,321
Heritage	47,565	-	47,565	(1,513) ^(c)	46,052
Human Rights and Citizenship	6,794	-	6,794	-	6,794
Dedicated Revenue Shortfall	-	(364) ^(c)	(364)	-	(364)
	<u>536,902</u>	<u>(364)</u>	<u>536,538</u>	<u>15,487</u>	<u>552,025</u>
Statutory Expenses					
Queen's Golden Jubilee Scholarships	10	-	10	-	10
Valuation adjustments					
Provision for Environmental Obligations	-	-	-	-	-
Provision for Doubtful Accounts	-	-	-	-	-
Provision for Vacation Pay	90	-	90	-	90
	<u>100</u>	<u>-</u>	<u>100</u>	<u>-</u>	<u>100</u>
Gain (Loss) on Disposal of Tangible Capital Assets					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Operating Results	<u>\$ (58,412)</u>	<u>\$ (364)</u>	<u>\$ (58,048)</u>	<u>\$ (15,487)</u>	<u>\$ (73,535)</u>
Equipment/Inventory Purchases	<u>\$ 2,395</u>	<u>\$ -</u>	<u>\$ 2,395</u>	<u>\$ (137) ^(c)</u>	<u>\$ 2,258</u>
Capital Investment	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,650 ^(c)</u>	<u>\$ 1,650</u>

Department of Culture and Community Spirit
Budget (continued)
For the year ended March 31, 2009
(thousands of dollars)

- (a) Treasury Board authorized a one-time increase of \$14,000 for the Film Development program.
- (b) Treasury Board authorized an increase of \$2,000 to support fibre installation in the Olds region for access to Alberta's SuperNet.
- (c) Treasury Board authorized a transfer of \$1,513 from operating expense and \$137 from equipment/inventory purchases to capital investment for various Heritage Infrastructure projects.
- (d) Treasury Board authorized a transfer of \$1,000 from Alberta Infrastructure to support fibre installation in the Olds region for access to Alberta's SuperNet and to assist with the community component of a fire-damaged church in Whitecourt.
- (e) Adjustments include dedicated revenue shortfalls (Schedule 2).

Department of Culture and Community Spirit
Comparison of Expenses – Directly Incurred, Equipment/Inventory Purchases and Capital Investment,
Statutory Expenses and Non-Budgetary Disbursements by Element to Authorized Budget
For the year ended March 31, 2009
(thousands of dollars)

	2008-09 Estimates	Adjustments	2008-09 Budget	2008-09 Authorized Supplementary ^(a)	2008-09 Authorized Budget	2008-09 Actual ^(b)	Unexpended (Over Expended)
Voted Operating Expense and Equipment/Inventory Purchases and Capital Investment							
1 Ministry Support Services							
1.0.1 Minister's Office	\$ 549	\$ -	\$ 549	\$ -	\$ 549	\$ 524	\$ 25
1.0.2 Deputy Minister's Office	713	-	713	-	713	688	25
1.0.3 Strategic Corporate Services							
Operating Expense	3,144	-	3,144	-	3,144	2,798	346
Equipment/Inventory Purchases	-	-	-	-	-	64	(64)
1.0.4 Corporate Costs							
Operating Expense	1,936	-	1,936	-	1,936	1,348	588
Equipment/Inventory Purchases	395	-	395	-	395	1,374	(979)
1.0.5 Communications	346	-	346	-	346	410	(64)
1.0.6 Human Resources	681	-	681	-	681	615	66
	<u>7,764</u>	<u>-</u>	<u>7,764</u>	<u>-</u>	<u>7,764</u>	<u>7,821</u>	<u>(57)</u>
2 Culture							
2.0.1 Program Support							
Operating Expense	1,077	-	1,077	-	1,077	1,056	21
Equipment/Inventory Purchases	-	-	-	-	-	6	(6)
2.0.2 Arts							
Operating Expense	2,091	-	2,091	-	2,091	1,472	619
Equipment/Inventory Purchases	-	-	-	-	-	109	(109)
2.0.3 Voluntary Sector Services							
Operating Expense	4,586	-	4,586	-	4,586	4,907	(321)
Equipment/Inventory Purchases	-	-	-	-	-	-	-
2.0.4 Alberta Film Commission	659	-	659	-	659	645	14
2.0.5 Alberta Film Development Program							
Operating Expense	-	-	-	14,000 ^(d)	14,000	11,596	2,404
Operating Expense funded by Lotteries	19,690	-	19,690	-	19,690	19,690	-
2.0.6 Cultural Initiatives							
Operating Expense	500	-	500	-	500	1,090	(590)
Operating Expense funded by Lotteries	750	-	750	-	750	750	-
2.0.7 Assistance to the Alberta Foundation for the Arts							
Operating Expense funded by Lotteries	34,984	-	34,984	-	34,984	34,984	-
2.0.8 Assistance to the Wild Rose Foundation							
Operating Expense funded by Lotteries	8,516	-	8,516	-	8,516	8,516	-
	<u>72,853</u>	<u>-</u>	<u>72,853</u>	<u>14,000</u>	<u>86,853</u>	<u>84,821</u>	<u>2,032</u>

