

Consolidated Financial Statements of

**DEHCHO DIVISIONAL
EDUCATION COUNCIL**

June 30, 2013

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Financial Statements

June 30, 2013

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AUDITOR'S REPORT

To the Minister of Education, Culture and Employment of the Government of the Northwest Territories:

We have audited the consolidated financial statements of the Dehcho Divisional Education Council, which comprise the consolidated statement of financial position as at June 30, 2013, and the consolidated statement of operations and surplus, changes in net financial assets (debt), changes in accumulated surplus and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information. These consolidated financial statements have been prepared solely for the information of the Government of the Northwest Territories, as described in Note 2.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian generally accepted accounting principles, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards required that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement in the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Basis for Qualified Opinion

The Government of the Northwest Territories is responsible for the calculation and distribution of the Council's salaries and benefits expenditure, the accuracy of which is not susceptible to complete audit verification. (We have satisfied ourselves that the payroll information provided by the GNWT is properly reflected in the Council's records). As a result, we were not able to determine whether any adjustments might be necessary Auditoto expenditure, liabilities or accumulated surplus.

Audit Report to the Minister of Education, Culture and Employment of the Government of the Northwest Territories (continued)

Qualified Opinion

In our opinion, except for the effect of adjustments, if any, which might have been determined to be necessary had we been able to do a complete payroll audit, these consolidated financial statements present fairly, in all material respects, the financial position of the Council as at June 30, 2013 and the results of its operations and cash flow for the year then ended in accordance with the basis of accounting required by the Government of the Northwest Territories as described in Note 2 to the consolidated financial statements.

We further report, in accordance with the Financial Administration Act, that, in our opinion, proper books of account have been kept by the Council, the consolidated financial statements are in agreement therewith, and the transactions that have come under our notice have, in all significant aspects, been within the statutory powers of the Council.

These financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information of the Government of the Northwest Territories and are not intended to be and should not be used by anyone other than the specified user, or for any other purpose.



ASHTON
Chartered Accountants
Business Advisors

Hay River, NT
September 28, 2013

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Statement of Operations and Surplus

For the year ended June 30, 2013

	Budget 2012-2013	Actual 2012-2013	Actual 2011-2012
Revenue			
Government of the NWT, Note 7			
Regular contribution	\$ 13,645,884	\$ 13,685,085	\$ 14,602,997
Other ECE contributions, Note 10	73,000	153,000	123,000
Other GNWT contributions, Note 9	-	321,493	264,893
Government of Canada contributions	-	7,560	73,040
	13,718,884	14,167,138	15,063,930
Self-Generated Funds			
Rentals	36,000	27,545	28,600
Investment income	15,000	15,402	17,979
Contract and other	102,001	139,411	151,482
	153,001	182,358	198,061
Education authority generated funds			
GNWT contributions to Education authorities	-	260,288	441,835
	124,554	-	-
	384,842	441,835	
	13,871,885	14,734,338	15,703,826
Expenditure (Schedule C)			
Council administration	959,179	1,087,422	1,146,201
School programs	8,650,804	9,047,464	9,530,804
Inclusive schooling	2,802,230	2,711,130	2,589,230
Student accommodation	-	264,283	299,350
Operations and maintenance	761,353	886,137	720,548
Amortization	-	-	19,380
Aboriginal language/cultural programs	1,185,189	1,036,569	1,337,151
	14,358,755	15,033,005	15,642,664
Operating Surplus (Deficit)	\$ (486,870)	\$ (298,667)	\$ 61,162
Accumulated surplus (Deficit), beginning of year			
Divisional Education Council	\$ (248,413)	\$ (300,154)	
District Education Authorities	293,753	284,332	
	45,340	(15,822)	
Accumulated surplus (deficit), end of year, Note 6	\$ (253,327)	\$ 45,340	
Comprised of:			
Divisional Education Council	\$ (597,160)	\$ (248,413)	
District Education Authorities	343,833	293,753	
	\$ (253,327)	\$ 45,340	

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Statement of Financial Position

June 30, 2013

	2013	2012
FINANCIAL ASSETS		
Cash and short term investments	\$ 2,056,302	\$ 2,040,909
Due from Government of the Northwest Territories, Note 13	42,638	32,450
<u>Other accounts receivable</u>	11,950	24,045
	<u>\$ 2,110,890</u>	<u>\$ 2,097,404</u>
LIABILITIES		
Accounts payable and accrued liabilities	\$ 129,537	\$ 79,856
Employee deductions payable	-	522
Due to Government of Northwest Territories, Note 13	32,032	-
Deferred revenue, Note 11	168,905	63,724
Scholarship fund	11,442	11,317
Employees' summer salary, Note 4	995,424	981,318
<u>Accrued Employee Leave and Termination Benefits, Note 5</u>	<u>1,046,877</u>	<u>962,090</u>
	2,384,217	2,098,827
<u>Net Financial Assets (Deficit)</u>	<u>\$ (273,327)</u>	<u>\$ (1,423)</u>
NON-FINANCIAL ASSETS		
Prepaid expenses	\$ 20,000	\$ 46,763
ACCUMULATED SURPLUS (DEFICIT)	\$ (253,327)	\$ 45,340

Approved:

Lisa Moses. Chair
Alberteie Nadee Vice-chair

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Statement of Net Financial Resources

For the year ended June 30, 2013

	2012-2013	2011-2012
Net financial resources, beginning of the year		
Divisional Education Council	\$ (295,184)	\$ (339,534)
District Education Authorities	293,753	284,332
	(1,431)	(55,202)
Amortization of tangible assets	-	19,380
Net change in prepaids	26,763	(26,771)
Annual surplus (deficit)	(298,667)	61,162
Net financial resources, end of year	\$ (273,335)	\$ (1,431)
Comprised of:		
Divisional Education Council	\$ (617,168)	\$ (295,184)
District Education Authorities	343,833	293,753
	\$ (273,335)	\$ (1,431)

