

Consolidated Financial Statements of

**DEHCHO DIVISIONAL
EDUCATION COUNCIL**

June 30, 2012

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Financial Statements

June 30, 2012

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AUDITORS' 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, 2012, 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 to 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, 2012 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 20, 2012

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Statement of Operations

For the year ended June 30, 2012

	Budget 2011-2012	Actual 2011-2012	Actual 2010-2011
Revenue			
Government of the NWT, Note 7			
Regular contribution	\$ 13,959,778	\$ 14,602,997	\$ 13,194,152
Other ECE contributions, Note 10	73,000	123,000	123,000
Other contributions, Note 9	-	337,933	452,957
	14,032,778	15,063,930	13,770,109
Self-Generated Funds			
Rentals	36,000	28,600	30,600
Investment income	15,000	17,979	21,897
Contract and other	115,000	151,482	79,171
	166,000	198,061	131,668
Education authority generated funds	-	441,835	227,506
	14,198,778	15,703,826	14,129,283
Expenditure (Schedule C)			
Council administration	994,663	1,146,201	1,083,265
School programs	8,642,184	9,530,804	8,857,644
Inclusive schooling	2,731,213	2,589,230	2,582,365
Student accommodation	-	299,350	227,211
Operations and maintenance	761,279	720,548	768,495
Amortization	-	19,380	6,840
Aboriginal languages	1,226,888	1,337,151	1,102,017
	14,356,227	15,642,664	14,627,837
Operating Surplus (Deficit)	\$ (157,449)	\$ 61,162	\$ (498,554)

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Statement of Financial Position

June 30, 2012

	2012	2011
FINANCIAL ASSETS		
Cash and short term investments	\$ 2,040,909	\$ 2,047,818
Due from Government of the Northwest Territories	32,450	20,540
Other accounts receivable	24,045	2,615
	<hr/> \$ 2,097,404	<hr/> \$ 2,070,973
LIABILITIES		
Accounts payable and accrued liabilities	\$ 79,856	\$ 147,268
Employee deductions payable	522	1,254
Deferred revenue, Note 11	63,724	92,525
Scholarship fund	11,317	11,195
Accrued Employee Leave and Termination Benefits	1,943,408	1,873,933
	<hr/> 2,098,827	<hr/> 2,126,175
Net Financial Assets (Deficit)	<hr/> \$ (1,423)	<hr/> \$ (55,202)
NON-FINANCIAL ASSETS		
Prepaid expenses	\$ 46,763	\$ 20,000
Tangible Capital Asset, Note 3	-	19,380
	<hr/> 46,763	<hr/> 39,380
ACCUMULATED SURPLUS (DEFICIT)	\$ 45,340	\$ (15,822)

Approved:

Mari-Ornagin Chair

Lisa Moses Vice-chair

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Statement of Accumulated Surplus

For the year ended June 30, 2012

	2011-2012	2010-2011
Accumulated surplus (Deficit), beginning of year		
Divisional Education Council	\$ (300,154)	\$ 304,269
District Education Authorities	284,332	178,463
	(15,822)	482,732
Excess (Deficiency) of revenue over expenditure	61,162	(498,554)
Accumulated surplus (deficit), end of year, Note 6	\$ 45,340	\$ (15,822)
Comprised of:		
Divisional Education Council	\$ (248,413)	\$ (300,154)
District Education Authorities	293,753	284,332
	\$ 45,340	\$ (15,822)

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Statement of Net Financial Resources

For the year ended June 30, 2012

	2011-2012	2010-2011
Net financial resources, beginning of the year		
Divisional Education Council	\$ (339,534)	\$ 257,735
District Education Authorities	284,332	178,463
	(55,202)	436,198
Amortization of tangible capital assets	19,380	6,840
Net change in prepaids	(26,771)	314
Annual surplus (deficit)	61,162	(498,554)
Net financial resources, end of year	\$ (1,431)	\$ (55,202)
Comprised of:		
Divisional Education Council	\$ (295,184)	\$ (339,534)
District Education Authorities	293,753	284,332
	\$ (1,431)	\$ (55,202)

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Statement of Cash Flow

For the year ended June 30, 2012

	2011-2012	2010-2011
Operating Transactions		
Cash received from:		
Government of the Northwest Territories	\$ 14,950,180	\$ 14,224,737
Government of Canada	73,040	-
Recoveries and general revenue	618,588	360,787
	<u>15,641,808</u>	<u>14,585,524</u>
Cash paid for:		
Compensation and benefits	12,671,363	12,311,609
Operations and maintenance	2,977,354	2,382,188
	<u>15,648,717</u>	<u>14,693,797</u>
Cash provided by (used for) operating transactions	(6,909)	(108,273)
Change in cash and cash equivalents during the year	(6,909)	(108,273)
Cash and cash equivalents, beginning of year	2,047,818	2,156,091
Cash and cash equivalents, end of year	\$ 2,040,909	\$ 2,047,818

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2012

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, but not yet expended, are recorded as deferred revenue.

