

**BEAUFORT-DELTA DIVISIONAL EDUCATION COUNCIL**

**INUVIK, NT**

**Consolidated Financial Statements  
For the year ended June 30, 2010**

## TABLE OF CONTENTS

Responsibility for Financial Reporting

Auditors' Report

<b>Statement I</b>	Consolidated Balance Sheet
<b>Statement II</b>	Consolidated Statement of Surplus
<b>Statement III</b>	Consolidated Statement of Revenue and Expenditures
<b>Statement IV</b>	Consolidated Statement of Changes in Financial Position

Notes to the Consolidated Financial Statements

<b>Schedule 1</b>	Schedule of Consolidated Expenditures
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### **District Education Authorities (DEAs) Operations**

<b>Schedule 2</b>	Balance Sheet - Aklavik DEA
<b>Schedule 3</b>	Schedule of Revenue & Expenditures - Aklavik DEA
<b>Schedule 4</b>	Schedule of Expenditures - Aklavik DEA
<b>Schedule 5</b>	Balance Sheet - Tsiigehchic DEA
<b>Schedule 6</b>	Schedule of Revenue & Expenditures - Tsiigehchic DEA
<b>Schedule 7</b>	Schedule of Expenditures - Tsiigehchic DEA
<b>Schedule 8</b>	Balance Sheet - Fort McPherson DEA
<b>Schedule 9</b>	Schedule of Revenue & Expenditures - Fort McPherson DEA
<b>Schedule 10</b>	Schedule of Expenditures - Fort McPherson DEA
<b>Schedule 11</b>	Balance Sheet - Inuvik DEA
<b>Schedule 12</b>	Schedule of Revenue & Expenditures - Inuvik DEA
<b>Schedule 13</b>	Schedule of Expenditures - Inuvik DEA
<b>Schedule 14</b>	Balance Sheet - Paulatuk DEA
<b>Schedule 15</b>	Schedule of Revenue & Expenditures - Paulatuk DEA

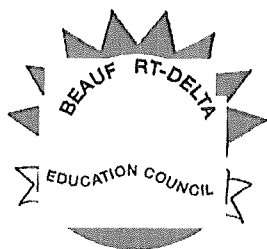
<b>Schedule 16</b>	Schedule of Expenditures - Paulatuk DEA
<b>Schedule 17</b>	Balance Sheet - Sachs Harbour DEA
<b>Schedule 18</b>	Schedule of Revenue & Expenditures - Sachs Harbour DEA
<b>Schedule 19</b>	Schedule of Expenditures - Sachs Harbour DEA
<b>Schedule 20</b>	Balance Sheet - Tuktoyaktuk DEA
<b>Schedule 21</b>	Schedule of Revenue & Expenditures - Tuktoyaktuk DEA
<b>Schedule 22</b>	Schedule of Expenditures - Tuktoyaktuk DEA
<b>Schedule 23</b>	Balance Sheet - Ulukhaktok DEA
<b>Schedule 24</b>	Schedule of Revenue & Expenditures - Ulukhaktok DEA
<b>Schedule 25</b>	Schedule of Expenditures - Ulukhaktok DEA

#### **Non-Consolidated Council Operations**

<b>Schedule 26</b>	Non-Consolidated Balance Sheet - BDEC
<b>Schedule 27</b>	Non-Consolidated Statement of Surplus - BDEC
<b>Schedule 28</b>	Non-Consolidated Statement of Revenues and Expenditures - BDEC
<b>Schedule 29</b>	Non-Consolidated Schedule of Expenditures - BDEC

#### **Specific Programs**

<b>Schedule 30</b>	Schedule of Specific Program - Utilities/Leases Infrastructure
<b>Schedule 31</b>	Schedule of Specific Program - French Language Program
<b>Schedule 32</b>	Schedule of Specific Program - Aboriginal Languages
<b>Schedule 33</b>	Schedule of Specific Program - NWT Student Success Initiative
<b>Schedule 34</b>	Schedule of Specific Program - Arctic Tern
<b>Schedule 35</b>	Schedule of Specific Program - Details of Aboriginal Language and Culture-based Education
<b>Schedule 36</b>	Schedule of Specific Program - Inclusive Schooling



BEAUFORT- DELTA EDUCATION COUNCIL  
Aklavik, Ft. McPherson, Inuvik, Paulatuk, Sachs Harbour, Tsiigehtchic, Tuktoyaktuk, Ulukhaktok

## MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The Minister of Education, Culture and Employment  
Government of the Northwest Territories

The accompanying financial statements have been prepared by management, which is responsible for the reliability, integrity and objectivity of the information provided. They have been prepared in accordance with generally accepted accounting principles. Where necessary the statements include amounts that are based on informed judgements and estimates by management, giving appropriate consideration to reasonable limits of materiality.

In discharging its responsibility for the integrity and fairness of the financial statements and for the accounting systems from which they are derived, management maintains the necessary system of internal controls designed to provide assurance that transactions are authorized, assets are safeguarded and proper records are maintained. These controls include quality standards in hiring and training employees, written policies and procedures manuals, and accountability for performance within appropriate and well-defined areas of responsibility. The organization's management recognizes its responsibility for conducting the organization's affairs in accordance with the requirements of applicable laws and sound business principles, and for maintaining standards of conduct that are appropriate to a Divisional Education Council.

The Auditors annually provide an independent, objective audit for the purpose of expressing an opinion on the financial statements in accordance with generally accepted auditing standards. The auditor also considers whether the transactions that come to his notice in the course of this audit are, in all significant respects, in accordance with specified legislation and directives from the Department of Education, Culture and Employment, Government of the Northwest Territories.

Beaufort-Delta Education Council

Inuvik, NT  
September 22, 2010



# AVERY, COOPER & Co.

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## AUDITORS' REPORT

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

We have examined the Consolidated Balance Sheet of the Beaufort-Delta Divisional Education Council as at June 30, 2010 and the Consolidated Statements of Accumulated Surplus (Deficit), Revenue and Expenditure and Changes in Financial Position for the year then ended. These financial statements have been prepared to comply with the accounting policies described in Note 2 to the financial statements. These financial statements are the responsibility of the Council's administration. Our responsibility is to express an opinion on these financial statements based on our audit.

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

The Government to the Northwest Territories is responsible for the calculation and distribution of the salaries and wages to indeterminate and term employees of the GNWT, the accuracy of which is not susceptible to complete audit verification. We have satisfied ourselves that the payroll information provided by the GNWT was reflected in the Council records.

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 at June 30, 2010 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles described in Note 2 to the financial statements.

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 Council and are not intended to be and should not be used by anyone other than the specified users, or for any other purpose.

We further report, in accordance with the Financial Administration Act, 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.

*Avery, Cooper & Co.*

AVERY, COOPER & CO.  
Certified General Accountants  
Yellowknife, NT

September 22, 2010



AVERY COOPER IS A MEMBER OF MSI, AN INTERNATIONAL ASSOCIATION OF INDEPENDENT PROFESSIONAL FIRMS

**BEAUFORT-DELTA DIVISIONAL EDUCATION COUNCIL  
CONSOLIDATED BALANCE SHEET**

June 30, 2010

**STATEMENT I**

**A S S E T S**

	<u>2010</u>	<u>2009</u>
<b>CURRENT</b>		
Cash & Short-term Investments	2,433,359	4,219,451
Due from GNWT	1,031,329	70,382
Other Accounts Receivable	329,703	414,078
Prepaid expenses	52,373	25,406
	<u>3,846,765</u>	<u>4,729,317</u>
<b>TRUST FUND</b> (Note 4)	<u>250,156</u>	<u>246,248</u>
	<u><u>4,096,921</u></u>	<u><u>4,975,565</u></u>

**L I A B I L I T I E S**

<b>CURRENT</b>		
Accounts payable and accrued liabilities (Note 5)	269,032	412,682
Accrued salaries (Note 6)	2,149,984	1,709,534
Due to GNWT (Note 8)	381,960	201,912
Employee deductions payable	212,586	23,183
Leave and termination benefits (Note 9)	376,215	456,511
Deferred revenue (Note 7)	234,330	179,215
	<u>3,624,108</u>	<u>2,983,037</u>
<b>LONG-TERM</b>		
Leave and termination benefits (Note 10)	1,529,819	1,647,672
<b>TRUST FUND</b> (Note 4)	<u>250,156</u>	<u>246,248</u>
	<u>5,404,083</u>	<u>4,876,957</u>
<b>CONTINGENT LIABILITY</b> (Note 12)		