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Statement of Cash Flow

For the year ended June 30, 2013

	2012-2013	2011-2012
Operating Transactions		
Cash received from:		
Government of the Northwest Territories	\$ 14,411,157	\$ 14,950,180
Government of Canada	7,560	73,040
Recoveries and general revenue	454,866	618,588
	14,873,583	15,641,808
Cash paid for:		
Compensation and benefits	12,503,740	12,671,363
Operations and maintenance	2,354,450	2,977,354
	14,858,190	15,648,717
Cash provided by (used for) operating transactions	15,393	(6,909)
Change in cash and cash equivalents during the year	15,393	(6,909)
Cash and cash equivalents, beginning of year	2,040,909	2,047,818
Cash and cash equivalents, end of year	\$ 2,056,302	\$ 2,040,909

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2013

Note 1. Dehcho Divisional Education Council

The Dehcho Divisional Education Council (formerly known as the Divisional Board of Education) was established on March 30, 1990. The Dehcho Division encompasses an area which includes the communities of Wrigley, Nahanni Butte, Trout Lake, Fort Simpson, Fort Liard, Fort Providence, Jean Marie River and Kakisa Lake. The Council's purpose is to administer and manage the educational affairs of the Division in accordance with the Education Act and the Financial Administration Act of the Northwest Territories and the regulations of the Order establishing the Education Division.

Note 2. Summary of Significant Accounting Policies

The financial statements of the Council are the representations of the administration. They are prepared in accordance with policies prescribed by the Financial Administrations Act of the Northwest Territories and by the Department of Education, Culture and Employment of the Government of the Northwest Territories. The financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information of the Government of the Northwest Territories and are not intended to be and should not be used by anyone other than the specified user or for any other purpose. The basis of accounting used in these financial statements materially differs from Canadian generally accepted accounting principles in the reporting of capital assets.

Measurement Uncertainty

Since precise determination of many assets and liabilities is dependent upon future events, the preparation of periodic financial statements necessarily involves the use of estimates and approximations. These have been made using careful judgments. Actual results could differ from those estimates and approximations. The financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality and within the framework of the accounting policies.

Capital Assets

In accordance with instructions from the Department of Education, Culture and Employment of the Government of the Northwest Territories, the Council capitalizes only tangible capital assets having a cost greater than \$50,000, otherwise capital assets are recorded as a current expenditure. Amortization is provided for on a straight-line basis, calculated monthly at rates sufficient to write-off the assets over their expected useful lives.

Accrued Liabilities

Consistent with accounting policies used by the Government of the Northwest Territories, the Council has recorded accrued liabilities for employees' summer salary payout (see Note 4) and employee leave and termination benefits (see Note 5). Effective for the year ending June 30, 2007, the summer salary accrual includes teachers' salaries.

No accrual has been made for the related contribution revenue, which will be recorded as it is received from the Government of the Northwest Territories.

Deferred Revenue

Amounts received for specific programs for which project completion dates extend beyond the fiscal year end, or for which conditions attached to the use of the funds have not yet been met, are recorded as deferred revenue.

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2013

Note 2. Summary of Significant Accounting Policies (continued)

Revenue Recognition

Restricted contributions are recognized as they become available under the terms of the applicable funding agreement. Funds received under the funding agreement which relate to a subsequent fiscal period are reflected as deferred revenue in the year of receipt and classified as such on the Statement of Financial Position.

Unrestricted contributions are recognized as revenue of the appropriate fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Note 3. Capital Asset

	Rate	Cost	Accumulated Amortization	Carrying Value	
				2013	2012
Automotive equipment	s/l 8 years	\$ 57,000	\$ 57,000	\$ -	\$ -

Note 4. Employees' Summer Salary Payout

As described in Note 2 above, accounts payable and accrued liabilities includes a liability for employees' summer salary payout.

The following amounts have been accrued by the Council:

	2012-2013	2011-2012
Non-teacher salaries and benefits	\$ 444,053	\$ 487,191
Teachers' salaries and benefits	551,371	494,127
	\$ 995,424	\$ 981,318

Note 5. Accrued Employee Leave and Termination Benefits

Under the conditions of employment, employees qualify for annual leave of varying lengths depending on length of service. Employees also earn termination benefits based upon the number of years of service. Annual leave is payable within one fiscal year. Payment of termination benefits is dependent upon the date of termination of employment.

These liabilities are to be funded as they become due through regular contributions from the GNWT.

The following amounts have been accrued by the Council:

	2012-2013	2011-2012
Employee leave	\$ 28,888	\$ 64,034
Employee termination	1,017,989	898,056
	\$ 1,046,877	\$ 962,090

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2013

Note 6. Accumulated Surplus - Council Management Purposes

Certain amounts shown in these financial statements are affected by the accounting policy for accrued liabilities (see Note 2) chosen by the Department of Education. The Department recognizes that, in particular, the accumulated surplus shown in these financial statements differs from the accumulated surplus to be used for Council management purposes.

The accumulated surplus for Council management purposes is calculated as follows:

	2012-2013	2011-2012
Accumulated surplus (deficit) as reported in these financial statements	\$ (253,327)	\$ 45,340
Add:		
Employee termination benefits	1,017,989	898,056
Accrual for summer salaries (classroom assistants)	113,475	131,127
Infrastructure deficit (surplus)	(32,032)	20,007
Accumulated surplus for Council management purposes	\$ 846,105	\$ 1,094,530

Note 7. Contributions from the Government of the Northwest Territories

Operations and maintenance contributions from the Government of the Northwest Territories (GNWT) are received under a Memorandum of Understanding between the Council and the Minister of Education, GNWT.

Under the Memorandum of Understanding, the Council shall retain all surpluses and be responsible for all deficits resulting from the management of funds for the administration and delivery of the education program.

In addition, the Council receives annually from the GNWT, contributions for personnel infrastructure costs. Under the terms of the agreements, the Council must refund to the GNWT, on an annual basis, any net surplus of contributions received over expenditures incurred for the period July 1 to June 30. Additional funding to cover net deficits for the same period may be applied for and is provided at the discretion of the GNWT. (See Schedule "A").

Capital and other contributions from the GNWT are received under separate contribution agreements.