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2012

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	
				2012	2011
Automotive equipment	s/l 8 years	\$ 57,000	\$ 57,000	\$ -	\$ 19,380

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:

	2011-2012	2010-2011
Non-teacher salaries and benefits	\$ 487,191	\$ 438,487
Teachers' salaries and benefits	494,127	472,798
	\$ 981,318	\$ 911,285

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:

	2011-2012	2010-2011
Employee leave	\$ 64,034	\$ 114,112
Employee termination	898,056	848,536
	\$ 962,090	\$ 962,648

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2012

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:

	2011-2012	2010-2011
Accumulated surplus (deficit) as reported in these financial statements	\$ 45,340	\$ (15,822)
Add:		
Employee termination benefits	898,056	848,536
Accrual for summer salaries (classroom assistants)	131,127	106,097
Infrastructure deficit (surplus)	20,007	109,388
Accumulated surplus for Council management purposes	\$ 1,094,530	\$ 1,048,199

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. Purchase Order Commitments

At June 30, 2012, the Council had outstanding purchase order commitments for goods and services ordered, but not yet received, totaling \$35,264 (June 30, 2011 - \$11,382).

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2012

Note 9. Other Revenue

Other GNWT contribution revenue consists of:

	2011-2012	2010-2011
Canadian interactive fund	\$ 73,040	\$ -
MACA Youth Programs	149,834	217,035
Health & Social Services	-	22,500
Student Success	87,824	-
ECE Programs	5,200	137,219
Drop the pop	8,006	6,750
Food First	1,344	50,618
Breakfast for learning	12,685	18,835
	\$ 337,933	\$ 452,957

Note 10. Other ECE Revenue

Other ECE contribution revenue consists of:

	2011-2012	2010-2011
Aboriginal languages Vote 4	\$ 73,000	\$ 73,000
French language	50,000	50,000
	\$ 123,000	\$ 123,000

Note 11. Deferred Revenue

	2011-2012	2010-2011
Fort Simpson Playground	\$ 5,000	\$ -
MACA - Wrigley	4,000	-
CTS-SSI Contribution	51,375	71,375
Food First	-	8,446
Breakfast for learning	1,126	8,292
Active after school	2,223	4,412
	\$ 63,724	\$ 92,525

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2012

Note 12. Financial Instruments

The Council's financial instruments consist of cash, accounts receivable, accounts payable and accrued liabilities, amounts due to and from the Government of the Northwest Territories and accrued employee leave and termination benefits.

It is the opinion of the Council that it is not exposed to significant credit or other risk with respect to its financial instruments. The fair value of these financial instruments approximate their carrying values, except for the long-term portion of accrued employee leave and termination benefits, for which fair value is not readily determinable.

Note 13. Comparative Figures

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

Note 14. 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, 2012

Personnel

Revenue

<u>Funding received, July 1, 2011 - June 30, 2012</u>	\$ 238,835
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Expenditure

Staffing:

Applicant Travel	37,656
Advertising	565
Employee Benefits:	
Removal in	131,101
Ultimate Removal	34,679
Medical Travel Assistance	-
Workers' Compensation	56,444
	260,445

<u>Surplus June 30, 2012</u>	\$ (21,610)
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Revenue

<u>Funding received, July 1, 2011 - June 30, 2012</u>	\$ 50,000
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Expenditure

Housing:

Utilities	35,197
Leases	13,200
	48,397

<u>Surplus June 30, 2012</u>	\$ 1,603
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<u>Total Surplus(Deficit) June 30, 2012</u>	\$ (20,007)
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DEHCHO DIVISIONAL EDUCATION COUNCIL

Schedule B-1 - Specific Program Activities

For the year ended June 30, 2012

	July 1, 2011 to March 31, 2012	April 1, 2012 to June 30, 2012	Total Fiscal Year 2011/2012
Aboriginal Languages Vote 4			
Revenue			
Funding received	\$ 73,000	\$ [REDACTED]	\$ 73,000
Funding received			-
	73,000	-	73,000
Expenditure			
Salaries	-	4,200	4,200
Other O & M	49,034	37,971	87,005
Deficit of Funding - June 30 Prev yr	53,583	-	-
	102,617	42,171	91,205
Deficit, March 31, 2012	\$ (29,617)		
Deficit, June 30, 2012		\$ (42,171)	
			\$ (18,205)