Department of Culture and Community Spirit
Comparison of Expenses – Directly Incurred, Equipment/Inventory Purchases and Capital Investment,
Statutory Expenses and Non-Budgetary Disbursements by Element to Authorized Budget (continued)
For the year ended March 31, 2009
(thousands of dollars)

	2008-09 Estimates	Adjustments	2008-09 Budget	2008-09 Authorized Supplementary ^(a)	2008-09 Authorized Budget	2008-09 Actual ^(b)	Unexpended (Over Expended)
3 Community Lottery Grants							
3.0.1 Program Support	2,326	-	2,326	-	2,326	1,950	376
3.0.2 Major Community Facilities Program							
Operating Expense		-	-	3,000 ^{(e)(g)}	3,000	22,000	(19,000)
Operating Expense Funded by Lotteries	140,000	-	140,000	-	140,000	139,622	378
3.0.3 Community Facilities Enhancement Program							
Operating Expense Funded by Lotteries	38,500	-	38,500	-	38,500	38,500	-
3.0.4 Community Initiatives Program							
Operating Expense Funded by Lotteries	29,171	-	29,171	-	29,171	29,171	-
3.0.5 Community Spirit Donation Program							
Operating Expense Funded by Lotteries	20,000	-	20,000	-	20,000	19,485	515
3.0.6 Major Fairs and Exhibitions							
Operating Expense Funded by Lotteries	23,360	-	23,360	-	23,360	23,360	-
3.0.7 Other Initiatives							
Operating Expense	-	-	-	-	-	2,650	(2,650)
Operating Expense Funded by Lotteries	7,964	-	7,964	-	7,964	7,964	-
3.0.8 Horse Racing and Breeding Renewal Program							
Operating Expense Funded by Lotteries	48,000	-	48,000	-	48,000	36,917	11,083
3.0.9 Bingo Associations							
Operating Expense Funded by Lotteries	13,000	-	13,000	-	13,000	5,434	7,566
3.0.10 Support for Telus World of Science							
Operating Expense Funded by Lotteries	40,000	-	40,000	-	40,000	40,000	-
3.0.11 Support for National Portrait Gallery							
Operating Expense Funded by Lotteries	40,000	-	40,000	-	40,000	-	40,000
	402,321	-	402,321	3,000	405,321	367,053	38,268

Department of Culture and Community Spirit
Comparison of Expenses – Directly Incurred, Equipment/Inventory Purchases and Capital Investment,
Statutory Expenses and Non-Budgetary Disbursements by Element to Authorized Budget (continued)
For the year ended March 31, 2009
(thousands of dollars)

