

Consolidated Financial Statements of

**DEHCHO DIVISIONAL
EDUCATION COUNCIL**

June 30, 2010

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Financial Statements

June 30, 2010

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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 balance sheet of the Dehcho Divisional Education Council as at June 30, 2010 and the consolidated statements of revenue and expenditure, accumulated surplus and cash flow for the year then ended. These consolidated financial statements have been prepared solely for the information of the Government of the Northwest Territories, as described in Note 2. The 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.

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 the administration, as well as evaluating the overall financial statement presentation.

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.

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, 2010 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 9, 2010

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Statement of Revenue and Expenditure

For the year ended June 30, 2010

	Budget 2009-2010	Actual 2009-2010	Actual 2008-2009
Revenue			
Contributions from the Government of the Northwest Territories, Note 7			
Operations and maintenance	\$ 14,027,976	\$ 14,568,628	\$ 14,051,637
Other, Note 9	80,000	393,050	125,541
	14,107,976	14,961,678	14,177,178
Self-Generated Funds			
Rentals	36,000	20,800	34,050
Investment income	50,000	9,120	40,823
Contract and other	65,000	47,291	83,388
	151,000	77,211	158,261
Other School Authorities	-	371,712	332,473
	14,258,976	15,410,601	14,667,912
Expenditure (Schedule C)			
School programs	7,821,395	8,316,097	8,215,095
Inclusive schooling	2,576,073	2,204,605	2,098,424
Student accommodation	-	166,779	207,376
Operations and maintenance	2,011,308	1,789,861	2,188,271
Council administration	977,440	1,155,987	1,086,070
Amortization	-	6,840	6,840
Aboriginal languages	1,216,140	1,180,681	1,120,533
	14,602,356	14,820,850	14,922,609
Excess (Deficiency) of revenue over expenditure	\$ (343,380)	\$ 589,751	\$ (254,697)

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Statement of Cash Flow

For the year ended June 30, 2010

	2009-2010	2008-2009
Operating Transactions		
Cash received from:		
Government of the Northwest Territories	\$ 14,385,338	\$ 14,205,149
Government of Canada	79,000	79,000
Recoveries and general revenue	480,890	467,856
	<u>14,945,228</u>	<u>14,752,005</u>
Cash paid for:		
Compensation and benefits	11,578,476	11,237,891
Operations and maintenance	3,549,632	3,535,459
	<u>15,128,108</u>	<u>14,773,350</u>
Cash provided by (used for) operating transactions	<u>(182,880)</u>	<u>(21,345)</u>
Change in cash and cash equivalents during the year	(182,880)	(21,345)
Cash and cash equivalents, beginning of year	2,338,971	2,360,316
Cash and cash equivalents, end of year	<u>\$ 2,156,091</u>	<u>\$ 2,338,971</u>

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Statement of Accumulated Surplus

For the year ended June 30, 2010

	2009-2010	2008-2009
Accumulated surplus (Deficit), beginning of year		
Divisional Education Council	\$ (253,354)	\$ (21,850)
District Education Authorities	146,335	169,528
	(107,019)	147,678
Excess (Deficiency) of revenue over expenditure	589,751	(254,697)
Accumulated surplus (Deficit), end of year, Note 6	\$ 482,732	\$ (107,019)
Comprised of:		
Divisional Education Council	\$ 304,269	\$ (253,354)
District Education Authorities	178,463	146,335
	\$ 482,732	\$ (107,019)

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Balance Sheet

June 30, 2010

	2010	2009
ASSETS		
Current Assets		
Cash and short term investments	\$ 2,156,091	\$ 2,338,971
Due from Government of the Northwest Territories	495,035	32,492
Other accounts receivable	5,112	37,034
Prepaid expenses	20,314	20,314
	2,676,552	2,428,811
Capital Asset, Note 3	26,220	33,060
	\$ 2,702,772	\$ 2,461,871
LIABILITIES		
Current Liabilities		
Accounts payable and accrued liabilities	\$ 912,054	\$ 1,359,372
Employee deductions payable	2,162	387
Due to Government of the Northwest Territories	-	1,090
Deferred revenue, Note 10	112,392	146,099
Accrued employee leave and termination benefits, current portion	299,986	190,872
	1,326,594	1,697,820
Scholarship Fund	12,080	12,035
Accrued Employee Leave and Termination Benefits, Note 5	881,366	859,035
	2,220,040	2,568,890
ACCUMULATED SURPLUS (DEFICIT)		
Per accompanying statement	482,732	(107,019)
	\$ 2,702,772	\$ 2,461,871