DEHCHO DIVISIONAL EDUCATION COUNCIL

Schedule B-2 - Specific Program Activities

For the year ended June 30, 2012

NWT Student Success Initiative

	NWT SSI Funding	NWTAA SSI PD Funding	Total
<i>Education Through Commitment - Bompas & Deh Gah Schools</i>			
Revenue	\$ 55,000	\$ 42,275	\$ 97,275
Expenditure			
Salaries and wages			
Facilitator fees	28,532	16,322	44,854
Student resources	666	29,465	30,131
Camp supplies	-	-	-
Travel	27,516	14,155	41,671
	56,714	59,942	116,656
Surplus (Deficit)	\$ (1,714)	\$ (17,667)	\$ (19,381)

DEHCHO DIVISIONAL EDUCATION COUNCIL

Schedule B-3 - Details of Inclusive Schooling Expenditures

For the year ended June 30, 2012

Function	Staff Development	Intervention Strategies	Assistive Technology	Student Resources	Southern Placements	Magnet Facilities	General Inclusive Schooling	Total
Salaries								
Program support teachers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 891,971	\$ 891,971
Consultants	-	-	-	-	-	-	-	-
Instruction assistants	-	-	-	-	-	-	1,206,373	1,206,373
Non-instructional staff	-	-	-	-	-	-	220,852	220,852
Honoraria	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	2,319,196	2,319,196
Employee Benefits								
Employee benefits and allowances	-	-	-	-	-	-	104,905	104,905
Services Purchased/Contracted								
Professional and technical services	-	-	-	-	-	-	-	-
Travel	12,397	-	-	-	-	-	9,078	21,475
Student transportation	-	-	-	-	-	-	-	-
Advertising, printing and publishing	-	-	-	-	-	-	-	-
Maintenance and repairs	-	-	-	-	-	-	-	-
Rentals and leases	-	-	-	-	-	-	-	-
Other contracted services	-	103,744	-	-	29,293	-	-	133,037
	12,397	103,744	-	-	29,293	-	9,078	154,512
Materials, Supplies and Freight								
Materials	-	-	-	-	-	-	10,491	10,491
Freight	-	-	-	-	-	-	126	126
	-	-	-	-	-	-	10,617	10,617
Total	\$ 12,397	\$ 103,744	\$ -	\$ -	\$ 29,293	\$ -	\$ 2,443,796	\$ 2,589,230

DEHCHO DIVISIONAL EDUCATION COUNCIL

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

For the year ended June 30, 2012

	Student Instruction	Teaching/ Learning Resources	Professional Development	School Activities and Integrated Community Programs	Total
Salaries					
ALCBE teachers	\$ -	\$ -	\$ -	\$ -	\$ -
Language consultants	-	-	-	-	-
Instruction assistants	831,868	-	-	-	831,868
Non-instructional staff	-	300,575	-	-	300,575
<u>Honoraria</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	831,868	300,575	-	-	1,132,443
Employee Benefits					
Employee benefits and allowances	23,493	-	-	-	23,493
Services Purchased/Contracted					
Professional services	-	-	-	-	-
Postage and communication	-	144	-	-	144
Travel	-	11,023	-	-	11,023
Student transportation	-	-	-	-	-
Advertising, printing and publishing	-	20,012	-	-	20,012
Maintenance and repairs	-	-	-	-	-
Rentals and leases	-	2,804	-	-	2,804
<u>Other contracted services</u>	<u>-</u>	<u>10,576</u>	<u>-</u>	<u>-</u>	<u>10,576</u>
	-	44,559	-	-	44,559
Materials, Supplies and Freight					
Materials	-	-	-	94,720	94,720
<u>Freight</u>	<u>-</u>	<u>1,863</u>	<u>-</u>	<u>-</u>	<u>1,863</u>
	-	1,863	-	94,720	96,583
Total	\$ 855,361	\$ 346,997	\$ -	\$ 94,720	\$ 1,297,078

DEHCHO DIVISIONAL EDUCATION COUNCIL

Schedule B-5 - Specific Program Activities

For the year ended June 30, 2012

	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
French Second Language				
Special projects:				
Core French 1-12 (salary)	\$ 50,000	\$ 50,000	\$ 100,567	\$ (567)

DEHCHO DIVISIONAL EDUCATION COUNCIL

Schedule C - Details of Council Expenditure (Consolidated)