	2008-09 Estimates	Adjustments	2008-09 Budget	2008-09 Authorized Supplementary ^(a)	2008-09 Authorized Budget	2008-09 Actual ^(b)	Unexpended (Over Expended)
4 Heritage							
4.0.1 Program Support	898	-	898	-	898	910	(12)
4.0.2 Royal Alberta Museum							
Operating Expense	6,980	-	6,980	-	6,980	6,988	(8)
Equipment/Inventory Purchases	-	-	-	-	-	180	(180)
4.0.3 Royal Tyrrell Museum of Palaeontology							
Operating Expense	3,145	-	3,145	-	3,145	3,025	120
Equipment/Inventory Purchases	1,200	-	1,200	(200) ^(f)	1,000	1,232	(232)
Capital Investment	-	-	-	200 ^(f)	200	-	200
4.0.4 Historic Sites and Other Museums							
Operating Expense	11,363	-	11,363	-	11,363	11,798	(435)
Equipment/Inventory Purchases	800	-	800	-	800	1,016	(216)
4.0.5 Provincial Archives of Alberta							
Operating Expense	2,730	-	2,730	-	2,730	2,674	56
Equipment/Inventory Purchases	-	-	-	-	-	85	(85)
4.0.6 Heritage Infrastructure Maintenance							
Operating Expense	5,899	-	5,899	(1,513) ^(f)	4,386	2,461	1,925
Equipment/Inventory Purchases	-	-	-	63 ^(f)	63	121	(58)
Capital Investment	-	-	-	1,450 ^(f)	1,450	609	841
4.0.7 Acquisition of Historical Collections	1,000	-	1,000	-	1,000	745	255
4.0.8 Historic Resources Management							
Operating Expense	5,246	-	5,246	-	5,246	4,500	746
Equipment/Inventory Purchases	-	-	-	-	-	5	(5)
4.0.9 Assistance to the Alberta Historical Resources Foundation							
Operating Expense funded by Lotteries	9,507	-	9,507	-	9,507	9,507	-
4.0.10 Amortization of Tangible Capital Assets	797	-	797	-	797	666	131
	49,565	-	49,565	-	49,565	46,522	3,043

Department of Culture and Community Spirit
Comparison of Expenses – Directly Incurred, Equipment/Inventory Purchases and Capital Investment,
Statutory Expenses and Non-Budgetary Disbursements by Element to Authorized Budget (continued)
For the year ended March 31, 2009
(thousands of dollars)

	2008-09 Estimates	Adjustments	2008-09 Budget	2008-09 Authorized Supplementary ^(a)	2008-09 Authorized Budget	2008-09 Actual ^(b)	Unexpended (Over Expended)
5 Human Rights and Citizenship							
5.0.1 Human Rights and Citizenship							
Operating Expenses	4,769	-	4,769	-	4,769	4,915	(146)
Equipment/Inventory Purchases	-	-	-	-	-	23	(23)
5.0.2 Financial Assistance to the Human Rights, Citizenship and Multiculturalism Education - Fund							
Operating Expense funded by Lotteries	2,025	-	2,025	-	2,025	1,825	200
	6,794	-	6,794	-	6,794	6,763	31
Dedicated Revenue Shortfall (Schedule 2)	-	(364) ^(c)	(364)	-	(364)	-	(364)
Total Voted Expenses	\$ 539,297	\$ (364)	\$ 538,933	\$ 17,000	\$ 555,933	\$ 512,980	\$ 42,953
Operating Expense	\$ 61,435	\$ (364)	\$ 61,071	\$ 15,487	\$ 76,558	\$ 92,431	\$ (15,873)
Operating Expense funded by Lotteries	475,467	-	475,467	-	475,467	415,725	59,742
Equipment/Inventory Purchases	2,395	-	2,395	(137)	2,258	4,215	(1,957)
	539,297	(364)	538,933	15,350	554,283	512,371	41,912
Capital Investment	-	-	-	1,650	1,650	609	1,041
Total Voted Expenses	\$ 539,297	\$ (364)	\$ 538,933	\$ 17,000	\$ 555,933	\$ 512,980	\$ 42,953
Statutory Expenses							
Queen's Golden Jubilee Scholarships	\$ 10	\$ -	\$ 10	\$ -	\$ 10	\$ 10	\$ -
Valuation Adjustments – Environmental Obligations	-	-	-	-	-	-	-
Valuation Adjustments – Vacation Pay and Banked Overtime	90	-	90	-	90	245	(155)
Valuation Adjustments – Doubtful Accounts	-	-	-	-	-	3	(3)
	\$ 100	\$ -	\$ 100	\$ -	\$ 100	\$ 258	\$ (158)