Note 8. Commitments

At June 30, 2013, the Council had outstanding purchase order commitments for goods and services ordered, but not yet received, totaling \$66,216 (June 30, 2012 - \$35,264).

The Council has a contractual obligation for the lease of office equipment. This commitment requires payments totalling \$34,378 for the year ending June 30, 2014.

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2013

Note 9. Other Revenue

Other GNWT contribution revenue consists of:

	2012-2013	2011-2012
MACA		
Sports and youth Programs	\$ 36,000	\$ 155,034
Sport strategy	143,099	-
Student Success	-	87,824
ITI		
Drop the pop	12,489	8,006
Food First	-	1,344
Active after school	111,510	-
Take a kid trapping	7,000	-
Breakfast for learning	-	12,685
ECE		
Northern grad employment	20,833	-
Deferred revenue, added	80,359	-
Deferred revenue, closing	(89,797)	-
	\$ 321,493	\$ 264,893

Note 10. Other ECE Revenue

Other ECE contribution revenue consists of:

	2012-2013	2011-2012
Aboriginal languages Vote 4	\$ 73,000	\$ 73,000
French language	50,000	50,000
<u>Bompas playground equipment</u>	30,000	-
	\$ 153,000	\$ 123,000

Note 11. Deferred Revenue

	2012-2013	2011-2012
Fort Simpson Playground	\$ -	\$ 5,000
MACA - Wrigley	4,000	4,000
Ft Providence - Lunch program	2,000	-
CTS-SSI Contribution	-	51,375
Breakfast for learning	-	1,126
Active after school	64,146	2,223
Ft. Liard soccer - MACA	8,000	-
ITI - Bompas training	7,000	-
Ft Providence - MACA	72,869	-
Ft Liard - Computers	10,890	-
	\$ 168,905	\$ 63,724

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2013

Note 12. Financial Instruments

The Council is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Council's risk exposure and concentration as of March 31, 2013.

Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Council has little exposure to credit risk as the majority of its revenues originate from government sources with strong credit worthiness.

Liquidity

Liquidity risk is the risk the Council will not be able to meet its obligations as they come due. The Council meets its liquidity requirements by preparing detailed cash budgets and having cash available on hand to meet its obligations.

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk is composed of currency risk, interest rate risk and other price risk.

Currency risk

The Council deals exclusively in Canadian funds and therefore has no currency risk.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in interest rates. The Council minimizes risk through its normal operating and financing activities and maintains cash in a general bank account with interest fixed at 1.0%.

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2013

Note 13. Related Parties

The Council is related in terms of common ownership to all GNWT created departments, agencies and corporations. The Council enters into transactions with these entities in the normal course of operations. The Council is provided with various administrative services by the GNWT, the value of which is not reflected in these financial statements. The administrative costs include legal services by the Department of Justice, insurance coverage by the Department of Finance, payroll services by the Department of Human Resources, internal audit services by the Department of Finance, and utility and maintenance by Public Works and Services. Transactions with related parties and balances at year-end not disclosed elsewhere in the financial statements are disclosed in this note.

Accounts payable				
ECE - Contributions repayable - Infrastructure funding		\$ 32,032	\$	-
<hr/>				
Accounts receivable				
Aurora College		\$ 2,119	\$	-
ECE - Various contributions/reimbursements		40,519		32,450
		\$ 42,638	\$	32,450
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Note 14. Comparative Figures

Certain figures have been reclassified to conform with the presentation used in the current year.

Note 15. Budget

Budget figures are unaudited and are those approved by Council.

DEHCHO DIVISIONAL EDUCATION COUNCIL

Schedule A - Infrastructure Costs

For the year ended June 30, 2013

Personnel

Revenue

<u>Funding received, July 1, 2012 - June 30, 2013</u>	\$ 238,421
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Expenditure

Staffing:

Applicant Travel	24,597
Advertising	6,331
Employee Benefits:	
Removal in	55,009
Ultimate Removal	59,810
Workers' Compensation	63,650
	209,397

Surplus June 30, 2013	\$ 29,024
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Revenue

<u>Funding received, July 1, 2012 - June 30, 2013</u>	\$ 63,200
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Expenditure

Housing:

Utilities	46,992
<u>Leases</u>	13,200
	60,192

Surplus June 30, 2013	\$ 3,008
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Total Surplus(Deficit) June 30, 2013	\$ 32,032
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DEHCHO DIVISIONAL EDUCATION COUNCIL

Schedule B-1 - Specific Program Activities

For the year ended June 30, 2013

	July 1, 2012 to March 31, 2013	April 1, 2013 to June 30, 2013	Total Fiscal Year 2012/2013
Aboriginal Languages Vote 4			
Revenue			
Funding received	\$ 73,000	\$ -	\$ 73,000
Funding received			
	73,000	-	73,000
Expenditure			
Salaries	5,169	-	5,169
Resources	56,111	324	56,435
Workshops	22,536	5,057	27,593
Other O & M	12,945	-	12,945
Deficit Funding - June 30 Prev yr	42,171	-	-
	138,932	5,381	102,142
Deficit, March 31, 2013	\$ (65,932)		
Deficit, June 30, 2013		\$ (5,381)	
		\$ (29,142)	

DEHCHO DIVISIONAL EDUCATION COUNCIL

Schedule B-2 - Specific Program Activities

For the year ended June 30, 2013

NWT Student Success Initiative

	NWT SSI Funding	NWT TA SSI PD Funding	Total
Literacy Initiative -			
Experimental learning			
Revenue			
	\$ 55,000	\$ 61,656	\$ 116,656
Expenditure			
Salaries and wages			
Facilitator fees	45,000	12,050	57,050
Substitute fees	-	226	226
Student resources	11,151	31,947	43,098
Travel	-	5,995	5,995
	56,151	50,218	106,369
Surplus (Deficit)	\$ (1,151)	\$ 11,438	\$ 10,287