For the year ended June 30, 2012

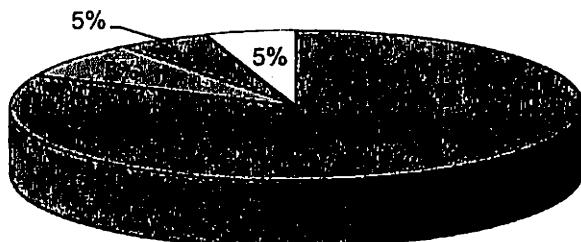
Function	School Programs	Inclusive Schooling	Student Accommodation	Operations and Maintenance	Council Administration	Aboriginal Languages	Fiscal & Transfers	Total
Salaries								
Teachers' salaries	\$ 6,513,872	\$ 891,971	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,405,843
Consultants	-	-	-	-	-	-	-	-
Instruction assistants	-	1,206,373	-	-	-	831,868	-	2,038,241
Non-instructional staff	1,104,979	220,852	-	632,663	716,846	300,575	-	2,975,915
Council/Trustee honorarium	-	-	-	-	20,580	-	-	20,580
	7,618,851	2,319,196	-	632,663	737,426	1,132,443	-	12,440,579
Employee Benefits								
Employee benefits and allowances	162,947	48,779	-	13,090	15,818	23,493	-	264,127
Leave and termination	49,306	56,126	-	-	-	-	-	105,432
	212,253	104,905	-	13,090	15,818	23,493	-	369,559
Services Purchased/Contracted								
Professional services	-	-	-	-	19,496	-	-	19,496
Postage and communication	39,521	-	1,129	-	22,521	144	-	63,315
Utilities	-	-	-	33,931	-	-	-	33,931
Travel	222,151	21,475	26,890	-	93,781	11,023	-	375,320
Student travel (bussing)	165,576	-	-	-	-	-	-	165,576
Advertising, printing and publishing	21,280	-	-	-	2,180	20,012	-	43,472
Maintenance and repair	-	-	-	6,531	21,424	-	-	27,955
Rentals and leases	35,806	-	-	13,200	8,649	2,804	-	60,459
Contracted services	4,534	133,037	233,980	11,926	-	10,576	-	394,053
Other	-	-	-	-	14,485	-	-	14,485
	488,868	154,512	261,999	65,588	182,536	44,559	-	1,198,062
Materials, Supplies and Freight								
Materials	601,755	10,491	36,788	-	53,597	94,720	-	797,351
Freight	28,582	126	563	-	10,088	1,863	-	41,222
	630,337	10,617	37,351	-	63,685	96,583	-	838,573
Amortization								
Local programs, supplies and office	580,495	-	-	9,207	146,736	40,073	-	776,511
Total	\$ 9,530,804	\$ 2,589,230	\$ 299,350	\$ 720,548	\$ 1,146,201	\$ 1,337,151	\$ 19,380	\$ 15,642,664

DEHCHO DIVISIONAL EDUCATION COUNCIL

Graphical Representation of Expenditure

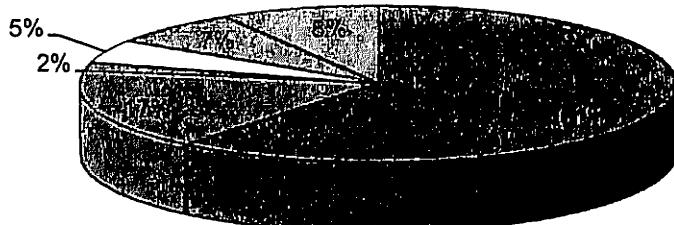
For the year ended June 30, 2012

Detail of Expenditure



- Salaries & Employee Benefits
- Services Purchased/Contracted
- Materials, Supplies & Freight
- Local Programs

Expenditure by Category



- School Programs
- Inclusive Schooling
- Student Accommodation
- O & M
- Board Administration
- Aboriginal Languages

DEHCHO DIVISIONAL EDUCATION COUNCIL

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

For the year ended June 30, 2012

	Fort Simpson	Fort Providence	Fort Liard	Jean Marie River	Wrigley	Nahanni Butte	Trout Lake	Kakisa Lake	Total
Revenue									
Contributions from Divisional Council	\$ 50,882	\$ 49,327	\$ 28,148	\$ 16,055	\$ 18,865	\$ 17,582	\$ 16,731	\$ 15,839	\$ 213,429
Other	210,003	377,748	36,425	7,638	691	7,000	6,742	5,350	651,597
	260,885	427,075	64,573	23,693	19,556	24,582	23,473	21,189	865,026
Expenditure									
School programs	286,940	259,622	36,291	21,825	15,536	21,340	11,201	6,834	659,589
Aboriginal languages	-	26,097	7,986	-	2,795	-	3,195	-	40,073
Operations & maintenance	3,312	-	-	-	1,430	-	-	4,465	9,207
Council administration	8,881	88,964	4,290	6,960	6,579	3,485	20,196	7,381	146,736
	299,133	374,683	48,567	28,785	26,340	24,825	34,592	18,680	855,605
Excess (Deficiency) of Revenue over Expenditure	(38,248)	52,392	16,006	(5,092)	(6,784)	(243)	(11,119)	2,509	9,421
Accumulated surplus, beginning of year	174,371	12,047	27,383	32,450	8,229	8,532	14,441	6,879	284,332
Accumulated surplus, end of year	\$ 136,123	\$ 64,439	\$ 43,389	\$ 27,358	\$ 1,445	\$ 8,289	\$ 3,322	\$ 9,388	\$ 293,753
Composition of Ending Accumulated Surplus									
Cash in bank	\$ 136,123	\$ 64,439	\$ 42,251	\$ 27,358	\$ 1,445	\$ 8,289	\$ 3,322	\$ 9,388	\$ 292,615
Accounts Receivable	-	-	1,138	-	-	-	-	-	1,138
	\$ 136,123	\$ 64,439	\$ 43,389	\$ 27,358	\$ 1,445	\$ 8,289	\$ 3,322	\$ 9,388	\$ 293,753