Approved:

Marta Noriega Chair

Karen 1774 Vice-chair

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2010

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, 2010

Note 3. Capital Asset

	Rate	Cost	Accumulated Amortization	Carrying Value 2010	2009
Automotive equipment	12%	\$ 57,000	\$ 30,780	\$ 26,220	\$ 33,060

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:

	2009-2010	2008-2009
Non-teacher salaries and benefits	\$ 357,711	\$ 450,876
Teachers' salaries and benefits	468,795	700,598
	\$ 826,506	\$ 1,151,474

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:

	2009-2010	2008-2009
Employee leave	\$ 190,221	\$ 154,849
Employee termination	991,131	895,058
	1,181,352	1,049,907
Less current portion	(299,986)	(190,872)
	\$ 881,366	\$ 859,035

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2010

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:

	2009-2010	2008-2009
Accumulated surplus (deficit) as reported in these financial statements	\$ 482,732	\$ (107,019)
Add:		
Employee termination benefits	991,130	895,058
Accrual for summer salaries (classroom assistants)	101,044	98,099
Infrastructure deficit	(3,605)	291,149
Accumulated surplus for Council management purposes	\$ 1,571,301	\$ 1,177,287

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 and utility 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, 2010, the Council had outstanding purchase order commitments for goods and services ordered, but not yet received, totaling \$48,157 (June 30, 2009 - \$3,923).

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2010

Note 9. Other Revenue

Other GNWT contribution revenue consists of:

	2009-2010	2008-2009
Aboriginal languages Vote 4	\$ 79,000	\$ 79,000
French language	55,000	-
MACA Youth Programs	200,600	46,541
Health & Social Services	14,700	-
CTS Funding	21,000	-
ECE Programs	22,750	-
	\$ 393,050	\$ 125,541

Note 10. Deferred Revenue

	2009-2010	2008-2009
Imperial Oil Library	\$ 1,254	\$ 6,465
Librarian Program	2,338	2,338
Aurora College - ALCIP	-	39,360
Fort Providence Playground	-	22,466
Fort Liard Playground	26,000	11,000
MACA - Youth Project	-	30,000
MACA - Wrigley	2,800	-
CTS-SSI Contribution	80,000	-
Fort Providence DEA	-	34,470
	\$ 112,392	\$ 146,099

Note 11. 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 12. Comparative Figures

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

Note 13. 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, 2010

Personnel

Revenue

Funding received, July 1, 2009 - June 30, 2010	\$	216,026
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Expenditure

Staffing:

Applicant Travel	31,704
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Advertising	2,480
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Employee Benefits:

Removal in	101,753
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Ultimate Removal	67,252
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Medical Travel Assistance	-
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Workers' Compensation	28,873
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	232,062
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Deficit, June 30, 2010	\$	(16,036)
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Utilities

Revenue

Funding received, July 1, 2009 - June 30, 2010	\$	1,057,957
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Expenditure

Utilities

Fuel	302,632
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Electricity	603,155
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Water/sewer	66,208
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Housing

Building maintenance	37,718
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Heating fuel	7,468
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Electricity	1,425
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Water / Sewer	6,510
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Lease payments	13,200
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	1,038,316
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Deficit, June 30, 2010	\$	19,641
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Net Deficit, June 30, 2010	\$	3,605
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DEHCHO DIVISIONAL EDUCATION COUNCIL

Schedule B-1 - Specific Program Activities

For the year ended June 30, 2010

	July 1, 2009 to March 31, 2010	April 1, 2010 to June 30, 2010	Total Council Fiscal Year 2009/2010
Aboriginal Languages Vote 4			
Revenue			
Deficit, June 30, 2009	\$ (31,786)		
Deficit, March 31, 2010		\$ 3,814	
Funding received	79,000	-	\$ 79,000
Other	-	11,420	11,420
	47,214	15,234	90,420
Expenditure			
Salaries	-	-	-
Resources	6,974	49,172	56,146
Workshops and meetings	30,039	2,915	32,954
Other O & M	6,387	6,209	12,596
	43,400	58,296	101,696
Deficit, March 31, 2010	\$ 3,814		
Deficit, June 30, 2010		\$ (43,062)	
			\$ (11,276)