DEHCHO DIVISIONAL EDUCATION COUNCIL

Schedule B-3 - Details of Inclusive Schooling Expenditures

For the year ended June 30, 2013

Function	Staff Development	Intervention Strategies	Assistive Technology	Student Resources	Southern Placements	Magnet Facilities	General Inclusive Schooling	Total
Salaries								
Program support teachers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 971,064	\$ 971,064
Consultants	-	-	-	-	-	-	-	-
Instruction assistants	-	-	-	-	-	-	1,343,959	1,343,959
Non-instructional staff	-	-	-	-	-	-	163,848	163,848
Honoraria	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	2,478,871	2,478,871
Employee Benefits								
Employee benefits and allowances	-	-	-	-	-	-	99,665	99,665
Services Purchased/Contracted								
Professional and technical services	-	-	-	-	-	-	-	-
Travel	5,391	-	-	-	4,449	-	3,385	13,225
Student transportation	-	-	-	-	-	-	-	-
Advertising, printing and publishing	-	-	-	-	-	-	-	-
Maintenance and repairs	-	-	-	-	-	-	-	-
Rentals and leases	-	-	-	-	-	-	-	-
Other contracted services	-	41,168	-	-	76,422	-	-	117,590
	5,391	41,168	-	-	80,871	-	3,385	130,815
Materials, Supplies and Freight								
Materials	-	-	-	-	-	-	1,760	1,760
Freight	-	-	-	-	-	-	19	19
	-	-	-	-	-	-	1,779	1,779
Total	\$ 5,391	\$ 41,168	\$ -	\$ -	\$ 80,871	\$ -	\$ 2,583,700	\$ 2,711,130

DEHCHO DIVISIONAL EDUCATION COUNCIL

Schedule B-4 - Details of Aboriginal Language and Culture-Based Education Expenditures

For the year ended June 30, 2013

	Student Instruction	Teaching/ Learning Resources	Professional Development	School Activities and Integrated Community Programs	Total
Salaries					
ALCBE teachers	\$ -	\$ -	\$ -	\$ -	\$ -
Language consultants	-	-	-	-	-
Instruction assistants	767,187	-	-	-	767,187
Non-instructional staff	-	148,459	-	-	148,459
Honoraria	-	-	-	-	-
	767,187	148,459	-	-	915,646
Employee Benefits					
Employee benefits and allowances	26,456	-	-	-	26,456
Services Purchased/Contracted					
Professional services	-	-	-	-	-
Postage and communication	-	-	-	-	-
Travel	-	8,860	-	-	8,860
Student transportation	-	-	-	-	-
Advertising, printing and publishing	-	50,364	-	-	50,364
Maintenance and repairs	-	-	-	-	-
Rentals and leases	-	5,365	-	-	5,365
Other contracted services	-	2,200	-	-	2,200
	-	66,789	-	-	66,789
Materials, Supplies and Freight					
Materials	-	26,922	-	-	26,922
Freight	-	756	-	-	756
	-	27,678	-	-	27,678
Total	\$ 793,643	\$ 242,926	\$ -	\$ -	\$ 1,036,569

DEHCHO DIVISIONAL EDUCATION COUNCIL

Schedule B-5 - Specific Program Activities

For the year ended June 30, 2013

	Contributions from GNWT July 1 to June 30	Commitment from Dehcho July 1 to June 30	Expenses July 1 to June 30	Over/Under Funding
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French Second Language

Special projects:

Core French 1-12 (salary)	\$ 50,000	\$ 50,000	\$ 117,845	\$ (17,845)
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DEHCHO DIVISIONAL EDUCATION COUNCIL

Schedule C - Details of Council Expenditure (Consolidated)

For the year ended June 30, 2013

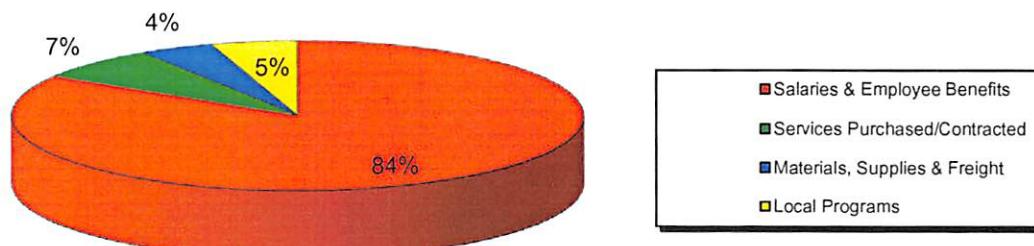
Function	School Programs	Inclusive Schooling	Student Accommodation	Operations and Maintenance	Council Administration	Aboriginal Languages	Fiscal & Transfers	Total
Salaries								
Teachers' salaries	\$ 6,557,449	\$ 971,064	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,528,513
Consultants	-	-	-	-	-	-	-	-
Instruction assistants	-	1,343,959	-	-	-	767,187	-	2,111,146
Non-instructional staff	978,571	163,848	-	680,894	695,157	148,459	-	2,666,929
Council/Trustee honorarium	-	-	-	-	19,325	-	-	19,325
	7,536,020	2,478,871	-	680,894	714,482	915,646	-	12,325,913
Employee Benefits								
Employee benefits and allowances	126,674	43,384	-	11,420	11,983	26,456	-	219,917
Leave and termination	-	56,281	-	-	-	-	-	56,281
	126,674	99,665	-	11,420	11,983	26,456	-	276,198
Services Purchased/Contracted								
Professional services	-	-	-	-	20,565	-	-	20,565
Postage and communication	48,927	-	1,163	-	26,717	-	-	76,807
Utilities	-	-	-	46,992	-	-	-	46,992
Travel	202,873	13,225	24,806	-	69,924	8,860	-	319,688
Student travel (busing)	-	-	-	-	-	-	-	-
Advertising, printing and publishing	18,200	-	-	-	2,604	50,364	-	71,168
Maintenance and repair	-	-	-	13,564	36,125	-	-	49,689
Rentals and leases	32,810	-	-	13,200	7,965	5,365	-	59,340
Contracted services	13,824	117,590	202,930	31,513	-	2,200	-	368,057
Other	-	-	-	-	14,003	-	-	14,003
Refundable infrastructure costs	-	-	-	32,032	-	-	-	32,032
	316,634	130,815	228,899	137,301	177,903	66,789	-	1,058,341
Materials, Supplies and Freight								
Materials	501,919	1,760	34,618	-	47,699	26,922	-	612,918
Freight	24,184	19	766	-	-	756	-	25,725
	526,103	1,779	35,384	-	47,699	27,678	-	638,643
Amortization								
Local programs, supplies and office	542,033	-	-	56,522	135,355	-	-	733,910
Total	\$ 9,047,464	\$ 2,711,130	\$ 264,283	\$ 886,137	\$ 1,087,422	\$ 1,036,569	\$ -	\$ 15,033,005