DEHCHO DIVISIONAL EDUCATION COUNCIL

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

For the year ended June 30, 2012

Function	School Programs	Operations and Maintenance	Council Administration	Aboriginal Languages	Total
Salaries					
Teachers' salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction assistant	12,006	-	-	-	12,006
Non-instructional staff	-	9,127	21,725	-	30,852
Council/Trustee honorarium	-	-	102,193	-	102,193
	12,006	9,127	123,918	-	145,051
Employee Benefits					
Employee benefits and allowances	2,761	-	2,235	-	4,996
Leave and termination	-	-	-	-	-
	2,761	-	2,235	-	4,996
Services Purchased/Contracted					
Professional services	-	-	1,280	-	1,280
Postage and communication	-	-	-	-	-
Utilities	-	-	-	-	-
Travel	-	-	-	-	-
Student travel	50,471	-	-	-	50,471
Advertising, printing and publishing	-	-	-	-	-
Maintenance and repair	-	-	-	-	-
Rentals and leases	13,400	-	-	-	13,400
Other	13,262	80	9,070	3,195	25,607
Contracted services	6,213	-	-	-	6,213
	83,346	80	10,350	3,195	96,971
Materials, Supplies and Freight					
Materials	95,561	-	7,252	-	102,813
Freight	-	-	-	-	-
	95,561	-	7,252	-	102,813
Local programs, supplies and office					
	465,915	-	2,981	36,878	505,774
Total	\$ 659,589	\$ 9,207	\$ 146,736	\$ 40,073	\$ 855,605

FORT SIMPSON

District Education Authority

Statement of Revenues and Expenses

For the year ended June 30, 2012

	Current Year Budget	Current Year Actual	Prior Year Actual
Revenue			
Contributions from Divisional Council	\$ 50,882	\$ 50,882	\$ 50,607
Other	124,369	210,003	224,141
	175,251	260,885	274,748
Expenditure			
School programs	159,200	286,940	149,814
Operations and maintenance	-	3,312	2,970
Council administration	16,000	8,881	12,280
	175,200	299,133	165,064
Excess (Deficiency) of Revenue over Expenditure	51	(38,248)	109,683
Accumulated surplus, beginning of year	-	174,371	64,688
Accumulated surplus (Deficit), end of year	\$ 51	\$ 136,123	\$ 174,371
Composition of Ending Accumulated Surplus (Deficit)			
Cash in bank		\$ 136,123	\$ 174,371

FORT SIMPSON DISTRICT EDUCATION AUTHORITY

Details of DEA Expenditure

For the year ended June 30, 2012

Function	School Programs	Operations and Maintenance	Council Administration	Aboriginal Languages	Total
Salaries					
Teachers' salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction assistant	-	-	-	-	-
Non-instructional staff	-	3,312	-	-	3,312
Council/Trustee honorarium	-	-	2,403	-	2,403
	-	3,312	2,403	-	5,715
Employee Benefits					
Employee benefits and allowances	-	-	-	-	-
Leave and termination	-	-	-	-	-
	-	-	-	-	-
Services Purchased/Contracted					
Professional services	-	-	-	-	-
Postage and communication	-	-	-	-	-
Utilities	-	-	-	-	-
Travel	-	-	-	-	-
Student travel	48,551	-	-	-	48,551
Advertising, printing and publishing	-	-	-	-	-
Maintenance and repair	-	-	-	-	-
Rentals and leases	-	-	-	-	-
Other	-	-	-	-	-
Contracted services	-	-	-	-	-
	48,551	-	-	-	48,551
Materials, Supplies and Freight					
Materials	83,448	-	6,478	-	89,926
Freight	-	-	-	-	-
	83,448	-	6,478	-	89,926
Local programs, supplies and office					
Total	\$ 286,940	\$ 3,312	\$ 8,881	\$ -	\$ 299,133