**SURPLUS (Statement II)**

<b>OPERATING SURPLUS / (DEFICIT)</b>	<u>(1,307,162)</u>	<u>98,608</u>
	<u><u>4,096,921</u></u>	<u><u>4,975,565</u></u>

APPROVED:

\_\_\_\_\_ Chairperson  
\_\_\_\_\_ Comptroller

**See attached notes and schedules.**

**STATEMENT II**

**BEAUFORT-DELTA DIVISIONAL EDUCATION COUNCIL  
CONSOLIDATED STATEMENT OF SURPLUS  
For the year ended June 30, 2010**

	<u>2010</u>	<u>2009</u>
<b>OPERATING SURPLUS</b> (Note 10)		
Opening balance	98,608	(473,962)
Excess revenue (expenditures) per Statement III	<u>(1,405,770)</u>	<u>572,570</u>
Closing balance	<u><u>(1,307,162)</u></u>	<u><u>98,608</u></u>

**See attached notes and schedules.**

## STATEMENT III

**BEAUFORT-DELTA DIVISIONAL EDUCATION COUNCIL**  
**CONSOLIDATED STATEMENT OF REVENUE AND EXPENDITURES**  
For the year ended June 30, 2010

	<b>2010 Budget (Unaudited)</b>	<b>2010 Actual</b>	<b>2009 Actual</b>
<b>OPERATING FUND - REVENUE</b>			
Government of the Northwest Territories			
Regular contributions	29,959,160	30,361,661	29,989,887
Other contributions	274,350	503,756	1,207,705
	<u>30,233,510</u>	<u>30,865,416</u>	<u>31,197,592</u>
 Federal Government	 -	 -	 -
<b>BOARD GENERATED FUNDS</b>			
Sales and miscellaneous	447,200	519,897	585,448
Investment income	100,100	14,062	70,602
	<u>547,300</u>	<u>533,960</u>	<u>656,050</u>
<b>TOTAL OPERATING REVENUES</b>	<u>30,780,810</u>	<u>31,399,376</u>	<u>31,853,642</u>
<b>OPERATING FUND EXPENDITURES</b>			
(Schedule 1)			
School Programs	18,886,738	21,446,045	19,216,003
Inclusive Schooling	4,503,373	4,039,489	3,328,001
Student Accommodations	195,000	149,625	188,134
Operations and Maintenance	3,660,482	2,593,009	3,951,674
Administration	2,210,175	2,265,509	2,311,713
Aboriginal language/Cultural Programs	2,168,593	2,311,469	2,285,547
Fiscals & Transfers	-	-	-
	<u>31,624,361</u>	<u>32,805,146</u>	<u>31,281,072</u>
<b>TOTAL EXPENDITURES</b>	<u>31,624,361</u>	<u>32,805,146</u>	<u>31,281,072</u>
<b>EXCESS REVENUE (EXPENDITURES)</b>	<u>(843,551)</u>	<u>(1,405,770)</u>	<u>572,570</u>

See attached notes and schedules.



**STATEMENT IV**

**BEAUFORT-DELTA DIVISIONAL EDUCATION COUNCIL  
Consolidated Statement of Cash Flow  
For the year ended June 30, 2010**

	<u>2010</u>	<u>2009</u>
<b>Operating Transactions</b>		
<b>Cash received from:</b>		
Government of Northwest Territories	29,888,350	31,197,592
Recoveries and general revenue	689,567	495,951
	<u>30,577,917</u>	<u>31,693,543</u>
<b>Cash paid for:</b>		
Compensation and benefits	(26,639,017)	(23,848,786)
Operations and maintenance	(5,724,992)	(8,484,411)
	<u>(32,364,009)</u>	<u>(32,333,197)</u>
<b>Cash provided by (used for) operating transactions</b>	<u>(1,786,092)</u>	<u>(639,654)</u>
<b>Increase (decrease) in cash and cash equivalents</b>	(1,786,092)	(639,654)
Cash and cash equivalents - July 1	<u>4,219,451</u>	<u>4,859,105</u>
<b>Cash and cash equivalents - June 30</b>	<u><u>2,433,359</u></u>	<u><u>4,219,451</u></u>
<b>Comprised of:</b>		
Cash and Short-Term investments	<u><u>2,433,359</u></u>	<u><u>4,219,451</u></u>

**See attached notes and schedules**

# **BEAUFORT-DELTA DIVISIONAL EDUCATION COUNCIL**

## **NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

**June 30, 2010**

### **NOTE 1. NATURE OF ORGANIZATION**

The Council was formerly known as Beaufort-Delta Divisional Board of Education. With the adoption of the new Education Act, its legal name is now changed to Beaufort-Delta Education Council.

The Council was established under the Education Act of the Government of the Northwest Territories by order of the Minister dated March 31, 1989. Its purpose is to administer and maintain the standards of educational programs defined under the Act in the member communities of the Beaufort-Delta Region.

Consequently, the Council is dependent upon funding from the Department of Education, Culture and Employment of the GNWT. Member communities have formed local District Education Authorities (DEA) which have assumed the responsibility to provide sufficient educational programs within their respective communities.

### **NOTE 2. SIGNIFICANT ACCOUNTING POLICIES**

#### **a) General**

The accounting policies of the Council are as prescribed by the Department of Education, Culture and Employment, Government of the Northwest Territories. These Consolidated financial statements include the operations of the member District Education Authorities (DEA) of Aklavik, Tsiigehtchic, Fort McPherson, Inuvik, Paulatuk, Sachs Harbour, Tuktoyaktuk and Ulukhaktok. Transactions and balances between these organizations have been eliminated for consolidation purposes.

#### **b) Capital Assets**

All buildings and works, furniture, equipment and vehicles valued in excess of \$5,000 and purchased with the GNWT capital funds are the property of the GNWT. Although the Minister grants to the Board full occupancy and use of such facilities and equipment required for the administration and delivery of the education programs within the division, they are not shown on the balance sheet.

Other capital assets, consisting of office furniture and equipment, including computers and other teaching equipment are treated as expenditures during the year of acquisition and accordingly do not appear on the balance sheet.

# **BEAUFORT-DELTA DIVISIONAL EDUCATION COUNCIL**

## **NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

**June 30, 2010**

### **NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (continued)**

#### **c) Inventory**

Inventories of books, supplies and other expendables are treated as expenditures during the year of acquisition and are not recorded on the balance sheet.

#### **d) Personnel, Utilities and Leases Infrastructure Funding**

Any surplus on personnel, utilities and leases infrastructure funding at the end of June is recorded as payable to the GNWT. Net deficits are not shown as receivable since recovery is contingent upon legislative approval.

#### **e) Measurement Uncertainty**

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reported period. Actual results could differ from those estimates.

#### **f) Deferred Revenue**

Deferred Revenue represents contributions received from funding agencies relating to a period subsequent to year-end.

#### **g) Revenue Recognition**

The Council follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Endowment contributions are recognized as direct increases in net assets.

Restricted investment income is recognized as revenue in the year in which the related expenses are incurred. Unrestricted investment income is recognized as revenue when earned.

#### **h) Comparative figures have been restated, where necessary, to conform to current presentation.**

## BEAUFORT-DELTA DIVISIONAL EDUCATION COUNCIL

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2010

#### NOTE 3. FINANCIAL INSTRUMENTS

The Council conforms with the new financial instruments standards issued by the Canadian Institute of Chartered Accountants (CICA). The Council's financial instruments consist of cash, accounts receivable, Due from GNWT, accounts payable and accrued liabilities, accrued payroll, trust fund, trust liability, leave and termination benefits and Due to GNWT.

All significant financial assets and financial liabilities are either recognized or disclosed in the financial statements together with available information for a reasonable assessment of future cash flows, interest rate risks and credit risk.

The Council's carrying value of cash, accrued salaries and the trust liability approximate fair value due to the immediate and short-term maturity of these instruments.

The Council's carrying value of the accrued leave and termination benefits approximates fair value based on information readily available in the NWTTA, UNW and Senior Manager's handbook.

It is management's opinion that the Council is not exposed to significant interest, currency or credit risks arising from these financial instruments.

#### NOTE 4. TRUST FUND

The Council received a bequest to establish the Harry Stallworthy - Noah Carpenter Fund. The terms of the bequest state that the principal shall remain intact and the net annual income therefrom shall be made available to students of Inuit heritage for financial assistance in the High School Orientation Program.