DEHCHO DIVISIONAL EDUCATION COUNCIL

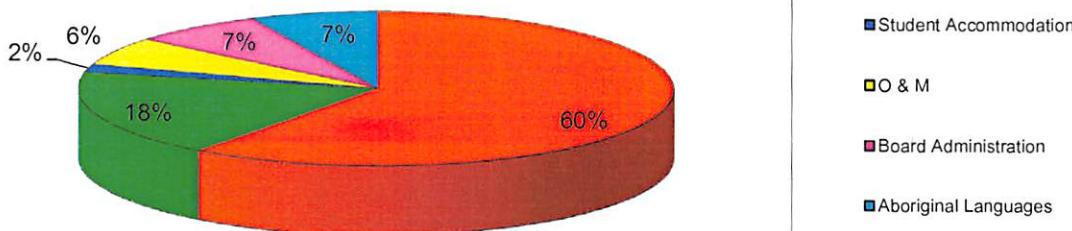
Graphical Representation of Expenditure

For the year ended June 30, 2013

Detail of Expenditure



Expenditure by Category



DEHCHO DIVISIONAL EDUCATION COUNCIL

Schedule D-1 - District Education Authority Operations (Summary)

For the year ended June 30, 2013

	Fort Simpson	Fort Providence	Fort Liard	Jean Marie River	Wrigley	Nahanni Butte	Trout Lake	Kakisa Lake	Total
Revenue									
Operating Contributions from Divisional Council	\$ 50,002	\$ 48,227	\$ 27,719	\$ 16,165	\$ 18,865	\$ 17,032	\$ 16,731	\$ 15,619	\$ 210,360
Other contributions from Divisional Council	47,248	76,087	27,668	6,169	-	2,800	24,149	4,667	188,788
Contributions from GNWT	36,480	88,074	-	-	-	-	-	-	124,554
Other	202,960	30,017	1,559	608	-	1,610	8,257	15,277	260,288
	336,690	242,405	56,946	22,942	18,865	21,442	49,137	35,563	783,990
Expenditure									
School programs	209,194	204,022	66,156	11,952	6,908	16,267	5,936	21,598	542,033
Operations & maintenance	42,846	-	-	-	-	-	7,997	5,679	56,522
Council administration	51,271	13,204	14,664	7,639	7,998	6,091	27,394	7,094	135,355
	303,311	217,226	80,820	19,591	14,906	22,358	41,327	34,371	733,910
Excess (Deficiency) of Revenue over Expenditure	33,379	25,179	(23,874)	3,351	3,959	(916)	7,810	1,192	50,080
Accumulated surplus, beginning of year	136,123	64,439	43,389	27,358	1,445	8,289	3,322	9,388	293,753
Accumulated surplus, end of year	\$ 169,502	\$ 89,618	\$ 19,515	\$ 30,709	\$ 5,404	\$ 7,373	\$ 11,132	\$ 10,580	\$ 343,833
Composition of Ending Accumulated Surplus									
Cash in bank	\$ 169,502	\$ 89,618	\$ 19,515	\$ 30,709	\$ 5,404	\$ 7,373	\$ (32)	\$ 10,580	\$ 332,669
Accounts Receivable	-	-	-	-	-	-	11,164	-	11,164
	\$ 169,502	\$ 89,618	\$ 19,515	\$ 30,709	\$ 5,404	\$ 7,373	\$ 11,132	\$ 10,580	\$ 343,833

DEHCHO DIVISIONAL EDUCATION COUNCIL

Schedule D-2 - Details of DEA Expenditures (Summary)

For the year ended June 30, 2013

Function	School Programs	Operations and Maintenance	Council Administration	Total
Salaries				
Teachers' salaries	\$ -	\$ -	\$ -	\$ -
Instruction assistant	-	-	-	-
Non-instructional staff	47,136	13,676	34,268	95,080
Council/Trustee honorarium	-	-	36,544	36,544
	47,136	13,676	70,812	131,624
Employee Benefits				
Employee benefits and allowances	-	-	7,559	7,559
Leave and termination	-	-	-	-
	-	-	7,559	7,559
Services Purchased/Contracted				
Professional services	-	-	769	769
Postage and communication	-	-	792	792
Utilities	-	7,165	-	7,165
Travel	333	-	-	333
Student travel	28,203	-	-	28,203
Advertising, printing and publishing	-	-	-	-
Maintenance and repair	150	-	-	150
Rentals and leases	-	-	-	-
Other	17,756	-	29,344	47,100
Contracted services	2,752	31,599	2,538	36,889
	49,194	38,764	33,443	121,401
Materials, Supplies and Freight				
Materials	21,539	4,082	15,833	41,454
Freight	-	-	-	-
	21,539	4,082	15,833	41,454
Local programs, supplies and office				
	424,164	-	7,708	431,872
Total	\$ 542,033	\$ 56,522	\$ 135,355	\$ 733,910