FORT PROVIDENCE

District Education Authority Statement of Revenues and Expenses

For the year ended June 30, 2012

	Current Year Budget	Current Year Actual	Prior Year Actual
Revenue			
Contributions from Divisional Council	\$ 49,327	\$ 49,327	\$ 45,037
Other	175,320	377,748	260,411
	224,647	427,075	305,448
Expenditure			
School programs	182,460	259,622	300,515
Council administration	36,600	88,964	48,945
Aboriginal languages	-	26,097	-
	219,060	374,683	349,460
Excess of Revenue over Expenditure	5,587	52,392	(44,012)
Accumulated surplus, beginning of year	-	12,047	56,059
Accumulated surplus, end of year	\$ 5,587	\$ 64,439	\$ 12,047
Composition of Ending Accumulated Surplus			
Cash in bank	\$ 64,439	\$ (5,587)	
Accounts receivable	-	17,634	
	\$ 64,439	\$ 12,047	

FORT PROVIDENCE DISTRICT EDUCATION AUTHORITY

Details of DEA Expenditure

For the year ended June 30, 2012

Function	School Programs	Operations and Maintenance	Council Administration	Aboriginal Languages	Total
Salaries					
Teachers' salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction assistant	-	-	-	-	-
Non-instructional staff	-	-	-	-	-
Council/Trustee honorarium	-	-	88,964	-	88,964
	-	-	88,964	-	88,964
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	259,622	-	-	26,097	285,719
Total	\$ 259,622	\$ -	\$ 88,964	\$ 26,097	\$ 374,683

FORT LIARD

District Education Authority

Statement of Revenues and Expenses

For the year ended June 30, 2012

	Current Year Budget	Current Year Actual	Prior Year Actual
Revenue			
Contributions from Divisional Council	\$ 28,148	\$ 28,148	\$ 27,708
Other	8,400	36,425	25,304
	36,548	64,573	53,012
Expenditure			
School programs	55,927	36,291	33,648
Aboriginal languages	-	7,986	-
Council administration	7,000	4,290	5,259
	62,927	48,567	38,907
Excess (Deficiency) of Revenue over Expenditure	(26,379)	16,006	14,105
Accumulated surplus (deficit), beginning of year	-	27,383	13,278
Accumulated surplus (deficit), end of year	\$ (26,379)	\$ 43,389	\$ 27,383
Composition of Ending Accumulated Surplus (Deficit)			
Cash in bank	\$ 42,251	\$ 25,126	
Accounts receivable	1,138	2,257	
	\$ 43,389	\$ 27,383	

FORT LIARD DISTRICT EDUCATION AUTHORITY

Details of DEA Expenditure

For the year ended June 30, 2012

Function	School Programs	Operations and Maintenance	Council Administration	Aboriginal Languages	Total
Salaries					
Teachers' salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction assistant	-	-	-	-	-
Non-instructional staff	-	-	-	-	-
<u>Council/Trustee honorarium</u>	<u>-</u>	<u>-</u>	<u>3,990</u>	<u>-</u>	<u>3,990</u>
			3,990	-	3,990
Employee Benefits					
Employee benefits and allowances	2,761	-	-	-	2,761
Leave and termination	-	-	-	-	-
	2,761	-	-	-	2,761
Services Purchased/Contracted					
Professional services	-	-	-	-	-
Postage and communication	-	-	-	-	-
Utilities	-	-	-	-	-
Travel	-	-	-	-	-
Student travel	1,920	-	-	-	1,920
Advertising, printing and publishing	-	-	-	-	-
Maintenance and repair	-	-	-	-	-
Rentals and leases	13,000	-	-	-	13,000
Other	5,326	-	300	-	5,626
<u>Contracted services</u>	<u>6,213</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,213</u>
	26,459	-	300	-	26,759
Materials, Supplies and Freight					
Materials	2,830	-	-	-	2,830
Freight	-	-	-	-	-
	2,830	-	-	-	2,830
Local programs, supplies and office	4,241	-	-	7,986	12,227
Total	\$ 36,291	\$ -	\$ 4,290	\$ 7,986	\$ 48,567

JEAN MARIE RIVER

District Education Authority Statement of Revenues and Expenses

For the year ended June 30, 2012

	Current Year Budget	Current Year Actual	Prior Year Actual
Revenue			
Contributions from Divisional Council	\$ 16,055	\$ 16,055	\$ 16,165
Other	-	7,638	9,475
	16,055	23,693	25,640
Expenditure			
School programs	5,105	21,825	14,279
Council administration	10,950	6,960	2,248
	16,055	28,785	16,527
Excess (Deficiency) of Revenue over Expenditure	-	(5,092)	9,113
Accumulated surplus, beginning of year	-	32,450	23,337
Accumulated surplus, end of year	\$ -	\$ 27,358	\$ 32,450
Composition of Ending Accumulated Surplus			
Cash in bank		\$ 27,358	\$ 32,450