Comprised of:

Short-term	- GIC 1.60% Due June 22, 2012	250,000
	- Due from general cash	<u>156</u>
		<u>250,156</u>

Fund balance:

Principal proceeds received	216,515
Interest earned to-date	238,054
Expenditures to-date	<u>(204,413)</u>
	<u>250,156</u>

#### NOTE 5. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	<u>2010</u>	<u>2009</u>
General expenses	<u>269,032</u>	<u>412,682</u>
	<u>269,032</u>	<u>412,682</u>

**BEAUFORT-DELTA DIVISIONAL EDUCATION COUNCIL**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
June 30, 2010

**NOTE 6. ACCRUED SALARIES**

	<u>2010</u>	<u>2009</u>
Other June Accruals - including TTA	2,149,984	1,709,534
	<u>2,149,984</u>	<u>1,709,534</u>

**NOTE 7. DEFERRED REVENUE**

	<u>2010</u>	<u>2009</u>
Government of the Northwest Territories -		
- Education, Culture & Employment	107,487	145,305
- Department of Human Resources	23,800	-
- Department of Justice	12,040	14,143
Gwich'in Tribal Council	6,840	
Inuvialuit Education Foundation	22,980	2,000
Tl'oondih Healing Society	2,000	6,939
Food First Foundation	4,435	5,778
Brighter Futures Program	24,294	5,050
Health Canada - Community Oral Health Initiative	17,455	-
Imperial Oil Foundation	13,000	-
	<u>234,331</u>	<u>179,215</u>

**NOTE 8. DUE TO GNWT**

	<u>2010</u>	<u>2009</u>
General and service costs	74,632	201,912
Excess funding repayable - current	307,328	-
	<u>381,960</u>	<u>201,912</u>

**NOTE 9. LEAVE AND TERMINATION BENEFITS - CURRENT**

Under conditions of employment, employees qualify for retirement and severance remuneration based on the number of years of service. Some employees also qualify for annual leave. Certain employees will also receive assistance with removal costs to return to their point of recruitment. Annual leave is payable within one fiscal year; payment of other amounts is dependent upon employees leaving the government. The estimated portion of these benefits extending beyond the subsequent fiscal period is recorded as a long-term liability (note 10).

	<u>2010</u>	<u>2009</u>
Annual leave and lieu time	75,311	228,933
Retirement and resignation benefits	100,679	82,761
Ultimate removal assistance	200,226	144,817
	<u>376,215</u>	<u>456,511</u>

## BEAUFORT-DELTA DIVISIONAL EDUCATION COUNCIL

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2010

#### NOTE 10. LEAVE AND TERMINATION BENEFITS - LONG TERM

	<u>2010</u>	<u>2009</u>
Annual leave and lieu time	-	-
Retirement and resignation benefits	728,914	599,195
Ultimate removal assistance	800,905	1,048,477
	<u>1,529,819</u>	<u>1,647,672</u>

#### NOTE 11. OPERATING SURPLUS

Under the block funding agreements the Council does not receive funding for the summer salary payout accrual until the period in which the liability is paid. In addition, the retirement and termination and ultimate removal liabilities are unfunded liabilities and are excluded from funding advances to the Council. For management purposes, the Department of Education recalculates surplus as shown below.

	<u>2010</u>	<u>2009</u>
Surplus (Deficit) as reported on the consolidated balance sheet	(1,307,162)	98,608
Infrastructure Deficit (Surplus)	-	373,457
Accrual for summer salary payout	-	-
Termination and ultimate removal benefits (Notes 9 and 10)	1,830,724	1,875,250
	<u>523,562</u>	<u>2,347,316</u>

The accumulated management surplus of \$ 523,562 is within the guidelines for accumulated surpluses. The guidelines for accumulated management surplus, as defined by the Department of Education, Culture and Employment, states the surplus should not exceed the greater of \$500,000 or 5% of the Council's annual budget of \$30,745,810 which is calculated as \$1,537,291.

#### NOTE 12. CONTINGENT LIABILITY

The Council may be subject of a future legal action instituted by the Northern Employees Benefits Services (NEBS) in relation to the Council's decision in 2008 to terminate its participation in the Plan. NEBS has calculated the Council's unfunded liability on a Solvency Deficiency basis instead of on a Going Concern basis. NEBS has requested payment of \$336,519 to fund this "deficiency". The Council believes that it has a good defence to this claim and intends to defend itself. However, the outcome of litigation is uncertain and this claim could be decided unfavourably against the Council. The Council may also decide to enter into settlement negotiations if it believes it is in its best interests. This contingent liability has not been recorded in these financial statements.

## SCHEDULE 1

## BEAUFORT-DELTA DIVISIONAL EDUCATION COUNCIL

## Schedule of Consolidated Expenditures

For the year ended June 30, 2010

	School Programs	Inclusive Schooling	Student Accommodations	Operations & Maintenance	Administration	Aboriginal Languages	Fiscals & Transfers	Totals
<b>SALARIES</b>								
Teachers	15,255,037	1,822,949	-	-	-	1,455,036	-	18,533,023
Instruction Assistant	1,200	1,460,275	-	-	-	156,403	-	1,617,878
Non-instructional staff	3,754,139	359,762	-	-	1,338,009	205,757	-	5,657,667
Board/Trustee honoraria	-	-	-	-	92,834	-	-	92,834
<b>EMPLOYEE BENEFITS</b>								
Employee benefit/allowance	24,116	669	-	245,917	191,134	7,726	-	469,562
Leave and termination	87,414	44,291	-	-	(76,811)	14,764	-	69,658
<b>SERVICES PURCHASED/CONTRACTED</b>								
Professional/technical services	668	1,871	-	-	61,629	-	-	64,168
Postage/communication	131,344	96	3,460	-	46,043	-	-	180,943
Utilities & Leases	15,211	-	-	2,343,206	1,943	-	-	2,360,360
Travel	503,293	122,959	331	3,887	192,550	48,390	-	871,408
Student travel	71,337	24,488	135,668	-	-	5,324	-	236,818
Advertising/printing/publishing	7,296	-	413	-	14,966	-	-	22,675
Maintenance/repair	6,604	4,402	-	-	125,294	-	-	136,300
Rentals/leases	137,952	1,395	-	-	144,640	400	-	284,388
Others	88,861	20,093	-	-	40,065	8,707	-	157,727
Contracted services	211,239	64,642	7,500	-	23,075	244,819	-	551,276
<b>MATERIALS/SUPPLIES/FREIGHT</b>								
Materials	910,109	55,846	2,253	-	52,818	100,701	-	1,121,726
Furniture and equipment	157,490	47,043	-	-	6,741	62,558	-	273,832
Freight	82,735	8,706	-	-	10,578	884	-	102,903
<b>TRANSFERS</b>								
	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>	<b>21,446,045</b>	<b>4,039,489</b>	<b>149,625</b>	<b>2,593,009</b>	<b>2,265,509</b>	<b>2,311,469</b>	<b>-</b>	<b>32,805,146</b>

## Schedule 2

**AKLAVIK DISTRICT EDUCATION AUTHORITY**  
**BALANCE SHEET**  
**June 30, 2010**

	<u>2010</u>	<u>2009</u>
<b>ASSETS</b>		
Cash	24,655	72,762
Accounts receivable - net	9,435	5,447
Due from related party	<u>52,870</u>	<u>44,736</u>
	<u>86,960</u>	<u>122,945</u>
<b>LIABILITIES</b>		
Accounts Payable	18	-
Wages and Benefits payable	20,835	3,299
Deferred Revenue	<u>24,980</u>	<u>57,210</u>
	45,833	60,509
<b>OPERATING SURPLUS (DEFICIT)</b>	<u>41,127</u>	<u>62,436</u>
	<u>86,960</u>	<u>122,945</u>



## Schedule 3

**AKLAVIK DISTRICT EDUCATION AUTHORITY**  
**STATEMENT OF REVENUE AND EXPENDITURES**  
For the year ended June 30, 2010

	<u>2010</u>	<u>2009</u>
<b>REVENUE</b>		
BDEC - regular contributions	43,500	42,270
BDEC - other contributions	9,500	-
GNWT revenue	80,923	41,594
Other Revenue	<u>94,904</u>	<u>69,271</u>
	<u>228,826</u>	<u>153,135</u>
<b>EXPENDITURES</b>		
School Programs	134,310	74,335
Inclusive Schooling	-	-
Student Accommodations	-	-
O&M	-	-
Administration	46,564	27,182
Aboriginal languages	<u>69,261</u>	<u>19,007</u>
	<u>250,135</u>	<u>120,524</u>
<b>EXCESS REVENUE (EXPENDITURES)</b>	(21,309)	32,611
<b>OPENING SURPLUS (DEFICIT)</b>	<u>62,436</u>	<u>29,825</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u><u>41,127</u></u>	<u><u>62,436</u></u>