FORT SIMPSON

District Education Authority

Statement of Revenues and Expenses

For the year ended June 30, 2013

	Current Year Budget	Current Year Actual	Prior Year Actual
Revenue			
Operating Contributions from Divisional Council	\$ 50,002	\$ 50,002	\$ 50,882
Other contributions from Divisional Council	-	47,248	-
Contributions from GNWT	20,618	36,480	-
Other	114,623	202,960	210,003
	185,243	336,690	260,885
 Expenditure			
School programs	185,317	209,194	286,940
Operations and maintenance	-	42,846	3,312
Council administration	13,500	51,271	8,881
	198,817	303,311	299,133
Excess (Deficiency) of Revenue over Expenditure	(13,574)	33,379	(38,248)
Accumulated surplus, beginning of year	-	136,123	174,371
Accumulated surplus (Deficit), end of year	\$ (13,574)	\$ 169,502	\$ 136,123
 Composition of Ending Accumulated Surplus (Deficit)			
Cash in bank		\$ 169,502	\$ 136,123

FORT SIMPSON DISTRICT EDUCATION AUTHORITY

Details of DEA Expenditure

For the year ended June 30, 2013

Function	School Programs	Operations and Maintenance	Council Administration	Total
Salaries				
Teachers' salaries	\$ -	\$ -	\$ -	\$ -
Instruction assistant	-	-	-	-
Non-instructional staff	38,382	-	7,194	45,576
Council/Trustee honorarium	-	-	4,111	4,111
	38,382	-	11,305	49,687
Employee Benefits				
Employee benefits and allowances	-	-	3,786	3,786
Leave and termination	-	-	-	-
	-	-	3,786	3,786
Services Purchased/Contracted				
Professional services	-	-	-	-
Postage and communication	-	-	792	792
Utilities	-	7,165	-	7,165
Travel	333	-	-	333
Student travel	28,203	-	-	28,203
Advertising, printing and publishing	-	-	-	-
Maintenance and repair	-	-	-	-
Rentals and leases	-	-	-	-
Other	11,948	-	26,362	38,310
Contracted services	-	31,599	2,538	34,137
	40,484	38,764	29,692	108,940
Materials, Supplies and Freight				
Materials	19,101	4,082	1,574	24,757
Freight	-	-	-	-
	19,101	4,082	1,574	24,757
Local programs, supplies and office				
Total	\$ 209,194	\$ 42,846	\$ 51,271	\$ 303,311

FORT PROVIDENCE

District Education Authority Statement of Revenues and Expenses

For the year ended June 30, 2013

	Current Year Budget	Current Year Actual	Prior Year Actual
Revenue			
Operating contributions from Divisional Council	\$ 48,227	\$ 48,227	\$ 49,327
Other contributions from Divisional Council	-	76,087	-
Contributions from GNWT	-	88,074	-
Other	-	30,017	377,748
	48,227	242,405	427,075
 Expenditure			
School programs	24,952	204,022	285,719
Operations and maintenance	-	-	-
Council administration	23,275	13,204	88,964
	48,227	217,226	374,683
Excess of Revenue over Expenditure	-	25,179	52,392
Accumulated surplus, beginning of year	-	64,439	12,047
Accumulated surplus, end of year	\$ -	\$ 89,618	\$ 64,439
 Composition of Ending Accumulated Surplus			
Cash in bank	\$ 89,618	\$ 64,439	-
Accounts receivable	-	-	-
	\$ 89,618	\$ 64,439	

FORT PROVIDENCE DISTRICT EDUCATION AUTHORITY

Details of DEA Expenditure

For the year ended June 30, 2013

Function	School Programs	Operations and Maintenance	Council Administration	Total
Salaries				
Teachers' salaries	\$ -	\$ -	\$ -	\$ -
Instruction assistant	-	-	-	-
Non-instructional staff	-	-	-	-
Council/Trustee honorarium	-	-	13,204	13,204
	-	-	13,204	13,204
Employee Benefits				
Employee benefits and allowances	-	-	-	-
Leave and termination	-	-	-	-
	-	-	-	-
Services Purchased/Contracted				
Professional services	-	-	-	-
Postage and communication	-	-	-	-
Utilities	-	-	-	-
Travel	-	-	-	-
Student travel	-	-	-	-
Advertising, printing and publishing	-	-	-	-
Maintenance and repair	-	-	-	-
Rentals and leases	-	-	-	-
Other	-	-	-	-
Contracted services	-	-	-	-
	-	-	-	-
Materials, Supplies and Freight				
Materials	-	-	-	-
Freight	-	-	-	-
	-	-	-	-
Local programs, supplies and office	204,022	-	-	204,022
Total	\$ 204,022	\$ -	\$ 13,204	\$ 217,226

FORT LIARD

District Education Authority Statement of Revenues and Expenses

For the year ended June 30, 2013

	Current Year Budget	Current Year Actual	Prior Year Actual
Revenue			
Operating contributions from Divisional Council	\$ 27,719	\$ 27,719	\$ 28,148
Other contributions from Divisional Council	-	27,668	-
Contributions from GNWT	-	-	-
Other	-	1,559	36,425
	27,719	56,946	64,573
 Expenditure			
School programs	16,469	66,156	36,291
Operations and maintenance	-	-	7,986
Council administration	11,250	14,664	4,290
	27,719	80,820	48,567
Excess (Deficiency) of Revenue over Expenditure	-	(23,874)	16,006
<u>Accumulated surplus, beginning of year</u>	-	43,389	27,383
<u>Accumulated surplus, end of year</u>	\$ -	\$ 19,515	\$ 43,389
 Composition of Ending Accumulated Surplus (Deficit)			
Cash in bank	\$ 19,515	\$ 42,451	
Accounts receivable	-	1,138	
	\$ 19,515	\$ 43,589	

FORT LIARD DISTRICT EDUCATION AUTHORITY

Details of DEA Expenditure

For the year ended June 30, 2013

Function	School Programs	Operations and Maintenance	Council Administration	Total
Salaries				
Teachers' salaries	\$ -	\$ -	\$ -	\$ -
Instruction assistant	-	-	-	-
Non-instructional staff	-	-	-	-
<u>Council/Trustee honorarium</u>	<u>-</u>	<u>-</u>	<u>4,457</u>	<u>4,457</u>
			<u>4,457</u>	<u>4,457</u>
Employee Benefits				
Employee benefits and allowances	-	-	-	-
<u>Leave and termination</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
			<u>-</u>	<u>-</u>
Services Purchased/Contracted				
Professional services	-	-	-	-
Postage and communication	-	-	-	-
Utilities	-	-	-	-
Travel	-	-	-	-
Student travel	-	-	-	-
Advertising, printing and publishing	-	-	-	-
Maintenance and repair	-	-	-	-
Rentals and leases	-	-	-	-
Other	-	-	<u>101</u>	<u>101</u>
<u>Contracted services</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		<u>-</u>	<u>101</u>	<u>101</u>
Materials, Supplies and Freight				
Materials	-	-	<u>10,106</u>	<u>10,106</u>
<u>Freight</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		<u>-</u>	<u>10,106</u>	<u>10,106</u>
Local programs, supplies and office	66,156	-	-	66,156
Total	\$ 66,156	\$ -	\$ 14,664	\$ 80,820