DEHCHO DIVISIONAL EDUCATION COUNCIL

Schedule B-2 - Specific Program Activities

For the year ended June 30, 2010

NWT Student Success Initiative

	NWT SSI Funding	NWTTA SSI PD Funding	Total
<i>Education Through Commitment - Bompas & Deh Gah Schools</i>			
Revenue	\$ 55,000	\$ -	\$ 55,000
Expenditure			
Salaries and wages			
Facilitator fees	24,069	-	24,069
Student resources	31,056	11,044	42,100
Camp supplies	-	14,187	14,187
Travel	-	11,246	11,246
	55,125	36,477	91,602
Surplus (Deficit)	\$ (125)	\$ (36,477)	\$ (36,602)

DEHCHO DIVISIONAL EDUCATION COUNCIL

Schedule B-3 - Details of Inclusive Schooling Expenditures

For the year ended June 30, 2010

Function	Staff Development	Intervention Strategies	Assistive Technology	Student Resources	Southern Placements	Magnet Facilities	General Inclusive Schooling	Total
Salaries								
Program support teachers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	735,405	735,405
Consultants	-	-	-	-	-	-	-	-
Instruction assistants	-	-	-	-	-	-	956,060	956,060
Non-instructional staff	-	-	-	-	-	-	170,533	170,533
Honoraria	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	1,861,998	1,861,998
Employee Benefits								
Employee benefits and allowances	-	-	-	-	-	-	80,060	80,060
Services Purchased/Contracted								
Professional and technical services	-	-	-	-	-	-	-	-
Travel	10,808	-	-	-	-	-	9,307	20,115
Student transportation	-	-	-	-	-	-	-	-
Advertising, printing and publishing	-	-	-	-	-	-	-	-
Maintenance and repairs	-	-	-	-	-	-	-	-
Rentals and leases	-	-	-	-	-	-	-	-
Other contracted services	-	138,247	-	-	50,095	-	42,101	230,443
	10,808	138,247	-	-	50,095	-	51,408	250,558
Materials, Supplies and Freight								
Materials	-	-	-	-	-	-	11,944	11,944
Freight	-	-	-	-	-	-	45	45
	-	-	-	-	-	-	11,989	11,989
Total	\$ 10,808	\$ 138,247	\$ -	\$ -	\$ 50,095	\$ -	\$ 2,005,455	\$ 2,204,605

DEHCHO DIVISIONAL EDUCATION COUNCIL

Schedule B-4 - 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 and Integrated Community Programs	Total
Salaries					
ALCBE teachers	\$ -	\$ -	\$ -	\$ -	\$ -
Language consultants	-	-	-	-	-
Instruction assistants	799,062	-	-	-	799,062
Non-instructional staff	-	249,101	-	-	249,101
Honoraria	-	-	-	-	-
	799,062	249,101	-	-	1,048,163
Employee Benefits					
Employee benefits and allowances	23,161	-	-	-	23,161
Services Purchased/Contracted					
Professional services	-	205	-	-	205
Travel	-	10,954	2,580	-	13,534
Student transportation	-	-	-	-	-
Advertising, printing and publishing	-	48,898	-	-	48,898
Maintenance and repairs	-	-	-	-	-
Rentals and leases	-	2,500	-	-	2,500
Other contracted services	-	9,450	-	-	9,450
	-	72,007	2,580	-	74,587
Materials, Supplies and Freight					
Materials	-	25,384	-	8,375	33,759
Freight	-	1,011	-	-	1,011
	-	26,395	-	8,375	34,770
Total	\$ 822,223	\$ 347,503	\$ 2,580	\$ 8,375	\$ 1,180,681

DEHCHO DIVISIONAL EDUCATION COUNCIL

Schedule B-5 - Specific Program Activities

For the year ended June 30, 2010

French Language Program

	Contribution from GNWT		Commitment from Dehcho		Total
Core French 1-12 (salary)	\$	50,000	\$	56,591	\$ 106,591
Resources		-		4,388	4,388
Total	\$	50,000	\$	60,979	\$ 110,979

DEHCHO DIVISIONAL EDUCATION COUNCIL

Schedule C - Details of Council Expenditure (Consolidated)