## Schedule 4

**Aklavik District Education Authority**  
**Schedule Of Expenditures**  
**For the year ended June 30, 2010**

	School Programs	Inclusive Schooling	Residences	Operations & Maintenance	Admin	Aboriginal Languages	Fiscals & Transfers	Totals
<b>SALARIES</b>								
Teachers	-	-	-	-	-	-	-	-
Instruction Assistant	-	-	-	-	-	-	-	-
Non-instructional staff	62,747	-	-	-	24,883	45,453	-	133,083
Board/Trustee honoraria	-	-	-	-	9,050	-	-	9,050
<b>EMPLOYEE BENEFITS</b>								
Employee benefit/allowance	9,242	-	-	-	3,697	5,545	-	18,484
Leave and termination	-	-	-	-	-	-	-	-
<b>SERVICES PURCHASED/</b>								
<b>CONTRACTED</b>								
Professional/technical services	-	-	-	-	-	-	-	-
Postage/communication	-	-	-	-	949	-	-	949
Utilities	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-
Student travel	-	-	-	-	-	-	-	-
Advertising/printing/publishing	-	-	-	-	-	-	-	-
Maintenance/repair	-	-	-	-	-	-	-	-
Rentals/leases	-	-	-	-	-	-	-	-
Others	13,287	-	-	-	2,272	168	-	15,728
Contracted services	-	-	-	-	695	-	-	695
<b>MATERIALS/SUPPLIES/FREIGHT</b>								
Materials	44,779	-	-	-	5,017	18,094	-	67,890
Furniture and equipment	881	-	-	-	-	-	-	881
Freight	3,373	-	-	-	-	-	-	3,373
<b>TRANSFERS</b>								
	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>	<b>134,310</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>46,564</b>	<b>69,261</b>	<b>-</b>	<b>250,135</b>

**TSIIGEHTCHIC DISTRICT EDUCATION AUTHORITY**  
**BALANCE SHEET**  
**June 30, 2010**

	<u>2010</u>	<u>2009</u>
<b>ASSETS</b>		
Cash	11,134	2,278
Accounts receivable - net	-	1,835
Due from related party	<u>5,553</u>	<u>2,268</u>
	<u>16,687</u>	<u>6,381</u>
<b>LIABILITIES</b>		
Accounts Payable	2,135	-
Wages Payable	424	323
Deferred Revenue	<u>-</u>	<u>-</u>
	2,559	323
<b>OPERATING SURPLUS (DEFICIT)</b>	<u>14,128</u>	<u>6,058</u>
	<u>16,687</u>	<u>6,381</u>

**TSIGEHTCHIC DISTRICT EDUCATION AUTHORITY**  
**STATEMENT OF REVENUE AND EXPENDITURES**  
For the year ended June 30, 2010

	<u>2010</u>	<u>2009</u>
<b>REVENUE</b>		
BDEC - regular contributions	21,000	21,248
BDEC - other contributions	-	-
Other Contributions	-	1,835
Other Revenue	-	7,354
	<u>21,000</u>	<u>30,437</u>
<b>EXPENDITURES</b>		
School Programs	2,518	19,144
Inclusive Schooling	-	-
Student Accomodations	-	-
O&M	-	-
Administration	7,577	8,847
Aboriginal languages	2,835	5,232
	<u>12,930</u>	<u>33,223</u>
<b>EXCESS REVENUE (EXPENDITURES)</b>	8,070	(2,786)
<b>OPENING SURPLUS (DEFICIT)</b>	<u>6,058</u>	<u>8,844</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u><u>14,128</u></u>	<u><u>6,058</u></u>

## Schedule 7

**Tsiigehtchic District Education Authority**  
**Schedule Of Expenditures**  
**For the year ended June 30, 2010**

	School Programs	Inclusive Schooling	Residences	Operations & Maintenance	Admin	Aboriginal Languages	Fiscals & Transfers	Totals
<b>SALARIES</b>								
Teachers	-	-	-	-	-	-	-	-
Instruction Assistant	-	-	-	-	-	-	-	-
Non-instructional staff	-	-	-	-	-	-	-	-
Board/Trustee honoraria	-	-	-	-	5,100	-	-	5,100
<b>EMPLOYEE BENEFITS</b>								
Employee benefit/allowance	-	-	-	-	-	-	-	-
Leave and termination	-	-	-	-	-	-	-	-
<b>SERVICES PURCHASED/ CONTRACTED</b>								
Professional/technical services	-	-	-	-	-	-	-	-
Postage/communication	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-
Travel	-	-	-	-	150	-	-	150
Student travel	-	-	-	-	-	-	-	-
Advertising/printing/publishing	-	-	-	-	-	-	-	-
Maintenance/repair	-	-	-	-	-	-	-	-
Rentals/leases	-	-	-	-	-	-	-	-
Others	2,518	-	-	-	2,200	-	-	4,718
Contracted services	-	-	-	-	127	-	-	127
<b>MATERIALS/SUPPLIES/FREIGHT</b>								
Materials	-	-	-	-	-	2,835	-	2,835
Furniture and equipment	-	-	-	-	-	-	-	-
Freight	-	-	-	-	-	-	-	-
<b>TRANSFERS</b>								
-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>	<b>2,518</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,577</b>	<b>2,835</b>	<b>-</b>	<b>12,930</b>

**FORT MCPHERSON DISTRICT EDUCATION AUTHORITY**  
**BALANCE SHEET**  
**June 30, 2010**

**Schedule 8**

	<u>2010</u>	<u>2009</u>
<b>ASSETS</b>		
Cash	93,283	93,134
Accounts Receivable	636	19,266
Due from related party	<u>34,157</u>	<u>14,167</u>
	<u>128,076</u>	<u>126,567</u>
<b>LIABILITIES</b>		
Accounts Payable	19,331	19,182
Wages Payable	8,213	1,076
Deferred Revenue	<u>34,255</u>	<u>49,537</u>
	61,799	69,795
<b>OPERATING SURPLUS (DEFICIT)</b>	<u>66,277</u>	<u>56,772</u>
	<u>128,076</u>	<u>126,567</u>

**FORT MCPHERSON DISTRICT EDUCATION AUTHORITY**  
**STATEMENT OF REVENUE AND EXPENDITURES**  
For the year ended June 30, 2010

	<u>2010</u>	<u>2009</u>
<b>REVENUE</b>		
BDEC - regular contributions	53,000	58,742
BDEC - other contributions	-	7,858
GNWT revenue	50,706	34,709
Bingo Revenue	45,656	25,602
Other Revenue	<u>69,123</u>	<u>113,176</u>
	<u>218,485</u>	<u>240,087</u>
<b>EXPENDITURES</b>		
School Programs	144,323	143,642
Inclusive Schooling	10,325	-
Student Accomodations	-	-
O&M	-	-
Administration	49,381	36,615
Aboriginal languages	<u>4,950</u>	<u>42,356</u>
	<u>208,979</u>	<u>222,613</u>
<b>EXCESS REVENUE (EXPENDITURES)</b>	9,505	17,474
<b>OPENING SURPLUS (DEFICIT)</b>	<u>56,772</u>	<u>39,298</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u><u>66,277</u></u>	<u><u>56,772</u></u>

**SCHEDULE 10**

**Fort McPherson District Education Authority**  
**Schedule Of Expenditures**  
**For the year ended June 30, 2010**

	<b>School Programs</b>	<b>Inclusive Schooling</b>	<b>Residences</b>	<b>Operations &amp; Maintenance</b>	<b>Admin</b>	<b>Aboriginal Languages</b>	<b>Fiscals &amp; Transfers</b>	<b>Totals</b>
<b>SALARIES</b>								
Teachers	3,816	9,545	-	-	-	-	-	13,361
Instruction Assistant	-	-	-	-	-	-	-	-
Non-instructional staff	55,095	-	-	-	27,255	4,950	-	87,300
Board/Trustee honoraria	-	-	-	-	4,375	-	-	4,375
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>EMPLOYEE BENEFITS</b>								
Employee benefit/allowance	3,863	669	-	-	2,197	-	-	6,729
Leave and termination	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>SERVICES PURCHASED/ CONTRACTED</b>								
Professional/technical services	-	-	-	-	-	-	-	-
Postage/communication	668	111	-	-	334	-	-	1,114
Utilities	-	-	-	-	873	-	-	873
Travel	-	-	-	-	-	-	-	-
Student travel	175	-	-	-	-	-	-	175
Advertising/printing/publishing	8,025	-	-	-	-	-	-	8,025
Maintenance/repair	-	-	-	-	-	-	-	-
Rentals/leases	-	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-	-
Contracted services	476	-	-	-	3,270	-	-	3,746
	-	-	-	-	203	-	-	203
	-	-	-	-	-	-	-	-
<b>MATERIALS/SUPPLIES/FREIGHT</b>								
Materials	-	-	-	-	-	-	-	-
Furniture and equipment	70,963	-	-	-	10,874	-	-	81,837
Freight	-	-	-	-	-	-	-	-
	1,242	-	-	-	-	-	-	1,242
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>TRANSFERS</b>								
	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>	144,323	10,325	-	-	49,381	4,950	-	208,979



