

**ASPEN VIEW SCHOOLS
OPERATIONS AND MAINTENANCE
CHART OF ACCOUNTS**

PROGRAM	ACCOUNT NUMBER	DESCRIPTION	GENERAL (55)	BOYLE	E.P.C.	GRASSLAND	H.A. KOSTASH	L.T.I.S.	ROCHESTER	SMITH	T.C.S.	VILNA	W.H.P.S.	ATHABASCA OUTREACI	VILNA OUTREACH
GENERAL	1-100-05-105-000-55	Alberta Education	X												
	1-130-05-105-000-55	Federal Government	X												
	1-192-05-105-000-xx	Rental / Lease Revenue	X	X	X	X	X	X	X	X	X	X	X	X	X
	1-196-05-105-000-55	Miscellaneous income	X												
	1-525-05-105-000-xx	Taxes - Property	X						X			X			
	1-626-05-105-720-55	Fuel / Oil - Automotive	X												
	1-720-05-105-000-55	Net Gain / Loss on Disposal	X												
	1-910-05-105-000-55	Unallocated Expenses	X												
MAINTENANCE OFFICE & SHOP ADMINISTRATION															
	1-250-05-510-000-55	Salaries - Uncertificated	X												
	1-250-05-510-440-55	Salaries - Uncertificated - Sec Treas	X												
	1-250-05-510-550-55	Salaries - Uncertificated - S.T.E.P.	X												
	1-350-05-510-000-55	Benefits - Uncertificated	X												
	1-350-05-510-440-55	Benefits -Uncertificated - Sec Treas	X												
	1-350-05-510-550-55	Benefits - Uncertificated - S.T.E.P.	X												
	1-405-05-510-000-55	Advertising	X												
	1-410-05-510-000-55	Professional Services	X												
	1-410-05-510-380-55	Professional Services - P.D.	X												
	1-415-05-510-000-55	Contract Services / R&M	X												
	1-420-05-510-000-55	Travel & Subsistence	X												
	1-425-05-510-720-55	Insurance - Automotive	X												
	1-430-05-510-000-55	Insurance - Building	X												
	1-470-05-510-000-55	Photocopy Charges	X												
	1-510-05-510-000-55	Public Relations	X												
	1-515-05-510-000-55	Registration Fees	X												
	1-520-05-510-000-55	Rental / Lease	X												
	1-610-05-510-000-55	Supplies	X												
	1-710-05-510-000-55	Equipment < \$5,000	X												
CUSTODIAL															
	1-186-05-515-000-xx	Recovery - Compensation	X		X		X			X	X				
	1-250-05-515-000-xx	Salaries - Uncertificated	X	X	X	X	X	X	X	X	X	X	X		
	1-350-05-515-000-xx	Benefits - Uncertificated	X	X	X	X	X	X	X	X	X	X	X		
	1-415-05-515-000-xx	Contract Services	X						X					X	X
	1-560-05-515-000-xx	Waste Removal - Garbage	X	X	X	X	X	X	X	X	X	X	X	X	X
	1-610-05-515-000-xx	Supplies	X	X	X	X	X	X	X	X	X	X	X	X	X
	1-710-05-515-000-xx	Equipment < \$5,000	X	X	X	X	X	X	X	X	X	X	X		
SITE & GROUNDS MAINTENANCE															
	1-250-05-520-000-55	Salaries - Uncertificated	X												
	1-350-05-520-000-55	Benefits - Uncertificated	X												
	1-415-05-520-000-xx	Contract Services / R & M	X	X	X	X	X	X	X	X	X	X	X	X	X
	1-610-05-520-000-55	Supplies	X												
	1-710-05-520-000-xx	Equipment < \$5,000	X	X	X	X	X	X	X	X	X	X	X	X	X

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PREVENTATIVE MAINTENANCE															
	1-182-05-525-000-55	Recovery - Services	X												
	1-184-05-525-000-55	Recovery - Materials	X												
	1-186-05-525-000-55	Recovery - Compensation	X												
	1-250-05-525-000-55	Salaries - Uncertified	X												
	1-350-05-525-000-55	Benefits - Uncertified	X												
	1-415-05-525-000-xx	Contract Services / R & M	X	X	X	X	X	X	X	X	X	X	X	X	X
	1-415-05-525-720-55	Contract Services / R & M -Vehicles	X												
	1-445-05-525-000-55	Licenses & Permits	X												
	1-445-05-525-720-55	Licenses & Permits - Vehicles	X												
	1-520-05-525-000-55	Rental / Lease of Equipment	X												
	1-610-05-525-000-xx	Supplies	X	X	X	X	X	X	X	X	X	X	X	X	X
	1-710-05-525-000-55	Equipment < \$5,000	X												
FIRE / SECURITY / SAFETY SERVICES															
	1-250-05-530-000-55	Salaries - Uncertificated	X												
	1-350-05-530-000-55	Benefits - Uncertificated	X												
	1-415-05-530-000-xx	Contract Services / R & M	X	X	X	X	X	X	X	X	X	X	X	X	X
	1-530-05-530-000-xx	Telephone	X		X		X					X			
	1-610-05-530-000-xx	Supplies	X	X	X	X	X	X	X	X	X	X	X	X	X
UTILITIES & COMMUNICATIONS															
	1-530-05-535-000-xx	Telephone	X										X		
	1-540-05-535-000-xx	Utilities - Electricity	X	X	X	X	X	X	X	X	X	X	X	X	X
	1-545-05-535-000-xx	Utilities - Heating Fuel	X	X	X	X	X	X	X	X	X	X	X	X	X
	1-555-05-535-000-xx	Utilities - Water & Sewer	X	X	X	X	X	X	X	X	X	X	X	X	X
CAPITAL & DEBT SERVICES															
	1-110-05-540-000-55	Alberta Finance	X												
	1-105-03-540-000-55	IMR Amortization Revenue													
	1-199-05-540-000-55	Amortization Revenue	X												
	1-860-05-540-000-55	Debenture Principle	X												
	1-865-05-540-000-55	Debenture Interest	X												
	1-866-05-540-000-55	Interest - Capital Lease	X												
	1-880-05-540-000-55	Amortization Expense	X												
	1-880-05-540-720-55	Amortization Expense - Vehicles	X												
Demo Project															
	1-102-05-555-130-55	Alberta Infrastruture Income	X												
	1-415-05-555-120-55	Contract Services - Consultant Fees	X												
	1-415-05-555-130-55	Contract Services - Project Expenses	X												
OCCUPATIONAL HEALTH & SAFETY															
	1-250-05-690-000-55	Salaries - Uncertified	X												
	1-350-05-690-000-55	Benefits - Uncertified	X												
	1-410-05-690-000-55	Professional Services	X												
	1-415-05-690-000-55	Contract Services	X												
	1-420-05-690-000-55	Travel & Subsistence	X												
	1-610-05-690-000-55	Supplies	X												
	1-710-05-690-000-55	Equipment < \$5,000	X												