For the year ended June 30, 2010

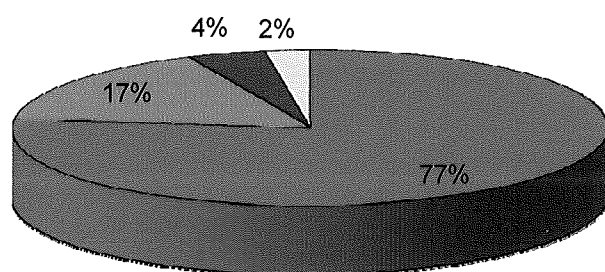
Function	School Programs	Inclusive Schooling	Student Accommodation	Operations and Maintenance	Council Administration	Aboriginal Languages	Fiscal & Transfers	Total
Salaries								
Teachers' salaries	\$ 5,745,804	\$ 735,405	\$ -	\$ -	\$ -	\$ -	\$ -	6,481,209
Consultants	-	-	-	-	-	-	-	-
Instruction assistants	-	956,060	-	-	-	799,062	-	1,755,122
Non-instructional staff	898,770	170,533	-	721,222	723,835	249,101	-	2,763,461
Council/Trustee honorarium	-	-	-	-	42,075	-	-	42,075
	6,644,574	1,861,998	-	721,222	765,910	1,048,163	-	11,041,867
Employee Benefits								
Employee benefits and allowances	158,314	39,244	-	15,937	16,551	23,161	-	253,207
Leave and termination	50,838	40,816	-	-	-	-	-	91,654
	209,152	80,060	-	15,937	16,551	23,161	-	344,861
Services Purchased/Contracted								
Professional services	34,877	-	-	-	17,970	-	-	52,847
Postage and communication	33,940	-	921	-	36,762	205	-	71,828
Utilities	-	-	-	987,398	-	-	-	987,398
Travel	334,806	20,115	6,574	-	97,821	13,534	-	472,850
Student travel	67,915	-	-	-	-	-	-	67,915
Advertising, printing and publishing	-	-	-	-	-	48,898	-	48,898
Maintenance and repair	-	-	-	37,718	23,925	-	-	61,643
Rentals and leases	26,161	-	-	13,200	23,215	2,500	-	65,076
Contracted services	75,248	188,343	146,870	14,386	4,000	9,450	-	438,297
Other	78,032	42,101	-	-	57,341	-	-	177,474
	650,979	250,559	154,365	1,052,702	261,034	74,587	-	2,444,226
Materials, Supplies and Freight								
Materials	423,293	11,944	11,975	-	107,748	33,759	-	588,719
Freight	32,735	44	439	-	4,444	1,011	-	38,673
	456,028	11,988	12,414	-	112,192	34,770	-	627,392
Amortization	-	-	-	-	-	-	6,840	6,840
Local programs, supplies and office	355,364	-	-	-	300	-	-	355,664
Total	\$ 8,316,097	\$ 2,204,605	\$ 166,779	\$ 1,789,861	\$ 1,155,987	\$ 1,180,681	\$ 6,840	\$ 14,820,850

DEHCHO DIVISIONAL EDUCATION COUNCIL

Graphical Representation of Expenditure

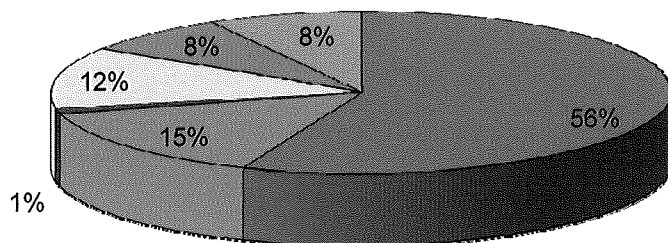
For the year ended June 30, 2010

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, 2010

	Fort Simpson	Fort Providence	Fort Liard	Jean Marie River	Wrigley	Nahanni Butte	Trout Lake	Kakisa Lake	Total
Revenue									
Contributions from Divisional Council	\$ 51,432	\$ 48,612	\$ 27,268	\$ 16,495	\$ 19,415	\$ 18,132	\$ 16,291	\$ 16,059	\$ 213,704
Other	72,537	205,186	11,527	585	18,739	3,838	17,761	7,069	337,242
Deferred revenue, opening	-	34,470	-	-	-	-	-	-	34,470
Deferred revenue, closing	-	-	-	-	-	-	-	-	-
	123,969	288,268	38,795	17,080	38,154	21,970	34,052	23,128	585,416
Expenditure									
School programs	36,489	241,268	43,318	5,621	28,526	17,388	22,059	16,557	411,226
Bus program	42,101	-	-	-	-	-	-	-	42,101
Council administration	24,669	40,789	6,122	3,150	11,055	6,192	3,350	4,629	99,956
	103,259	282,057	49,440	8,771	39,581	23,580	25,409	21,186	553,283
Excess (Deficiency) of Revenue over Expenditure	20,710	6,211	(10,645)	8,309	(1,427)	(1,610)	8,643	1,942	32,133
Accumulated surplus (Deficit), beginning of year	43,978	49,848	23,923	15,028	884	5,302	4,987	2,385	146,335
Accumulated surplus (Deficit), end of year	\$ 64,688	\$ 56,059	\$ 13,278	\$ 23,337	\$ (543)	\$ 3,692	\$ 13,630	\$ 4,327	\$ 178,468
Composition of Ending Accumulated Surplus (Deficit)									
Cash in bank (bank overdraft)	\$ 29,588	\$ 37,828	\$ 13,278	\$ 23,337	\$ (543)	\$ 3,692	\$ 3,844	\$ 4,327	\$ 115,351
Short-term investments	35,100	-	-	-	-	-	-	-	35,100
Accounts Receivable	-	18,231	-	-	-	-	9,786	-	28,017
	\$ 64,688	\$ 56,059	\$ 13,278	\$ 23,337	\$ (543)	\$ 3,692	\$ 13,630	\$ 4,327	\$ 178,468