JEAN MARIE RIVER

District Education Authority Statement of Revenues and Expenses

For the year ended June 30, 2013

	Current Year Budget	Current Year Actual	Prior Year Actual
Revenue			
Operating contributions from Divisional Council	\$ 16,165	\$ 16,165	\$ 16,055
Other contributions from Divisional Council	-	6,169	-
Contributions from GNWT	-	-	-
Other	-	608	7,638
	16,165	22,942	23,693
 Expenditure			
School programs	5,215	11,952	21,825
Operations and maintenance	-	-	-
Council administration	10,950	7,639	6,960
	16,165	19,591	28,785
Excess (Deficiency) of Revenue over Expenditure	-	3,351	(5,092)
Accumulated surplus, beginning of year	-	27,358	32,450
Accumulated surplus, end of year	\$ -	\$ 30,709	\$ 27,358
 Composition of Ending Accumulated Surplus			
Cash in bank		\$ 30,709	\$ 27,358

JEAN MARIE RIVER DISTRICT EDUCATION AUTHORITY

Details of DEA Expenditure

For the year ended June 30, 2013

Function	School Programs	Operations and Maintenance	Council Administration	Total
Salaries				
Teachers' salaries	\$ -	\$ -	\$ -	\$ -
Instruction assistant	-	-	-	-
Non-instructional staff	-	-	3,920	3,920
Council/Trustee honorarium	-	-	2,870	2,870
	-	-	6,790	6,790
Employee Benefits				
Employee benefits and allowances	-	-	-	-
Leave and termination	-	-	-	-
	-	-	-	-
Services Purchased/Contracted				
Professional services	-	-	769	769
Postage and communication	-	-	-	-
Utilities	-	-	-	-
Travel	-	-	-	-
Student travel	-	-	-	-
Advertising, printing and publishing	-	-	-	-
Maintenance and repair	-	-	-	-
Rentals and leases	-	-	-	-
Other	-	-	80	80
Contracted services	-	-	-	-
	-	-	849	849
Materials, Supplies and Freight				
Materials	-	-	-	-
Freight	-	-	-	-
	-	-	-	-
Local programs, supplies and office	11,952	-	-	11,952
Total	\$ 11,952	\$ -	\$ 7,639	\$ 19,591

WRIGLEY

District Education Authority Statement of Revenues and Expenses

For the year ended June 30, 2013

	Current Year Budget	Current Year Actual	Prior Year Actual
Revenue			
Operating contributions from Divisional Council	\$ 18,865	\$ 18,865	\$ 18,865
Other contributions from Divisional Council	-	-	-
Contributions from GNWT	-	-	-
Other	-	-	691
	18,865	18,865	19,556
 Expenditure			
School programs	9,715	6,908	18,331
Operations and maintenance	9,150	-	1,430
Council administration	-	7,998	6,579
	18,865	14,906	26,340
Excess (Deficiency) of Revenue over Expenditure	-	3,959	(6,784)
Accumulated surplus, beginning of year	-	1,445	8,229
Accumulated surplus, end of year	\$ -	\$ 5,404	\$ 1,445
 Composition of Ending Accumulated Surplus			
Cash in bank	\$	5,404	\$ 1,445

WRIGLEY DISTRICT EDUCATION AUTHORITY

Details of DEA Expenditure

For the year ended June 30, 2013

Function	School Programs	Operations and Maintenance	Council Administration	Total
Salaries				
Teachers' salaries	\$ -	\$ -	\$ -	\$ -
Instruction assistant	-	-	-	-
Non-instructional staff	-	-	-	-
Council/Trustee honorarium	-	-	3,725	3,725
	-	-	3,725	3,725
Employee Benefits				
Employee benefits and allowances	-	-	-	-
Leave and termination	-	-	-	-
	-	-	-	-
Services Purchased/Contracted				
Professional services	-	-	-	-
Postage and communication	-	-	-	-
Utilities	-	-	-	-
Travel	-	-	-	-
Student travel	-	-	-	-
Advertising, printing and publishing	-	-	-	-
Maintenance and repair	-	-	-	-
Rentals and leases	-	-	-	-
Other	-	-	120	120
Contracted services	2,752	-	-	2,752
	2,752	-	120	2,872
Materials, Supplies and Freight				
Materials	-	-	4,153	4,153
Freight	-	-	-	-
	-	-	4,153	4,153
Local programs, supplies and office	4,156	-	-	4,156
Total	\$ 6,908	\$ -	\$ 7,998	\$ 14,906

NAHANNI BUTTE

District Education Authority

Statement of Revenues and Expenses

For the year ended June 30, 2013

	Current Year Budget	Current Year Actual	Prior Year Actual
Revenue			
Operating contributions from Divisional Council	\$ 17,032	\$ 17,032	\$ 17,582
Other contributions from Divisional Council	-	2,800	-
Contributions from GNWT	-	-	-
Other	-	1,610	7,000
	17,032	21,442	24,582
 Expenditure			
School programs	6,082	16,267	21,340
Operations and maintenance	-	-	-
Council administration	10,950	6,091	3,485
	17,032	22,358	24,825
Excess (Deficiency) of Revenue over Expenditure	-	(916)	(243)
Accumulated surplus, beginning of year		8,289	8,532
Accumulated surplus, end of year	\$ -	\$ 7,373	\$ 8,289
 Composition of Ending Accumulated Surplus			
Cash in bank		\$ 7,373	\$ 8,289