Department of Culture and Community Spirit
Comparison of Expenses – Directly Incurred, Equipment/Inventory Purchases and Capital Investment,
Statutory Expenses and Non-Budgetary Disbursements by Element to Authorized Budget (continued)
For the year ended March 31, 2009
(thousands of dollars)

	2008-09 Estimates	Adjustments	2008-09 Budget	2008-09 Authorized Supplementary ^(a)	2008-09 Authorized Budget	2008-09 Actual ^(b)	Unexpended (Over Expended)
Non-Budgetary Disbursements by Program							
4 Heritage							
4.0.4 Historic Sites and Other Museums	\$ 6,200	\$ -	\$ 6,200	\$ -	\$ 6,200	\$ 2,391	\$ 3,809
	<u>\$ 6,200</u>	<u>\$ -</u>	<u>\$ 6,200</u>	<u>\$ -</u>	<u>\$ 6,200</u>	<u>\$ 2,391</u>	<u>\$ 3,809</u>

^(a) Treasury Board approval is pursuant to section 24(2) of the *Financial Administration Act* (for net budgeted initiatives).

^(b) Includes achievement bonus amounting to \$841.

^(c) Adjustments include dedicated revenue shortfalls (Schedule 2).

^(d) Treasury Board authorized a one-time increase of \$14,000 for the Film Development program.

^(e) Treasury Board authorized an increase of \$2,000 to support fibre installation in the Olds region for access to Alberta's SuperNet.

^(f) Treasury Board authorized a transfer of \$1,513 from operating expense and \$137 from equipment/inventory purchases to capital investment for various heritage infrastructure projects.

^(g) Treasury Board authorized a transfer of \$1,000 from Alberta Infrastructure to support fibre installation in the Olds region for access to Alberta's SuperNet and to assist with the community component of a fire-damaged church in Whitecourt.

Department of Culture and Community Spirit
Salary and Benefits Disclosure
For the year ended March 31, 2009

	2009			2008	
	Base Salary ^(a)	Other Cash Benefits ^(b)	Other Non-cash Benefits ^(c)	Total	Total
Senior Officials					
Deputy Minister ^{(d)(e)}	\$ 257,062	\$ 43,000	\$ 60,382	\$ 360,444	\$ 325,168
Chief Commissioner, Alberta					
Human Rights and Citizenship Commission ^(f)	100,806	3,000	18,442	122,248	240,405
Executives					
Assistant Deputy Minister, Culture Division	177,828	21,339	43,047	242,214	239,682
Assistant Deputy Minister, Community and Voluntary Services Division ^(g)	134,667	26,674	15,046	176,387	-
Assistant Deputy Minister, Heritage Division ^(h)	128,328	16,259	31,558	176,145	225,337
Executive Director, Human Resource Services ^{(i)(j)}	120,672	17,469	29,678	167,819	184,045
Executive Director, Policy, Planning and Legislative Services ^{(i)(k)}	142,884	21,433	34,719	199,036	-
Executive Director, Information Management and Technology Services ^{(i)(k)}	145,572	14,557	35,719	195,848	-
Executive Director, Financial Services ^(k)	144,936	26,088	34,678	205,702	-
Executive Director, Cultural Policy Initiative ^(l)	124,539	16,262	30,155	170,956	-

Prepared in accordance with Treasury Board Directive 12/98 as amended.

Total salary and benefits relating to a position are disclosed.

(a) Base salary includes pensionable base pay.

(b) Other cash benefits include bonuses, vacation payments, overtime and lump sum payments.

(c) Other non-cash benefits include government's share of all employee benefits and contributions or payments made on behalf of employees including pension and supplementary retirement plan, health care, dental coverage, group life insurance, short and long term disability plans, professional memberships and tuition fees.

(d) Automobile provided, no dollar amount included in other non-cash benefits.

(e) In the prior year, the position was also responsible for the programs of the Ministry of Tourism, Parks and Recreation.

(f) This position was occupied by two individuals and salary and benefits are disclosed for eight months.

(g) Position created on July 1, 2008.