DEHCHO DIVISIONAL EDUCATION COUNCIL

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

For the year ended June 30, 2010

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations and Maintenance			Aboriginal Languages	Total
				Council Administration				
Salaries								
Teachers' salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction assistant	-	-	-	-	-	-	-	-
Non-instructional staff	25,311	-	-	-	-	32,878	-	58,189
Council/Trustee honorarium	-	-	-	-	-	21,184	-	21,184
	25,311	-	-	-	-	54,062	-	79,373
Employee Benefits								
Employee benefits and allowances	2,142	-	-	-	-	-	-	2,142
Leave and termination	-	-	-	-	-	-	-	-
	2,142	-	-	-	-	-	-	2,142
Services Purchased/Contracted								
Professional services	-	-	-	-	-	-	-	-
Postage and communication	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-
Travel	5,377	-	-	-	-	-	-	5,377
Student travel	6,000	-	-	-	-	-	-	6,000
Advertising, printing and publishing	-	-	-	-	-	-	-	-
Maintenance and repair	-	-	-	-	-	2,525	-	2,525
Rentals and leases	-	-	-	-	-	-	-	-
Other	17,032	-	-	-	-	40,339	-	57,371
Contracted services	-	-	-	-	-	-	-	-
	28,409	-	-	-	-	42,864	-	71,273
Materials, Supplies and Freight								
Materials	-	-	-	-	-	2,730	-	2,730
Freight	-	-	-	-	-	-	-	-
	-	-	-	-	-	2,730	-	2,730
Bus program								
	-	42,101	-	-	-	-	-	42,101
Local programs, supplies and office								
	355,364	-	-	-	-	300	-	355,664
Total	\$ 411,226	\$ 42,101	\$ -	\$ -	\$ -	\$ 99,956	\$ -	\$ 553,283

FORT SIMPSON

District Education Authority Statement of Revenues and Expenses

For the year ended June 30, 2010

	Current Year Budget	Current Year Actual	Prior Year Actual
Revenue			
Contributions from Divisional Council	\$ 51,432	\$ 51,432	\$ 50,497
Other	-	72,537	64,583
	51,432	123,969	115,080
Expenditure			
School programs	-	36,489	54,973
Bus program	-	42,101	44,796
Council administration	-	24,669	8,771
	\$ -	103,259	108,540
Excess (Deficiency) of Revenue over Expenditure		20,710	6,540
Accumulated surplus, beginning of year		43,978	37,438
Accumulated surplus (Deficit), end of year		\$ 64,688	\$ 43,978
Composition of Ending Accumulated Surplus			
Cash in bank		\$ 29,588	\$ 8,881
Short-term investments		35,100	35,097
		\$ 64,688	\$ 43,978

FORT SIMPSON DISTRICT EDUCATION AUTHORITY

Details of DEA Expenditure

For the year ended June 30, 2010

Function	School Programs	Inclusive Schooling	Accommodation	Student	Operations and Maintenance	Council Administration	Aboriginal Languages	Total
Salaries								
Teachers' salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction assistant	-	-	-	-	-	-	-	-
Non-instructional staff	-	-	-	-	-	24,669	-	24,669
Council/Trustee honorarium	-	-	-	-	-	-	-	-
	-	-	-	-	-	24,669	-	24,669
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	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Bus program	-	42,101	-	-	-	-	-	42,101
Local programs, supplies and office	36,489	-	-	-	-	-	-	36,489
Total	\$ 36,489	\$ 42,101	\$ -	\$ -	\$ -	\$ 24,669	\$ -	\$ 103,259