**INUVIK DISTRICT EDUCATION AUTHORITY**  
**BALANCE SHEET**  
**June 30, 2010**

	<u>2010</u>	<u>2009</u>
<b>ASSETS</b>		
Cash	96,760	46,111
Accounts receivable	2,434	155
Due from related party	24,820	107,068
Short-term Investment	<u>13,226</u>	<u>13,204</u>
	<u>137,240</u>	<u>166,538</u>
<b>LIABILITIES</b>		
Accounts Payable	30,175	12,193
Wages Payable	2,248	-
Deferred Revenue	<u>12,735</u>	<u>15,193</u>
	45,158	27,386
<b>OPERATING SURPLUS (DEFICIT)</b>	<u>92,082</u>	<u>139,152</u>
	<u>137,240</u>	<u>166,538</u>

**INUVIK DISTRICT EDUCATION AUTHORITY**  
**STATEMENT OF REVENUE AND EXPENDITURES**  
**For the year ended June 30, 2010**

	<u>2010</u>	<u>2009</u>
<b>REVENUE</b>		
BDEC - regular contributions	252,163	288,186
BDEC - other contributions	10,000	20,802
GNWT revenue	3,978	1,600
Investment income	23	162
Other Revenue	<u>66,435</u>	<u>75,742</u>
	<u>332,599</u>	<u>386,492</u>
<b>EXPENDITURES</b>		
School Programs	229,281	139,096
Inclusive Schooling	-	-
Student Accomodations	-	-
O&M	-	-
Administration	81,474	82,284
Aboriginal languages	<u>68,913</u>	<u>126,394</u>
	<u>379,668</u>	<u>347,774</u>
<b>EXCESS REVENUE (EXPENDITURES)</b>	(47,070)	38,718
<b>OPENING SURPLUS (DEFICIT)</b>	<u>139,152</u>	<u>100,434</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u><u>92,082</u></u>	<u><u>139,152</u></u>

# SCHEDULE 13

## Inuvik District Education Authority Schedule Of Expenditures For the year ended June 30, 2010.

	School Programs	Inclusive Schooling	Residences	Operations & Maintenance	Admin	Aboriginal Languages	Fiscals & Transfers	Totals
<b>SALARIES</b>								
Teachers	-	-	-	-	-	-	-	-
Instruction Assistant	-	-	-	-	-	14,926	-	14,926
Non-instructional staff	110,252	-	-	-	57,863	15,708	-	183,823
Board/Trustee honoraria	-	-	-	-	4,675	-	-	4,675
<b>EMPLOYEE BENEFITS</b>								
Employee benefit/allowance	5,121	-	-	-	2,793	1,397	-	9,310
Leave and termination	-	-	-	-	-	-	-	-
<b>SERVICES PURCHASED/ CONTRACTED</b>								
Professional/technical services	-	-	-	-	-	-	-	-
Postage/communication	-	-	-	-	4,551	-	-	4,551
Utilities	-	-	-	-	1,943	-	-	1,943
Travel	-	-	-	-	-	-	-	-
Student travel/awards	1,449	-	-	-	-	4,278	-	5,727
Advertising/printing/publishing	-	-	-	-	1,124	-	-	1,124
Maintenance/repair	-	-	-	-	-	-	-	-
Rentals/leases	20,939	-	-	-	-	-	-	20,939
Others	-	-	-	-	4,582	-	-	4,582
Contracted services	-	-	-	-	368	-	-	368
<b>MATERIALS/SUPPLIES/FREIGHT</b>								
Materials	91,437	-	-	-	3,576	32,604	-	127,617
Furniture and equipment	-	-	-	-	-	-	-	-
Freight	83	-	-	-	-	-	-	83
<b>TRANSFERS</b>								
	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>	<b>229,281</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>81,474</b>	<b>68,913</b>	<b>-</b>	<b>379,668</b>

**PAULATUK DISTRICT EDUCATION AUTHORITY**  
**BALANCE SHEET**  
June 30, 2010

	<u>2010</u>	<u>2009</u>
<b>A S S E T S</b>		
Cash	7,817	8,542
Accounts receivable	685	685
Due from related party	12,173	-
Prepaid Expense	-	6,402
	<u>20,675</u>	<u>15,629</u>
 <b>LIABILITIES</b>		
Accounts Payable	8,000	324
Payroll Deductions Payable	5,075	540
Deferred Revenue	-	6,000
	<u>13,075</u>	<u>6,864</u>
 <b>OPERATING SURPLUS (DEFICIT), Statement II</b>	<u>7,600</u>	<u>8,765</u>
	<u>20,675</u>	<u>15,629</u>

**PAULATUK DISTRICT EDUCATION AUTHORITY**  
**STATEMENT OF REVENUE AND EXPENDITURES**  
For the year ended June 30, 2010

	<u>2010</u>	<u>2009</u>
<b>REVENUE</b>		
BDEC - regular contributions	24,000	25,922
BDEC - other contributions	8,000	8,000
Bingo Revenue	29,943	27,971
Other Revenue	<u>12,000</u>	<u>8,000</u>
	<u>73,943</u>	<u>69,893</u>
<b>EXPENDITURES</b>		
School Programs	36,643	58,600
Inclusive Schooling	-	-
Student Accomodations	-	-
O&M	-	-
Administration	38,115	37,315
Aboriginal languages	<u>350</u>	<u>-</u>
	<u>75,108</u>	<u>95,915</u>
<b>EXCESS REVENUE (EXPENDITURES)</b>	(1,165)	(26,022)
<b>OPENING SURPLUS (DEFICIT)</b>	<u>8,765</u>	<u>34,787</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u><u>7,600</u></u>	<u><u>8,765</u></u>

SCHEDULE 16

Paulatuk District Education Authority  
Schedule Of Expenditures  
For the year ended June 30, 2010

	School Programs	Inclusive Schooling	Residences	Operations & Maintenance	Admin	Aboriginal Languages	Fiscals & Transfers	Totals
<b>SALARIES</b>								
Teachers	-	-	-	-	-	-	-	-
Instruction Assistant	1,200	-	-	-	-	-	-	1,200
Non-instructional staff	9,980	-	-	-	19,119	-	-	29,099
Board/Trustee honoraria	-	-	-	-	4,800	-	-	4,800
	-	-	-	-	-	-	-	-
<b>EMPLOYEE BENEFITS</b>								
Employee benefit/allowance	-	-	-	-	2,082	-	-	2,082
Leave and termination	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>SERVICES PURCHASED/ CONTRACTED</b>								
Professional/technical services	-	-	-	-	-	-	-	-
Postage/communication	-	-	-	-	1,393	-	-	1,393
Utilities	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-
Student travel	5,067	-	-	-	-	-	-	5,067
Advertising/printing/publishing	-	-	-	-	-	-	-	-
Maintenance/repair	-	-	-	-	-	-	-	-
Rentals/leases	-	-	-	-	-	-	-	-
Others	1,926	-	-	-	1,520	-	-	3,446
Contracted services	8,000	-	-	-	1,897	350	-	10,247
	-	-	-	-	-	-	-	-
<b>MATERIALS/SUPPLIES/FREIGHT</b>								
Materials	-	-	-	-	-	-	-	-
Furniture and equipment	8,892	-	-	-	7,304	-	-	16,197
Freight	-	-	-	-	-	-	-	-
	1,578	-	-	-	-	-	-	1,578
	-	-	-	-	-	-	-	-
<b>TRANSFERS</b>								
	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>	<b>36,643</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38,115</b>	<b>350</b>	<b>-</b>	<b>75,108</b>