JEAN MARIE RIVER DISTRICT EDUCATION AUTHORITY

Details of DEA Expenditure

For the year ended June 30, 2012

Function	School Programs	Operations and Maintenance	Council Administration	Aboriginal Languages	Total
Salaries					
Teachers' salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction assistant	-	-	-	-	-
Non-instructional staff	-	-	2,890	-	2,890
<u>Council/Trustee honorarium</u>	<u>-</u>	<u>-</u>	<u>2,740</u>	<u>-</u>	<u>2,740</u>
			5,630	-	5,630
Employee Benefits					
Employee benefits and allowances	-	-	-	-	-
Leave and termination	-	-	-	-	-
			-	-	-
Services Purchased/Contracted					
Professional services	-	-	1,280	-	1,280
Postage and communication	-	-	-	-	-
Utilities	-	-	-	-	-
Travel	-	-	-	-	-
Student travel	-	-	-	-	-
Advertising, printing and publishing	-	-	-	-	-
Maintenance and repair	-	-	-	-	-
Rentals and leases	-	-	-	-	-
Other	-	-	50	-	50
<u>Contracted services</u>	<u>-</u>	<u>-</u>	<u>1,330</u>	<u>-</u>	<u>1,330</u>
			-	-	-
Materials, Supplies and Freight					
Materials	-	-	-	-	-
Freight	-	-	-	-	-
			-	-	-
<u>Local programs, supplies and office</u>	<u>21,825</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,825</u>
Total	\$ 21,825	\$ -	\$ 6,960	\$ -	\$ 28,785

WRIGLEY

District Education Authority Statement of Revenues and Expenses

For the year ended June 30, 2012

	Current Year Budget	Current Year Actual	Prior Year Actual
Revenue			
Contributions from Divisional Council	\$ 18,865	\$ 18,865	\$ 19,635
Other	-	691	14,642
	18,865	19,556	34,277
Expenditure			
School programs	9,715	15,536	18,331
Council administration	9,150	6,579	5,749
Operations & maintenance	-	1,430	1,425
Aboriginal languages	-	2,795	-
	18,865	26,340	25,505
Excess (Deficiency) of Revenue over Expenditure	-	(6,784)	8,772
<u>Accumulated surplus (deficit), beginning of year</u>	-	8,229	(543)
<u>Accumulated surplus, end of year</u>	\$ -	\$ 1,445	\$ 8,229
Composition of Ending Accumulated Surplus			
Cash in bank		\$ 1,445	\$ 8,229

WRIGLEY DISTRICT EDUCATION AUTHORITY

Details of DEA Expenditure

For the year ended June 30, 2012

Function	School Programs	Operations and Maintenance	Council Administration	Aboriginal Languages	Total
Salaries					
Teachers' salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction assistant	12,006	-	-	-	12,006
Non-instructional staff	-	1,350	-	-	1,350
Council/Trustee honorarium	-	-	515	-	515
	12,006	1,350	515	-	13,871
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	2,440	80	5,290	-	7,810
Contracted services	-	-	-	-	-
	2,440	80	5,290	-	7,810
Materials, Supplies and Freight					
Materials	-	-	774	-	774
Freight	-	-	-	-	-
	-	-	774	-	774
Local programs, supplies and office	1,090	-	-	2,795	1,090
Total	\$ 15,536	\$ 1,430	\$ 6,579	\$ 2,795	\$ 26,340

NAHANNI BUTTE

District Education Authority

Statement of Revenues and Expenses

For the year ended June 30, 2012

	Current Year Budget	Current Year Actual	Prior Year Actual
Revenue			
Contributions from Divisional Council	\$ 17,582	\$ 17,582	\$ 17,747
Other	-	7,000	-
	17,582	24,582	17,747
Expenditure			
School programs	15,082	21,340	7,775
Council administration	2,500	3,485	4,136
Operations and maintenance	-	-	996
	17,582	24,825	12,907
Excess (Deficiency) of Revenue over Expenditure	-	(243)	4,840
Accumulated surplus, beginning of year		8,532	3,692
Accumulated surplus, end of year	\$ -	\$ 8,289	\$ 8,532
Composition of Ending Accumulated Surplus			
Cash in bank	\$	8,289	\$ 8,532