FORT PROVIDENCE

District Education Authority Statement of Revenues and Expenses

For the year ended June 30, 2010

	Current Year Budget	Current Year Actual	Prior Year Actual
Revenue			
Contributions from Divisional Council	\$ 48,612	\$ 48,612	\$ 47,758
Other	107,607	205,186	231,811
Deferred revenue, opening	-	34,470	-
Deferred revenue, closing	-	-	(34,470)
	156,219	288,268	245,099
Expenditure			
School programs	117,320	241,268	222,360
Council administration	38,899	40,789	32,332
	\$ 156,219	282,057	254,692
Excess (Deficiency) of Revenue over Expenditure	-	6,211	(9,593)
Accumulated surplus, beginning of year		49,848	59,441
Accumulated surplus, end of year		\$ 56,059	\$ 49,848
Composition of Ending Accumulated Surplus			
Cash in bank		\$ 37,828	\$ 84,318
Accounts Receivable		18,231	-
Deferred revenue		-	(34,470)
		\$ 56,059	\$ 49,848

FORT PROVIDENCE DISTRICT EDUCATION AUTHORITY

Details of DEA Expenditure

For the year ended June 30, 2010

Function	School Programs	Inclusive Schooling	Accommodation	Student	Operations and Maintenance	Council Administration	Aboriginal Languages	Total
Salaries								
Teachers' salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction assistant	-	-	-	-	-	-	-	-
Non-instructional staff	-	-	-	-	-	-	-	-
Council/Trustee honorarium	-	-	-	-	-	-	-	-
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	-	-	-	-	-	450	-	450
Rentals and leases	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	40,339	-	40,339
Contracted services	-	-	-	-	-	-	-	-
	-	-	-	-	-	40,789	-	40,789
Materials, Supplies and Freight								
Materials	-	-	-	-	-	-	-	-
Freight	-	-	-	-	-	-	-	-
Bus program								
	-	-	-	-	-	-	-	-
Local programs, supplies and office	241,268	-	-	-	-	-	-	241,268
Total	\$ 241,268	\$ -	\$ -	\$ -	\$ -	\$ 40,789	\$ -	\$ 282,057

FORT LIARD

District Education Authority Statement of Revenues and Expenses

For the year ended June 30, 2010

	Current Year Budget	Current Year Actual	Prior Year Actual
Revenue			
Contributions from Divisional Council	\$ 27,268	\$ 27,268	\$ 28,088
Other	-	11,527	2,445
	27,268	38,795	30,533
Expenditure			
School programs	9,250	43,318	76,259
Council administration	18,018	6,122	4,876
	\$ 27,268	49,440	81,135
Excess (Deficiency) of Revenue over Expenditure	-	(10,645)	(50,602)
Accumulated surplus, beginning of year	-	23,923	74,525
Accumulated surplus, end of year	-	\$ 13,278	\$ 23,923
Composition of Ending Accumulated Surplus			
Cash in bank	-	\$ 13,278	\$ 23,923

FORT LIARD DISTRICT EDUCATION AUTHORITY

Details of DEA Expenditure

For the year ended June 30, 2010

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations and Maintenance	Council Administration	Aboriginal Languages	Total
Salaries							
Teachers' salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction assistant	-	-	-	-	-	-	-
Non-instructional staff	-	-	-	-	-	-	-
Council/Trustee honorarium	-	-	-	-	5,547	-	5,547
	-	-	-	-	5,547	-	5,547
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	-	-	-	-	575	-	575
Rentals and leases	-	-	-	-	-	-	-
Other	17,032	-	-	-	-	-	17,032
Contracted services	-	-	-	-	-	-	-
	17,032	-	-	-	575	-	17,607
Materials, Supplies and Freight							
Materials	-	-	-	-	-	-	-
Freight	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Local programs, supplies and office							
	26,286	-	-	-	-	-	26,286
Total	\$ 43,318	\$ -	\$ -	\$ -	\$ 6,122	\$ -	\$ 49,440