**SACHS HARBOUR DISTRICT EDUCATION AUTHORITY**  
**BALANCE SHEET**  
June 30, 2010

	2010	2009
<b>ASSETS</b>		
Cash	12,494	27,440
Accounts receivable - net	-	-
Due from related party	<u>45,312</u>	<u>38,904</u>
	<u><u>57,806</u></u>	<u><u>66,344</u></u>
<b>LIABILITIES</b>		
Accounts Payable	325	-
Wages Payable	<u>2,273</u>	<u>-</u>
	2,598	-
<b>OPERATING SURPLUS (DEFICIT), Statement II</b>	<u><u>55,208</u></u>	<u><u>66,344</u></u>
	<u><u>57,806</u></u>	<u><u>66,344</u></u>

**SACHS HARBOUR DISTRICT EDUCATION AUTHORITY**  
**STATEMENT OF REVENUE AND EXPENDITURES**  
For the year ended June 30, 2010

	2010	2009
<b>REVENUE</b>		
BDEC - regular contributions	19,700	20,904
BDEC - other contributions	8,000	4,000
Other Revenue	<u>74</u>	<u>-</u>
	<u>27,774</u>	<u>24,904</u>
<b>EXPENDITURES</b>		
School Programs	29,204	1,907
Inclusive Schooling	-	-
Student Accomodations	-	-
O&M	-	6,000
Administration	9,705	60
Aboriginal languages	<u>-</u>	<u>-</u>
	<u>38,909</u>	<u>7,967</u>
<b>EXCESS REVENUE (EXPENDITURES)</b>	(11,136)	16,937
<b>OPENING SURPLUS (DEFICIT)</b>	<u>66,344</u>	<u>49,407</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u><u>55,208</u></u>	<u><u>66,344</u></u>



**SCHEDULE 19**

**Sachs Harbour District Education Authority  
Schedule Of Expenditures  
For the year ended June 30, 2010**

	School Programs	Inclusive Schooling	Residences	Operations & Maintenance	Admin	Aboriginal Languages	Fiscals & Transfers	Totals
<b>SALARIES</b>								
Teachers	-	-	-	-	-	-	-	-
Instruction Assistant	-	-	-	-	-	-	-	-
Non-instructional staff	-	-	-	-	-	-	-	-
Board/Trustee honoraria	-	-	-	-	7,415	-	-	7,415
<b>EMPLOYEE BENEFITS</b>								
Employee benefit/allowance	-	-	-	-	180	-	-	180
Leave and termination	-	-	-	-	-	-	-	-
<b>SERVICES PURCHASED/ CONTRACTED</b>								
Professional/technical services	-	-	-	-	-	-	-	-
Postage/communication	-	-	-	-	2,030	-	-	2,030
Utilities	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-
Student travel	-	-	-	-	-	-	-	-
Advertising/printing/publishing	-	-	-	-	-	-	-	-
Maintenance/repair	-	-	-	-	-	-	-	-
Rentals/leases	-	-	-	-	-	-	-	-
Others	1,841	-	-	-	-	-	-	1,841
Contracted services	11,184	-	-	-	80	-	-	11,264
<b>MATERIALS/SUPPLIES/FREIGHT</b>								
Materials	13,607	-	-	-	-	-	-	13,607
Furniture and equipment	-	-	-	-	-	-	-	-
Freight	2,573	-	-	-	-	-	-	2,573
<b>TRANSFERS</b>								
	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>	<b>29,204</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,705</b>	<b>-</b>	<b>-</b>	<b>38,909</b>

**TUKTOYAKTUK DISTRICT EDUCATION AUTHORITY**  
**BALANCE SHEET**  
**June 30, 2010**

	<u>2010</u>	<u>2009</u>
<b>ASSETS</b>		
Cash	6,713	-
Accounts receivable - net	26,099	-
Due from related party	<u>17,526</u>	<u>23,239</u>
	<u>50,338</u>	<u>23,239</u>
<b>LIABILITIES</b>		
Bank Indebtedness	-	1,254
Accounts Payable	10,475	13,540
Wages Payable	10,491	10,931
Deferred Revenue	<u>41,054</u>	<u>-</u>
	62,021	25,725
<b>OPERATING SURPLUS (DEFICIT)</b>	<u>(11,683)</u>	<u>(2,486)</u>
	<u>50,338</u>	<u>23,239</u>

**TUKTOYAKTUK DISTRICT EDUCATION AUTHORITY**  
**STATEMENT OF REVENUE AND EXPENDITURES**  
For the year ended June 30, 2010

	<u>2010</u>	<u>2009</u>
<b>REVENUE</b>		
BDEC - regular contributions	46,900	47,157
BDEC - other contributions	26,100	26,900
GNWT revenue	-	-
Other Revenue	<u>86,471</u>	<u>55,437</u>
	<u>159,471</u>	<u>129,494</u>
<b>EXPENDITURES</b>		
School Programs	95,404	186,489
Inclusive Schooling	-	-
Student Accomodations	-	-
O&M	-	-
Administration	66,263	94,474
Aboriginal languages	<u>7,000</u>	<u>5,000</u>
	<u>168,667</u>	<u>285,963</u>
<b>EXCESS REVENUE (EXPENDITURES)</b>	(9,197)	(156,469)
<b>OPENING SURPLUS (DEFICIT)</b>	<u>(2,486)</u>	<u>153,983</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u><u>(11,683)</u></u>	<u><u>(2,486)</u></u>

**SCHEDULE 22**

**Tuktoyaktuk District Education Authority  
Schedule Of Expenditures  
For the year ended June 30, 2010**

	<b>School Programs</b>	<b>Inclusive Schooling</b>	<b>Residences</b>	<b>Operations &amp; Maintenance</b>	<b>Administration</b>	<b>Aboriginal Languages</b>	<b>Fiscals &amp; Transfers</b>	<b>Totals</b>
<b>SALARIES</b>								
Teachers	-	-	-	-	-	-	-	-
Instruction Assistant	-	-	-	-	-	-	-	-
Non-instructional staff	28,472	-	-	-	38,448	-	-	66,920
Board/Trustee honoraria	-	-	-	-	8,044	-	-	8,044
<b>EMPLOYEE BENEFITS</b>								
Employee benefit/allowance	1,424	-	-	-	2,135	-	-	3,559
Leave and termination	-	-	-	-	-	-	-	-
<b>SERVICES PURCHASED/CONTRACTED</b>								
Professional/technical services	-	-	-	-	-	-	-	-
Postage/communication	-	-	-	-	(2,901)	-	-	(2,901)
Utilities	-	-	-	-	-	-	-	-
Travel	-	-	-	-	4,008	-	-	4,008
Student support/awards	7,411	-	-	-	-	-	-	7,411
Advertising/printing/publishing	1,744	-	-	-	-	-	-	1,744
Maintenance/repair	-	-	-	-	-	-	-	-
Rentals/leases	-	-	-	-	-	-	-	-
Others	-	-	-	-	3,622	-	-	3,622
Contracted services	30,649	-	-	-	2,489	-	-	33,137
<b>MATERIALS/SUPPLIES/FREIGHT</b>								
Materials	24,683	-	-	-	10,419	7,000	-	42,102
Furniture and equipment	906	-	-	-	-	-	-	906
Freight	115	-	-	-	-	-	-	115
<b>TRANSFERS</b>								
	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>	<b>95,404</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>66,263</b>	<b>7,000</b>	<b>-</b>	<b>168,667</b>

**ULUKHAKTOK DISTRICT EDUCATION AUTHORITY**  
**BALANCE SHEET**  
**June 30, 2010**

	<u>2010</u>	<u>2009</u>
<b>ASSETS</b>		
Cash	38,887	51,187
Accounts receivable - net	182	1,757
Due from related party	<u>30,661</u>	<u>20,661</u>
	<u>69,730</u>	<u>73,605</u>
 <b>LIABILITIES</b>		
Accounts Payable	500	-
Wages Payable	471	493
Deferred Revenue	<u>32,980</u>	<u>51,275</u>
	33,951	51,768
 <b>OPERATING SURPLUS (DEFICIT)</b>	<u>35,779</u>	<u>21,837</u>
	<u>69,730</u>	<u>73,605</u>

**ULUKHAKTOK DISTRICT EDUCATION AUTHORITY**  
**STATEMENT OF REVENUE AND EXPENDITURES**  
**For the year ended June 30, 2010**