NAHANNI BUTTE DISTRICT EDUCATION AUTHORITY

Details of DEA Expenditure

For the year ended June 30, 2013

Function	School Programs	Operations and Maintenance	Council Administration	Total
Salaries				
Teachers' salaries	\$ -	\$ -	\$ -	\$ -
Instruction assistant	-	-	-	-
Non-instructional staff	8,754	-	-	8,754
Council/Trustee honorarium	-	-	3,410	3,410
	8,754	-	3,410	12,164
Employee Benefits				
Employee benefits and allowances	-	-	-	-
Leave and termination	-	-	-	-
	-	-	-	-
Services Purchased/Contracted				
Professional services	-	-	-	-
Postage and communication	-	-	-	-
Utilities	-	-	-	-
Travel	-	-	-	-
Student travel	-	-	-	-
Advertising, printing and publishing	-	-	-	-
Maintenance and repair	150	-	-	150
Rentals and leases	-	-	-	-
Other	147	-	2,681	2,828
Contracted services	-	-	-	-
	297	-	2,681	2,978
Materials, Supplies and Freight				
Materials	2,438	-	-	2,438
Freight	-	-	-	-
	2,438	-	-	2,438
Local programs, supplies and office				
	4,778	-	-	4,778
Total	\$ 16,267	\$ -	\$ 6,091	\$ 22,358

TROUT LAKE

District Education Authority Statement of Revenues and Expenses

For the year ended June 30, 2013

	Current Year Budget	Current Year Actual	Prior Year Actual
Revenue			
Operating contributions from Divisional Council	\$ 16,731	\$ 16,731	\$ 16,731
Other contributions from Divisional Council	-	24,149	-
Contributions from GNWT	-	-	-
Other	-	8,257	6,742
	16,731	49,137	23,473
 Expenditure			
School programs	2,401	5,936	11,201
Operations and maintenance	-	7,997	-
Council administration	14,330	27,394	23,391
	16,731	41,327	34,592
Excess (Deficiency) of Revenue over Expenditure	-	7,810	(11,119)
<u>Accumulated surplus, beginning of year</u>	-	3,322	14,441
<u>Accumulated surplus, end of year</u>	\$ -	\$ 11,132	\$ 3,322
 Composition of Ending Accumulated Surplus			
Cash in bank (Bank overdraft)		(32)	3,322
Accounts receivable		11,164	-
	\$ -	\$ 11,132	\$ 3,322

TROUT LAKE DISTRICT EDUCATION AUTHORITY

Details of DEA Expenditure

For the year ended June 30, 2013

Function	School Programs	Operations and Maintenance	Council Administration	Total
Salaries				
Teachers' salaries	\$ -	\$ -	\$ -	\$ -
Instruction assistant	-	-	-	-
Non-instructional staff	-	7,997	19,954	27,951
Council/Trustee honorarium	-	-	3,667	3,667
	-	7,997	23,621	31,618
Employee Benefits				
Employee benefits and allowances	-	-	3,773	3,773
Leave and termination	-	-	-	-
	-	-	3,773	3,773
Services Purchased/Contracted				
Professional services	-	-	-	-
Postage and communication	-	-	-	-
Utilities	-	-	-	-
Travel	-	-	-	-
Student travel	-	-	-	-
Advertising, printing and publishing	-	-	-	-
Maintenance and repair	-	-	-	-
Rentals and leases	-	-	-	-
Other	5,661	-	-	5,661
Contracted services	-	-	-	-
	5,661	-	-	5,661
Materials, Supplies and Freight				
Materials	-	-	-	-
Freight	-	-	-	-
	-	-	-	-
Local programs, supplies and office	275	-	-	275
Total	\$ 5,936	\$ 7,997	\$ 27,394	\$ 41,327

KAKISA LAKE

District Education Authority Statement of Revenues and Expenses

For the year ended June 30, 2013

	Current Year Budget	Current Year Actual	Prior Year Actual
Revenue			
Operating contributions from Divisional Council	\$ 15,619	\$ 15,619	\$ 15,839
Other contributions from Divisional Council	-	4,667	-
Contributions from GNWT	-	-	-
Other	-	15,277	5,350
	15,619	35,563	21,189
 Expenditure			
School programs	4,669	21,598	6,834
Operations and maintenance	-	5,679	4,465
Council administration	10,950	7,094	7,381
	\$ 15,619	34,371	18,680
Excess of Revenue over Expenditure	-	1,192	2,509
Accumulated surplus, beginning of year		9,388	6,879
Accumulated surplus, end of year	\$ -	\$ 10,580	\$ 9,388
 Composition of Ending Accumulated Surplus			
Cash		\$ 10,580	\$ 9,388

KAKISA LAKE DISTRICT EDUCATION AUTHORITY

Details of DEA Expenditure

For the year ended June 30, 2013

Function	School Programs	Operations and Maintenance	Council Administration	Total
Salaries				
Teachers' salaries	\$ -	\$ -	\$ -	\$ -
Instruction assistant	-	-	-	-
Non-instructional staff	-	5,679	3,200	8,879
Council/Trustee honorarium	-	-	1,100	1,100
	-	5,679	4,300	9,979
Employee Benefits				
Employee benefits and allowances	-	-	-	-
Leave and termination	-	-	-	-
	-	-	-	-
Services Purchased/Contracted				
Professional services	-	-	-	-
Postage and communication	-	-	-	-
Utilities	-	-	-	-
Travel	-	-	-	-
Student travel	-	-	-	-
Advertising, printing and publishing	-	-	-	-
Maintenance and repair	-	-	-	-
Rentals and leases	-	-	-	-
Other	-	-	-	-
Contracted services	-	-	-	-
	-	-	-	-
Materials, Supplies and Freight				
Materials	-	-	-	-
Freight	-	-	-	-
	-	-	-	-
Local programs, supplies and office	21,598	-	2,794	24,392
Total	\$ 21,598	\$ 5,679	\$ 7,094	\$ 34,371