(h) In the prior year, the position was also responsible for the Tourism Division of the Ministry of Tourism, Parks and Recreation.

(i) The incumbent's services are shared with the Department of Tourism, Parks and Recreation which contributes its own share of the cost of salary and benefits. Full salary and benefits are disclosed in this schedule.

(j) This position was occupied by two individuals and salary and benefits are disclosed for ten months.

(k) This position became part of Executive Team on April 1, 2008.

(l) Position created on May 1, 2008 and will conclude on March 31, 2010.

Department of Culture and Community Spirit
Related Party Transactions
For the year ended March 31, 2009
(thousands of dollars)

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements. Related parties also include management in the Department.

The Department and its employees paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users and have been excluded from this Schedule.

The Department had the following transactions with related parties recorded on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties.

	Entities in the Ministry		Other Entities	
	2009	2008	2009	2008
				Restated (Note 3)
Revenues				
Grants	\$ -	\$ -	\$ 456,828	\$ 378,980
Expenses – Directly Incurred				
Grants	54,832	\$ 44,897	-	\$ -
Other services	-	-	1,444	662
	\$ 54,832	\$ 44,897	\$ 1,444	\$ 662
Transfer of Tangible Capital Assets from (to)				
Others	\$ -	\$ -	\$ (179)	\$ 300
Accounts Payable	\$ 59	\$ 1	\$ 982	\$ -
Accounts Receivable	\$ 311	\$ 254	\$ 4,113	\$ 76,437

The above transactions do not include support service arrangement transactions disclosed in Schedule 3.

Department of Culture and Community Spirit
Related Party Transactions
For the year ended March 31, 2009
(thousands of dollars)

The Department also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 8.

	Entities in the Ministry		Other Entities	
	2009	2008	2009	2008
				Restated (Note 3)
Recoveries				
Services Provided	\$ 830	\$ 1,242	\$ -	\$ -
Expenses – Incurred by Others				
Accommodation Costs	\$ -	\$ -	\$ 30,654	\$ 26,952
GOA Learning Centre Training Services	-	-	18	-
Legal Services	-	-	220	167
Internal Audit Services	-	-	233	210
Financial Services	-	-	755	714
Transportation Services	-	-	159	135
Information Technology Services	-	-	1,414	1,513
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 33,453</u>	<u>\$ 29,691</u>

Department of Culture and Community Spirit
Allocated Costs
For the year ended March 31, 2009
(thousands of dollars)

Program	2009										2008	
	Expenses ^(a)	Expenses – Incurred by Others								Valuation Adjustments ⁽ⁱ⁾		Restated (Note 3)
		Services Provided ^(b)	Accommodation Costs ^(c)	GOA Learning Centre Training Services ^(d)	Legal Services ^(e)	Internal Audit Services ^(f)	Financial Services ^(g)	Transportation Services ^(h)	Information Technology Services ⁽ⁱ⁾	Provisions	Total Expenses	Total Expenses
Ministry Support Services	\$ 6,383	\$ -	\$ 482	\$ 2	\$ 131	\$ 66	\$ 82	\$ 22	\$ 152	\$ 28	\$ 7,348	\$ 4,944
Culture	84,706	(382)	11,779	4	6	-	150	30	277	53	96,623	73,766
Community Lottery Grants	367,053	-	295	-	27	109	53	9	112	14	367,672	317,961
Heritage	43,274	(344)	17,670	10	54	58	403	84	748	130	62,087	54,184
Human Rights and Citizenship	6,740	(104)	428	2	2	-	67	14	125	23	7,297	6,973
Queen's Golden Jubilee Scholarships	10	-	-	-	-	-	-	-	-	-	10	10
	<u>\$ 508,166</u>	<u>\$ (830)</u>	<u>\$ 30,654</u>	<u>\$ 18</u>	<u>\$ 220</u>	<u>\$ 233</u>	<u>\$ 755</u>	<u>\$ 159</u>	<u>\$ 1,414</u>	<u>\$ 248</u>	<u>\$ 541,037</u>	<u>\$ 457,838</u>

(a) Expenses – Directly Incurred as per Statement of Operations, excluding valuation adjustments.