JEAN MARIE RIVER

District Education Authority Statement of Revenues and Expenses

For the year ended June 30, 2010

	Current Year Budget	Current Year Actual	Prior Year Actual
Revenue			
Contributions from Divisional Council	\$ 16,495	\$ 16,495	\$ 17,210
Other	-	585	14,396
	16,495	17,080	31,606
Expenditure			
School programs	4,645	5,621	15,264
Council administration	11,850	3,150	1,438
	\$ 16,495	8,771	16,702
Excess (Deficiency) of Revenue over Expenditure	-	8,309	14,904
Accumulated surplus (deficit) , beginning of year		15,028	124
Accumulated surplus, end of year		\$ 23,337	\$ 15,028
Composition of Ending Accumulated Surplus			
Cash		\$ 23,337	\$ 15,028

JEAN MARIE RIVER DISTRICT EDUCATION AUTHORITY

Details of DEA Expenditure

For the year ended June 30, 2010

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations and Maintenance	Council Administration	Aboriginal Languages	Total
Salaries							
Teachers' salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction assistant	-	-	-	-	-	-	-
Non-instructional staff	-	-	-	-	980	-	980
Council/Trustee honorarium	-	-	-	-	2,170	-	2,170
	-	-	-	-	3,150	-	3,150
Employee Benefits							
Employee benefits and allowances	-	-	-	-	-	-	-
Leave and termination	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional services	-	-	-	-	-	-	-
Postage and communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	1,947	-	-	-	-	-	1,947
Student travel	-	-	-	-	-	-	-
Advertising, printing and publishing	-	-	-	-	-	-	-
Maintenance and repair	-	-	-	-	-	-	-
Rentals and leases	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-
	1,947	-	-	-	-	-	1,947
Materials, Supplies and Freight							
Materials	-	-	-	-	-	-	-
Freight	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Local programs, supplies and office	3,674	-	-	-	-	-	3,674
Total	\$ 5,621	\$ -	\$ -	\$ -	\$ 3,150	\$ -	\$ 8,771

WRIGLEY

District Education Authority Statement of Revenues and Expenses

For the year ended June 30, 2010

	Current Year Budget	Current Year Actual	Prior Year Actual
Revenue			
Contributions from Divisional Council	\$ 19,415	\$ 19,415	\$ 19,525
Other	-	18,739	13,415
	19,415	38,154	32,940
Expenditure			
School programs	7,365	28,526	21,850
Council administration	12,050	11,055	10,175
	\$ 19,415	39,581	32,025
Excess (Deficiency) of Revenue over Expenditure	-	(1,427)	915
Accumulated surplus, beginning of year		884	(31)
Accumulated surplus (Deficit), end of year		\$ (543)	\$ 884
Composition of Ending Accumulated Surplus (Deficit)			
Cash (Bank overdraft)		\$ (543)	\$ 884

WRIGLEY DISTRICT EDUCATION AUTHORITY

Details of DEA Expenditure

For the year ended June 30, 2010

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations and Maintenance	Council Administration	Aboriginal Languages	Total
Salaries							
Teachers' salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction assistant	-	-	-	-	-	-	-
Non-instructional staff	-	-	-	-	2,600	-	2,600
Council/Trustee honorarium	-	-	-	-	5,425	-	5,425
	-	-	-	-	8,025	-	8,025
Employee Benefits							
Employee benefits and allowances	-	-	-	-	-	-	-
Leave and termination	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional services	-	-	-	-	-	-	-
Postage and communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	3,030	-	-	-	-	-	3,030
Student travel	-	-	-	-	-	-	-
Advertising, printing and publishing	-	-	-	-	-	-	-
Maintenance and repair	-	-	-	-	-	-	-
Rentals and leases	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-
	3,030	-	-	-	-	-	3,030
Materials, Supplies and Freight							
Materials	-	-	-	-	2,730	-	2,730
Freight	-	-	-	-	-	-	-
	-	-	-	-	2,730	-	2,730
Local programs, supplies and office							
	25,496	-	-	-	300	-	25,796
Total	\$ 28,526	\$ -	\$ -	\$ -	\$ 11,055	\$ -	\$ 39,581

NAHANNI BUTTE

District Education Authority Statement of Revenues and Expenses

For the year ended June 30, 2010

	Current Year Budget	Current Year Actual	Prior Year Actual
Revenue			
Contributions from Divisional Council	\$ 18,132	\$ 18,132	\$ 18,462
Other	-	3,838	13,411
	18,132	21,970	31,873
Expenditure			
School programs	14,932	17,388	26,310
Council administration	3,200	6,192	1,800
	\$ 18,132	23,580	28,110
Excess (Deficiency) of Revenue over Expenditure	-	(1,610)	3,763
Accumulated surplus, beginning of year		5,302	1,539
Accumulated surplus, end of year		\$ 3,692	\$ 5,302
Composition of Ending Accumulated Surplus			
Cash in bank		\$ 3,692	\$ 5,302