	<u>2010</u>	<u>2009</u>
<b>REVENUE</b>		
BDEC - regular contributions	39,100	38,793
BDEC - other contributions	10,900	10,670
GNWT revenue	30,005	32,299
Other Revenue	11,092	5,193
	<u>91,097</u>	<u>86,955</u>
<b>EXPENDITURES</b>		
School Programs	45,462	53,198
Inclusive Schooling	-	-
Student Accomodations	-	-
O&M	-	-
Administration	13,150	15,209
Aboriginal languages	18,543	13,353
	<u>77,155</u>	<u>81,760</u>
<b>EXCESS REVENUE (EXPENDITURES)</b>	13,942	5,195
<b>OPENING SURPLUS (DEFICIT)</b>	<u>21,837</u>	<u>16,642</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>35,779</u>	<u>21,837</u>

**SCHEDULE 25**

**Ulukhaktok District Education Authority  
Schedule Of Expenditures  
For the year ended June 30, 2010**

	School Programs	Inclusive Schooling	Residences	Operations & Maintenance	Admin	Aboriginal Languages	Fiscals & Transfers	Totals
<b>SALARIES</b>								
Teachers	-	-	-	-	-	-	-	-
Instruction Assistant	-	-	-	-	-	4,750	-	4,750
Non-instructional staff	29,187	-	-	-	1,112	7,042	-	37,341
Board/Trustee honoraria	-	-	-	-	8,350	-	-	8,350
<b>EMPLOYEE BENEFITS</b>								
Employee benefit/allowance	-	-	-	-	-	-	-	-
Leave and termination	2,353	-	-	-	784	784	-	3,922
<b>SERVICES PURCHASED/ CONTRACTED</b>								
Professional/technical services	-	-	-	-	-	-	-	-
Postage/communication	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-
Student support/awards	11,799	-	-	-	-	-	-	11,799
Advertising/printing/publishing	-	-	-	-	-	-	-	-
Maintenance/repair	-	-	-	-	-	-	-	-
Rentals/leases	-	-	-	-	-	-	-	-
Others	-	-	-	-	2,639	-	-	2,639
Contracted services	-	-	-	-	-	-	-	-
<b>MATERIALS/SUPPLIES/FREIGHT</b>								
Materials	-	-	-	-	-	-	-	-
Furniture and equipment	2,122	-	-	-	265	5,967	-	8,354
Freight	-	-	-	-	-	-	-	-
<b>TRANSFERS</b>								
	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>	<b>45,462</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,150</b>	<b>18,543</b>	<b>-</b>	<b>77,155</b>

**SCHEDULE 26**

**BEAUFORT-DELTA DIVISIONAL EDUCATION COUNCIL  
NON-CONSOLIDATED BALANCE SHEET**

**June 30, 2010**

**A S S E T S**

	<b>2010</b>	<b>2009</b>
<b>CURRENT</b>		
Cash	2,128,389	3,907,390
Due from GNWT	1,021,894	70,227
Other accounts receivable	299,667	383,425
Prepaid expenses	52,372	18,996
	<u>3,502,323</u>	<u>4,380,038</u>
<b>TRUST FUND</b>	<u>250,156</u>	<u>246,248</u>
	<u><u>3,752,479</u></u>	<u><u>4,626,286</u></u>

**LI A B I L I T I E S**

<b>CURRENT</b>		
Bank Indebtedness	-	-
Accounts payable and accrued liabilities	421,145	618,164
Accrued salaries	2,099,952	1,693,411
Due to GNWT	381,960	201,912
Employee deductions payable	212,592	22,643
Leave and termination benefits	376,215	456,511
Deferred revenue	88,327	-
	<u>3,580,192</u>	<u>2,992,641</u>
<b>LONG-TERM</b>		
Leave and termination benefits	1,529,819	1,647,672
<b>TRUST FUND</b>	<u>250,156</u>	<u>246,248</u>
	<u>5,360,167</u>	<u>4,886,561</u>

**SURPLUS (Schedule 27)**

<b>OPERATING SURPLUS (DEFICIT)</b>	<u>(1,607,688)</u>	<u>(260,275)</u>
	<u><u>3,752,479</u></u>	<u><u>4,626,286</u></u>



**SCHEDULE 27**

**BEAUFORT-DELTA DIVISIONAL EDUCATION COUNCIL  
NON-CONSOLIDATED STATEMENT OF SURPLUS  
For the year ended June 30, 2010**

	<u>2010</u>	<u>2009</u>
<b>OPERATING SURPLUS / (DEFICIT)</b>		
Opening balance	(260,275)	(964,152)
Excess revenues (expenditures) per Schedule 28	<u>(1,347,413)</u>	<u>703,877</u>
Closing balance	<u><u>(1,607,688)</u></u>	<u><u>(260,275)</u></u>

**BEAUFORT-DELTA DIVISIONAL EDUCATION COUNCIL**  
**NON-CONSOLIDATED STATEMENT OF REVENUE AND EXPENDITURES**  
For the year ended June 30, 2010

	<b>2009 - 2010 Budget (Unaudited)</b>	<b>2009 - 2010 Actual</b>	<b>2008 - 2009 Actual</b>
<b>OPERATING FUND - REVENUE</b>			
Government of the Northwest Territories			
Regular contributions	29,775,685	30,196,049	29,879,686
Other contributions	326,000	503,756	1,198,516
	<u>30,101,685</u>	<u>30,699,805</u>	<u>31,078,202</u>
 Federal Government	 <u>-</u>	 <u>-</u>	 <u>-</u>
<b>BOARD GENERATED FUNDS</b>			
Sales and miscellaneous	-	104,200	205,055
Investment income	100,000	14,039	70,439
	<u>100,000</u>	<u>118,239</u>	<u>275,494</u>
<b>TOTAL OPERATING REVENUES</b>	<u>30,201,685</u>	<u>30,818,045</u>	<u>31,353,696</u>
 <b>OPERATING FUND EXPENDITURES</b>			
School Programs	18,106,738	20,728,900	18,539,592
Inclusive Schooling	4,492,823	4,029,163	3,328,001
Student Accommodations	195,000	149,625	188,134
Operations and Maintenance	3,660,482	2,593,009	3,945,674
Administration	1,976,325	1,953,279	2,009,727
Aboriginal Language/Cultural Programs	2,054,353	2,139,617	2,074,205
Fiscals & Transfers	412,277	571,864	564,486
<b>TOTAL EXPENDITURES</b>	<u>30,897,998</u>	<u>32,165,458</u>	<u>30,649,819</u>
 <b>EXCESS REVENUE (EXPENDITURES)</b>	 <u>(696,313)</u>	 <u>(1,347,413)</u>	 <u>703,877</u>

SCHEDULE 29

BEAUFORT-DELTA DIVISIONAL EDUCATION COUNCIL  
SCHEDULE OF EXPENDITURE  
For the year ended June 30, 2010

	School Programs	Inclusive Schooling	Student Accommodations	Operations & Maintenance	Administration	Aboriginal Languages	Fiscals & Transfers	Totals
<b>SALARIES</b>								
Teachers	15,251,221	1,813,405	-	-	-	1,455,036	-	18,519,662
Instruction Assistant	-	1,460,275	-	-	-	136,727	-	1,597,002
Non-instructional staff	3,458,405	359,762	-	-	1,169,330	132,603	-	5,120,100
Board/Trustee honoraria	-	-	-	-	41,025	-	-	41,025
<b>EMPLOYEE BENEFITS</b>								
Employee benefit/allowance	2,113	-	-	245,917	177,266	-	-	425,296
Leave and termination	87,414	44,291	-	-	(76,811)	14,764	-	69,658
<b>SERVICES PURCHASED/</b>								
<b>CONTRACTED</b>								
Professional/technical services	-	1,760	-	-	61,295	-	-	63,055
Postage/communication	131,344	96	3,460	-	39,148	-	-	174,048
Utilities	15,211	-	-	2,343,206	-	-	-	2,358,417
Travel	503,118	122,959	331	3,887	188,392	48,390	-	867,076
Student travel	37,585	24,488	135,668	-	-	1,046	-	198,787
Advertising/printing/publishing	5,552	-	413	-	13,842	-	-	19,807
Maintenance/repair	6,604	4,402	-	-	125,294	-	-	136,300
Rentals/leases	117,013	1,395	-	-	144,640	400	-	263,448
Others	68,813	20,093	-	-	19,959	8,539	-	117,404
Contracted services	161,407	64,642	7,500	-	17,217	244,469	-	495,234
<b>MATERIALS/SUPPLIES/FREIGHT</b>								
Materials	653,625	55,846	2,253	-	15,362	34,202	-	761,288
Furniture and equipment	155,703	47,043	-	-	6,741	62,558	-	272,046
Freight	73,771	8,706	-	-	10,578	884	-	93,939
<b>TRANSFERS TO DEAS'</b>								
	-	-	-	-	-	-	571,864	571,864
<b>TOTAL EXPENDITURE</b>	<b>20,728,900</b>	<b>4,029,163</b>	<b>149,625</b>	<b>2,593,009</b>	<b>1,953,279</b>	<b>2,139,617</b>	<b>571,864</b>	<b>32,165,457</b>