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TEACHERAGES															
	1-192-05-705-000-10	Rental / Lease Revenue	X							X					
	1-415-05-705-000-10	Contract Services / R & M	X							X					
	1-525-05-705-000-10	Taxes- Property	X							X					
	1-540-05-705-000-10	Utilities - Electricity	X							X					
	1-545-05-705-000-10	Utilities - Heating Fuel	X							X					
	1-555-05-705-000-10	Utilities - Water and Sewer	X							X					
	1-560-05-705-000-10	Waste Removal - Garbage	X							X					
	1-610-05-705-000-10	Supplies	X							X					
	1-710-05-705-000-10	Equipment <\$5,000	X							X					
INFRASTRUCTURE MAINTENANCE PROGRAM															
	1-100-05-740-000-55	Alberta Education	X												
	1-390-05-740-000-xx	Purchased Services		X	X	X	X	X	X	X	X	X	X	X	
	1-390-05-740-807-xx	Purchased Services - IMR - Mech & HVAC		X	X	X	X	X	X	X	X	X	X	X	
	1-390-05-740-815-xx	Purchased Services - IMR - Site Upgrade		X	X	X	X	X	X	X	X	X	X	X	
	1-390-05-740-817-xx	Purchased Services - IMR - Washrooms		X	X	X	X	X	X	X	X	X	X	X	
	1-390-05-740-821-xx	Purchased Services - IMR - Facility Improvement		X	X	X	X	X	X	X	X	X	X	X	
	1-390-05-740-861-xx	Purchased Services - IMR - Roof Replacement		X	X	X	X	X	X	X	X	X	X	X	
	1-390-05-740-864-xx	Purchased Services - IMR - Flooring		X	X	X	X	X	X	X	X	X	X	X	
	1-390-05-740-866-xx	Purchased Services - IMR - Energy & Electrical		X	X	X	X	X	X	X	X	X	X	X	
	1-415-05-740-000-xx	Contract Services / R & M		X	X	X	X	X	X	X	X	X	X	X	X
	1-415-05-740-807-xx	Contract Services - IMR - Mech & HVAC		X	X	X	X	X	X	X	X	X	X	X	X
	1-415-05-740-815-xx	Contract Services - IMR - Site Upgrade		X	X	X	X	X	X	X	X	X	X	X	X
	1-415-05-740-817-xx	Contract Services- IMR - Washrooms		X	X	X	X	X	X	X	X	X	X	X	X
	1-415-05-740-821-xx	Contract Services - IMR - Facility Improvement		X	X	X	X	X	X	X	X	X	X	X	X
	1-415-05-740-861-xx	Contract Services - IMR - Roof Replacement		X	X	X	X	X	X	X	X	X	X	X	X
	1-415-05-740-864-xx	Contract Services - IMR - Flooring		X	X	X	X	X	X	X	X	X	X	X	X
	1-415-05-740-866-xx	Contract Services - IMR - Energy & Electrical		X	X	X	X	X	X	X	X	X	X	X	X
	1-610-05-740-000-xx	Supplies		X	X	X	X	X	X	X	X	X	X	X	X
	1-610-05-740-807-xx	Supplies- IMR - Mech & HVAC		X	X	X	X	X	X	X	X	X	X	X	X
	1-610-05-740-815-xx	Supplies - IMR - Site Upgrade		X	X	X	X	X	X	X	X	X	X	X	X
	1-610-05-740-817-xx	Supplies- IMR - Washrooms		X	X	X	X	X	X	X	X	X	X	X	X
	1-610-05-740-821-xx	Supplies - IMR - Facility Improvement		X	X	X	X	X	X	X	X	X	X	X	X
	1-610-05-740-861-xx	Supplies - IMR - Roof Replacement		X	X	X	X	X	X	X	X	X	X	X	X
	1-610-05-740-864-xx	Supplies - IMR - Flooring		X	X	X	X	X	X	X	X	X	X	X	X
	1-610-05-740-866-xx	Supplies - IMR - Energy & Electrical		X	X	X	X	X	X	X	X	X	X	X	X