NAHANNI BUTTE DISTRICT EDUCATION AUTHORITY

Details of DEA Expenditure

For the year ended June 30, 2010

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations and Maintenance	Council Administration	Aboriginal Languages	Total
Salaries							
Teachers' salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction assistant	-	-	-	-	-	-	-
Non-instructional staff	1,963	-	-	-	-	-	1,963
Council/Trustee honorarium	-	-	-	-	4,692	-	4,692
	1,963	-	-	-	4,692	-	6,655
Employee Benefits							
Employee benefits and allowances	2,142	-	-	-	-	-	2,142
Leave and termination	-	-	-	-	-	-	-
	2,142	-	-	-	-	-	2,142
Services Purchased/Contracted							
Professional services	-	-	-	-	-	-	-
Postage and communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Student travel	-	-	-	-	-	-	-
Advertising, printing and publishing	-	-	-	-	-	-	-
Maintenance and repair	-	-	-	-	1,500	-	1,500
Rentals and leases	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-
	-	-	-	-	1,500	-	1,500
Materials, Supplies and Freight							
Materials	-	-	-	-	-	-	-
Freight	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Local programs, supplies and office	13,283	-	-	-	-	-	13,283
Total	\$ 17,388	\$ -	\$ -	\$ -	\$ 6,192	\$ -	23,580

TROUT LAKE

District Education Authority Statement of Revenues and Expenses

For the year ended June 30, 2010

	Current Year Budget	Current Year Actual	Prior Year Actual
Revenue			
Contributions from Divisional Council	\$ 16,291	\$ 16,291	\$ 16,126
Other	-	17,761	10,957
	16,291	34,052	27,083
Expenditure			
School programs	10,091	22,059	15,844
Council administration	6,200	3,350	5,307
	\$ 16,291	25,409	21,151
Excess (Deficiency) of Revenue over Expenditure	-	8,643	5,932
Accumulated surplus (Deficit), beginning of year		4,987	(945)
Accumulated surplus (Deficit), end of year		\$ 13,630	\$ 4,987
Composition of Ending Accumulated Surplus (Deficit)			
Cash in bank (Overdraft)		\$ 3,844	\$ 4,987
Accounts receivable		9,786	-
		13,630	4,987

KAKISA LAKE

District Education Authority Statement of Revenues and Expenses

For the year ended June 30, 2010

	Current Year Budget	Current Year Actual	Prior Year Actual
Revenue			
Contributions from Divisional Council	\$ 16,059	\$ 16,059	\$ 15,564
Other	-	7,069	15,244
	16,059	23,128	30,808
Expenditure			
School programs	14,784	16,557	21,348
Council administration	4,659	4,629	4,512
	\$ 19,443	21,186	25,860
Excess (Deficiency) of Revenue over Expenditure	(3,384)	1,942	4,948
Accumulated surplus, beginning of year		2,385	(2,563)
Accumulated surplus (Deficit), end of year		\$ 4,327	\$ 2,385
Composition of Ending Accumulated Surplus (Deficit)			
Cash (Bank overdraft)		\$ 4,327	\$ 2,385

KAKISA LAKE DISTRICT EDUCATION AUTHORITY

Details of DEA Expenditure

For the year ended June 30, 2010

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations and Maintenance	Council Administration	Aboriginal Languages	Total
Salaries							
Teachers' salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction assistant	-	-	-	-	-	-	-
Non-instructional staff	4,629	-	-	-	4,629	-	9,258
Council/Trustee honorarium	-	-	-	-	-	-	-
	4,629	-	-	-	4,629	-	9,258
Employee Benefits							
Employee benefits and allowances	-	-	-	-	-	-	-
Leave and termination	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional services	-	-	-	-	-	-	-
Postage and communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	400	-	-	-	-	-	400
Student travel	6,000	-	-	-	-	-	6,000
Advertising, printing and publishing	-	-	-	-	-	-	-
Maintenance and repair	-	-	-	-	-	-	-
Rentals and leases	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-
	6,400	-	-	-	-	-	6,400
Materials, Supplies and Freight							
Materials	-	-	-	-	-	-	-
Freight	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Local programs, supplies and office	5,528	-	-	-	-	-	5,528
Total	\$ 16,557	\$ -	\$ -	\$ -	\$ 4,629	\$ -	\$ 21,186