(b) The Ministry of Culture and Community Spirit provided financial and administrative services to its funds and agencies.

(c) The Department of Infrastructure provided accommodations. Costs shown for Accommodation on Schedule 7, allocated by square footage.

(d) The Alberta Treasury Board provided training services. Costs shown for Government of Alberta Learning Centre on Schedule 7, allocated by employee.

(e) The Department of Justice and Attorney General provided legal services. Costs for Legal Services on Schedule 7, allocated by estimated costs incurred by each program.

(f) The Executive Council provided internal audit services. Costs shown for Internal Audit Services on Schedule 7, allocated by estimated costs incurred by each program.

(g) The Department of Service Alberta provided financial services to the Department and the Alberta Gaming and Liquor Commission provided financial services to the Community Lottery grant programs. Costs shown for Financial Services on Schedule 7, allocated to the program.

(h) The Department of Service Alberta and Alberta Treasury Board provided transportation services. Costs shown for Transportation Services on Schedule 7, allocated to the program.

(i) The Department of Service Alberta provided information technology services. Costs shown for Information Technology Services on Schedule 7, allocated to the program.

(j) Valuation Adjustments as per Statement of Operations. Provisions included in Valuation Adjustments were allocated as follows: Vacation Pay and Banked Overtime – allocated to the program by full time equivalent; Doubtful Accounts – allocated to the program.

Department of Culture and Community Spirit
Tangible Capital Assets
For the year ended March 31, 2009
(thousands of dollars)

	2009						2008	
	General Capital Assets					Infrastructure Assets	Restated (Note 3)	
	Land	Buildings	Computer Hardware and Software	Equipment ^(a)	Other	Land Improvements	Total	Total
Estimated Useful Life	Indefinite	20-40 years	5-8 years	3-10 years	20 years	40 years		
Historical Cost ^(b)								
Beginning of Year	\$ 2,558	\$ 39	\$ 1,874	\$ 7,920	\$ 163	\$ 281	\$ 12,835	\$ 10,247
Additions	-	259	1,536	1,938	-	1,090	4,823	3,170
Disposals, Including Write-Downs	-	8	(640)	(412)	13	(13)	(1,044)	(881)
Transfers (To) From Others	-	-	(202)	32	-	-	(170)	300
	<u>\$ 2,558</u>	<u>\$ 306</u>	<u>\$ 2,568</u>	<u>\$ 9,478</u>	<u>\$ 176</u>	<u>\$ 1,358</u>	<u>\$ 16,444</u>	<u>\$ 12,836</u>
Accumulated Amortization								
Beginning of Year	\$ -	\$ -	\$ 391	\$ 2,639	\$ 95	\$ -	\$ 3,125	\$ 3,542
Amortization Expense	-	-	167	544	20	24	755	383
Effect of Disposal	-	-	(151)	(245)	1	-	(395)	(799)
Transfers (To) From Others	-	-	-	9	-	-	9	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 407</u>	<u>\$ 2,947</u>	<u>\$ 116</u>	<u>\$ 24</u>	<u>\$ 3,494</u>	<u>\$ 3,126</u>
Net Book Value at March 31, 2009	<u>\$ 2,558</u>	<u>\$ 306</u>	<u>\$ 2,161</u>	<u>\$ 6,531</u>	<u>\$ 60</u>	<u>\$ 1,334</u>	<u>\$ 12,950</u>	
Net Book Value at March 31, 2008	<u>\$ 2,558</u>	<u>\$ 39</u>	<u>\$ 1,483</u>	<u>\$ 5,280</u>	<u>\$ 69</u>	<u>\$ 281</u>		<u>\$ 9,710</u>

^(a) Equipment includes network switches and routers, vehicles, heavy equipment, fire protection equipment, office equipment and furniture and other equipment.

^(b) Historical cost includes work-in-progress at March 31, 2009 totaling \$3,537 (2008 - \$4,425) comprised of: buildings \$306 (2008 - \$48); computer hardware and software \$1,542 (2008 - \$1,371); equipment \$1,346 (2008 - \$2,725); land improvements \$343 (2008 - \$281).