NAHANNI BUTTE DISTRICT EDUCATION AUTHORITY

Details of DEA Expenditure

For the year ended June 30, 2012

Function	School Programs	Operations and Maintenance	Council Administration	Aboriginal Languages	Total
Salaries					
Teachers' salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction assistant	-	-	-	-	-
Non-instructional staff	-	-	-	-	-
Council/Trustee honorarium	-	-	1,632	-	1,632
	-	-	1,632	-	1,632
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	400	-	-	-	400
Other	-	-	1,853	-	1,853
Contracted services	-	-	-	-	-
	400	-	1,853	-	2,253
Materials, Supplies and Freight					
Materials	9,283	-	-	-	9,283
Freight	-	-	-	-	-
	9,283	-	-	-	9,283
Local programs, supplies and office					
	11,657	-	-	-	11,657
Total	\$ 21,340	\$ -	\$ 3,485	\$ -	\$ 24,825

TROUT LAKE

District Education Authority

Statement of Revenues and Expenses

For the year ended June 30, 2012

	Current Year Budget	Current Year Actual	Prior Year Actual
Revenue			
Contributions from Divisional Council	\$ 16,731	\$ 16,731	\$ 16,621
Other	-	6,742	12,073
	16,731	23,473	28,694
Expenditure			
School programs	5,781	11,201	2,139
Council administration	10,950	20,196	25,744
Aboriginal languages	-	3,195	-
	16,731	34,592	27,883
Excess (Deficiency) of Revenue over Expenditure	-	(11,119)	811
Accumulated surplus, beginning of year	-	14,441	13,630
Accumulated surplus, end of year	\$ -	\$ 3,322	\$ 14,441
Composition of Ending Accumulated Surplus			
Cash in bank		\$ 3,322	\$ 14,441

TROUT LAKE DISTRICT EDUCATION AUTHORITY

Details of DEA Expenditure

For the year ended June 30, 2012

Function	School Programs	Operations and Maintenance	Council Administration	Aboriginal Languages	Total
Salaries					
Teachers' salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction assistant	-	-	-	-	-
Non-instructional staff	-	-	14,435	-	14,435
Council/Trustee honorarium	-	-	1,949	-	1,949
	-	-	16,384	-	16,384
Employee Benefits					
Employee benefits and allowances	-	-	2,235	-	2,235
Leave and termination	-	-	-	-	-
	-	-	2,235	-	2,235
Services Purchased/Contracted					
Professional services	-	-	-	-	-
Postage and communication	-	-	-	-	-
Utilities	-	-	-	-	-
Travel	-	-	-	-	-
Student travel	-	-	-	-	-
Advertising, printing and publishing	-	-	-	-	-
Maintenance and repair	-	-	-	-	-
Rentals and leases	-	-	-	-	-
Other	5,496	-	1,577	3,195	10,268
Contracted services	-	-	-	-	-
	5,496	-	1,577	3,195	10,268
Materials, Supplies and Freight					
Materials	-	-	-	-	-
Freight	-	-	-	-	-
	-	-	-	-	-
Local programs, supplies and office	5,705	-	-	-	5,705
Total	\$ 11,201	\$ -	\$ 20,196	\$ 3,195	\$ 34,592

KAKISA LAKE

District Education Authority

Statement of Revenues and Expenses

For the year ended June 30, 2012

	Current Year Budget	Current Year Actual	Prior Year Actual
Revenue			
Contributions from Divisional Council	\$ 15,839	\$ 15,839	\$ 15,949
Other	-	5,350	10,617
	15,839	21,189	26,566
 Expenditure			
School programs	4,889	6,834	14,207
Operations and maintenance	-	4,465	9,632
Council administration	10,950	7,381	175
	\$ 15,839	18,680	24,014
Excess of Revenue over Expenditure	-	2,509	2,552
Accumulated surplus, beginning of year		6,879	4,327
Accumulated surplus, end of year	\$ -	\$ 9,388	\$ 6,879
Composition of Ending Accumulated Surplus			
Cash		\$ 9,388	\$ 6,879

KAKISA LAKE DISTRICT EDUCATION AUTHORITY

Details of DEA Expenditure

For the year ended June 30, 2012

Function	School Programs	Operations and Maintenance	Council Administration	Aboriginal Languages	Total
Salaries					
Teachers' salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction assistant	-	-	-	-	-
Non-instructional staff	-	4,465	4,400	-	8,865
<u>Council/Trustee honorarium</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		4,465	4,400	-	8,865
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	-	-	-	-	-
<u>Contracted services</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	-	-	-	-	-
Materials, Supplies and Freight					
Materials	-	-	-	-	-
Freight	-	-	-	-	-
	-	-	-	-	-
<u>Local programs, supplies and office</u>	<u>6,834</u>	<u>-</u>	<u>2,981</u>	<u>-</u>	<u>9,815</u>
Total	\$ 6,834	\$ 4,465	\$ 7,381	\$ -	\$ 18,680