**SCHEDULE 30**

**BEAUFORT-DELTA DIVISIONAL EDUCATION COUNCIL  
REPORT ON ACTIVITIES OF SPECIFIC PROGRAMS  
INFRASTRUCTURE  
For the period ended June 30, 2010**

	<b>Personnel Infrastructure</b>
<b>Personnel Infrastructure</b>	
Contributions	<u>809,447</u>
Expenditures	
BDEC Travel	-
Staff Advertising	-
Removal In/Transfer	282,738
Ultimate Removal	103,204
WCB Premiums	<u>83,256</u>
 Total Expenditures	 <u>469,198</u>
 <b>SURPLUS</b>	 <u>340,249</u>
	 <b>Utilities/leases Infrastructure</b>
<b>Utilities Infrastructure</b>	
Contributions	<u>2,453,677</u>
Expenditures	
Fuel	931,217
Electricity	1,222,718
Water/Sewer	175,906
Leases	143,391
Garbage	13,365
 Total Expenditures	 <u>2,486,599</u>
 <b>DEFICIT</b>	 <u>(32,922)</u>
 Total Infrastructure Surplus	 307,328
 Contribution Repayable	 <u><u>(307,328)</u></u>

## Schedule 31

**BEAUFORT-DELTA DIVISIONAL EDUCATION COUNCIL**  
**SCHEDULE OF SPECIFIC PROGRAMS - FRENCH LANGUAGE PROGRAM**  
**For the Year Ended June 30, 2010**

French Second Language Instruction (FSL)	Contributions	Commitment	Total Expenses	
	From GNWT	From BDEC		
	1-Jul-09 30-Jun-10	1-Jul-09 30-Jun-10	1-Jul-09 30-Jun-10	Under/(Over) Funding
Teacher Assistants' Salaries	30,000	20,000	50,369	(369)
Core French 1-12 Salaries	25,000	50,000	538,786	(463,786)
French Immersion, Pioneer Class Salaries	70,000	50,000	108,792	11,208
French Immersion, Pioneer Class Resources	5,000	-	9,227	(4,227)
French Monitor	35,525	6,000	34,080	7,445
French Resources	4,500	3,000	9,905	(2,405)
Cultural Activities	8,400	-	8,400	-
Professional Development	9,000	-	13,953	(4,953)
				-
<b>TOTAL</b>	<b>187,425</b>	<b>129,000</b>	<b>773,513</b>	<b>(457,088)</b>

**SCHEDULE 32**

**BEAUFORT-DELTA DIVISIONAL EDUCATION COUNCIL  
SCHEDULE OF SPECIFIC PROGRAMS - ABORIGINAL LANGUAGES  
For the year ended June 30, 2010**

	<u>July 1/09 to March 31/10</u>	<u>April 1/10 to June 30/10</u>	<u>Total 2009/10</u>
<b>SECRETARY STATE FUNDING ABORIGINAL LANGUAGES</b>			
<b>REVENUES</b>	<u>84,000</u>	<u>-</u>	<u>84,000</u>
<b>EXPENDITURE:</b>			
CONTRIBUTION TO:			
INUVIALUKTUN LANGUAGE CENTRE			<u>115,000</u>
GWICH'IN LANGUAGE CENTRE			<u>115,000</u>
			<u>230,000</u>
<b>NET SURPLUS (DEFICIT)</b>			<u><u>(146,000)</u></u>

**SCHEDULE 33**

**BEAUFORT-DELTA DIVISIONAL EDUCATION COUNCIL  
SCHEDULE OF SPECIFIC PROGRAMS - NWT STUDENT SUCCESS INITIATIVE  
FOR THE YEAR ENDED JUNE 30, 2010**

**NWT Student Success Initiative  
Professional Development Initiative  
Title of Project: Literacy Numeracy**

	<b>TOTAL</b>
<b>APPROVED REVENUE</b>	
NWT SSI	55,000
NWTTA SSI PD Funding	<u>86,462</u>
	<u>141,462</u>
<b>EXPENDITURES</b>	
Salaries/Wages	
Speakers/Presenters Fees	51,762
Travel	
Teacher Travel	76,848
Teacher Accomodations/Per Diems	58,155
Workshop Services	14,374
Workshop Supplies	17,799
<b>Total Expenditures</b>	<u>218,937</u>
<b>Net Surplus/(Deficit)</b>	<u><u>(77,475)</u></u>

**SCHEDULE 34**

**BEAUFORT-DELTA DIVISIONAL EDUCATION COUNCIL  
SCHEDULE OF SPECIFIC PROGRAMS - ARCTIC TERN  
FOR THE YEAR ENDED JUNE 30, 2010**

	<b>Salaries</b>	<b>Supplies</b>	<b>Total</b>
<b>APPROVED REVENUE</b>	125,590	12,000	137,590
<b>EXPENDITURES</b>	129,176	11,551	140,727
	<u>(3,586)</u>	<u>449</u>	<u>(3,137)</u>



**BEAUFORT-DELTA DIVISIONAL EDUCATION COUNCIL**  
**Report on Activities of Specific Programs**  
**Details of Aboriginal Language and Culture-based Education Expenditures**  
**For the year ended June 30, 2010**

	Student Instruction	Teaching/ Learning Resources	Professional Development	School Activities & Integrated Community Programs	Total
<b>SALARIES</b>					
Teachers	1,422,475	-	-	-	1,422,475
Consultants	98,836	-	-	-	98,836
Instruction Assistant	169,288	-	-	-	169,288
Non-instructional staff	33,767	-	-	-	33,767
Honoraria	-	-	-	-	-
<b>EMPLOYEE BENEFITS</b>					
Employee benefit/allowance	14,764	-	-	-	14,764
<b>SERVICES PURCHASED/ CONTRACTED</b>					
Professional/technical services	-	-	-	-	-
Travel	23,514	-	24,876	1,046	49,436
Student transportation	-	-	-	-	-
Advertising/printing/publishing	-	-	-	-	-
Maintenance/repair	-	-	-	-	-
Rentals/leases	-	-	400	-	400
Other contracted Services	23,008	230,000	-	-	253,008
<b>MATERIALS/SUPPLIES/FREIGHT</b>					
Materials	34,202	-	-	-	34,202
Equipment	62,558	-	-	-	62,558
Freight	884	-	-	-	884
<b>TOTAL EXPENDITURE</b>	<b>1,883,295</b>	<b>230,000</b>	<b>25,276</b>	<b>1,046</b>	<b>2,139,617</b>

**SCHEDULE 36**

**BEAUFORT-DELTA DIVISIONAL EDUCATION COUNCIL  
Schedule of Specific Program - Inclusive Schooling  
For the year ended June 30, 2010**

	Staff Development	Intervention Strategies	Assistive Technology	Student Resources	Southern Placements	Magnet Facilities	General Inclusive Schooling	Total
<b>SALARIES</b>								
Teachers	-	-	-	-	-	129,176	1,624,161	1,753,337
Consultants	-	-	-	-	-	-	292,229	292,229
Instruction Assistant	-	-	-	-	-	-	1,460,275	1,460,275
Non-instructional staff	-	-	-	-	-	-	67,534	67,534
Honoraria	-	-	-	-	-	-	-	-
<b>EMPLOYEE BENEFITS</b>								
Employee benefit/allowance	-	-	-	-	-	-	104,359	104,359
<b>SERVICES PURCHASED/ CONTRACTED</b>								
Professional/technical services	-	-	-	-	-	-	1,855	1,855
Travel	-	-	-	-	-	-	127,361	127,361
Student transportation (busing)	-	-	-	-	-	-	24,488	24,488
Advertising/printing/publishing	-	-	-	-	-	-	-	-
Maintenance/repair	-	-	-	-	-	-	-	-
Rentals/leases	-	-	-	-	-	-	-	-
Other contracted Services	-	-	-	-	-	-	85,132	85,132
<b>MATERIALS/SUPPLIES/FREIGHT</b>								
Materials	-	-	-	-	-	-	51,856	51,856
Equipment	-	-	8,938	-	-	-	43,094	52,032
Freight	-	-	-	-	-	-	8,706	8,706
<b>TOTAL EXPENDITURE</b>	-	-	8,938	-	-	129,176	3,891,050	4,029,163