

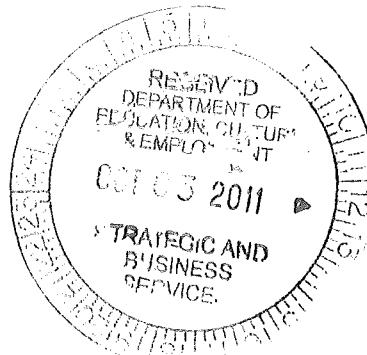


DEHCHO DIVISIONAL EDUCATION COUNCIL

Box 376, Fort Simpson, N.W.T. X0E 0N0

25 September 2011

Honorable Jackson Lafferty, Minister
Education Culture and Employment
Government of NWT
PO Box 1320
YELLOWKNIFE NT X1A 2L9



AUDITED FINANCIAL STATEMENTS 2010-2011

Dear Minister:

I am pleased to provide you with a copy of the Council's approved audited financial statements, prepared by Ashton, Chartered Accountants. A copy of the audited statements is enclosed. Other copies have been sent to your staff at the Department office. The financial statement were approved at our recent Council meeting on September 24, 2011.

If you have any questions concerning the statements please contact our staff at the Council office.

Yours truly,

Martina Norwegian
Chairperson

✓ CC: Sheila Devine, Board and Corporate Services

September 15, 2011

Dehcho Divisional Education Council
P.O. Box 376
Fort Simpson, NT. X0E 0N0

Dear Council Members:

Re: **June 30, 2011 Financial Statement Audit**

We have completed our audit examination of the Council for the fiscal year ending June 30, 2011 and are writing to comment on the financial statements and related matters. The objective of an audit is to obtain reasonable assurance whether the financial statements are free of material misstatement and it is not designed to identify matters that may be of interest to the Council in discharging its responsibilities. Accordingly, an audit would not usually identify all such matters.

1. Consolidated Financial Statements

The Council is required to consolidate the financial statements of the District Education Authorities (DEAs) with the Divisional Education Council. Transfers to DEAs have therefore been eliminated as an expense in the financial statements, the actual fundraising and other revenue and actual expenses of the DEAs as detailed in Schedule D have been included in the consolidated financial statements.

2. Financial Results

Council had a reported operating deficit for the year of \$498,554. Once the effects of an decrease in unfunded liabilities (employee termination benefits) of \$142,595; an increase in the summer salary accrual for classroom assistants of \$5,023; and the increase in infrastructure deficit of \$109,388 from prior year surplus of \$3,605 are factored in, there was a management-operating deficit of \$523,103 for the year. As a result, the accumulated management operating surplus at year-end has decreased to \$1,048,199 as shown in Note 6 to the financial statements.

The 2010/2011 budget approved by the Council had forecasted a current year operating deficit of \$317,857. Therefore, there was an overall unfavorable variance-from-budget of \$205,246 (based on book figures).

3. Books and Records

The books and records of the Council were found to be in excellent condition, with the exception of DEA records. The books and records of the DEAs were incomplete in some cases and continue to require extra attention.

Our recommendation is that a substantial portion of the recordkeeping responsibility for certain DEAs is transferred to the main administrative office where it can be completed more consistently using a standardized format.

4. DEA Donations-In-Kind

We noted that there had been some cases where donations-in-kind had been received by DEAs but were not recorded in the DEA financial records that we received. As charitable donation receipts are in some cases issued for such donations, it is strongly suggested that appropriate guidelines and policies are enforced regarding such donations.

5. Capital Asset – GMC Suburban

The Council currently holds title to a 2006 GMC Suburban which it acquired in a prior fiscal year. The vehicle is technically required to be owned by the GNWT and thus should not be shown as a capital asset on the balance sheet of the DEC. We have spoken with Sheila Devine who indicated that because this vehicle was capitalized in a prior year and has been amortized on a consistent basis since, the DEC should continue to apply the policy of amortizing the asset.

This communication is prepared solely for the information of the Council and is not intended for any other purpose. We accept no responsibility to a third party who uses this communication.

We would like to take this opportunity to thank the Council for selecting us as auditors and the administration for the assistance provided during our examination. If there are any questions or if additional information is required please feel free to contact the undersigned.

Yours truly,

ASHTON
Chartered Accountants
Business Advisors



Steven Rosendahl, CA
Partner

SR/sb
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DEHCHO DIVISIONAL EDUCATION COUNCIL
POST OFFICE BOX 376
FORT SIMPSON, NT.
X0E 0N0

MOTION PAPER

DATE: 2011-09-11

MOTION NUMBER: 774 - 09 - 11

MOVED BY: Yvonne Norwegian Yvonne Norwegian

SECONDED BY: Albertine Nadli Albertine Nadli

PREAMBLE:

MOTION: That the Consolidated Financial Statements for the Dehcho Divisional Education Council for the period ending June 30, 2011 and prepared by Ashton Chartered Accountants be accepted as presented.

VOTES FOR: 6

MOTION CARRIED: X

VOTES AGAINST: 0

MOTION DEFEATED: _____

Marlo Deneasi
CHAIRPERSON

Tom Deneasi
SUPERINTENDENT

Consolidated Financial Statements of

**DEHCHO DIVISIONAL
EDUCATION COUNCIL**

June 30, 2011

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Financial Statements

June 30, 2011

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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 statement of financial position of the Dehcho Divisional Education Council as at June 30, 2011 and the consolidated statements of operations, 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, 2011 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 19, 2011

DEHCHO

Consolidated

For the year

Revenue

This amount represents revenue received by the District Education Authorities from fundraising and contributions from Other GNWT Departments. The breakdown between fundraising activities from third parties and other GNWT Dept contributions is as follows: (estimated)

\$Fundraising- \$25,506
GNWT Contributions- \$202,000

Actual
2009-2010

Government of the NWT, Note 7			
Regular contribution	\$ 12,575,589	\$ 13,194,152	\$ 14,568,628
Other contributions, Note 9	80,000	575,957	393,050
	12,655,589	13,770,109	14,961,678
Self-Generated Funds			
Rentals	36,000	30,600	20,800
Investment income	7,500	21,897	9,120
Contract and other	115,000	79,171	47,291
	158,500	131,668	77,211
Other School Authorities	-	227,506	371,712
	12,814,089	14,129,283	15,410,601
Expenditure (Schedule C)			
Council administration	894,409	1,083,265	1,155,987
School programs	7,915,551	8,857,644	8,316,097
Inclusive schooling	2,512,181	2,582,365	2,204,605
Student accommodation	-	227,211	166,779
Operations and maintenance	675,620	768,495	1,789,861
Amortization	-	6,840	6,840
Aboriginal languages	1,134,185	1,102,017	1,180,681
	13,131,946	14,627,837	14,820,850
Surplus (Deficit)	\$ (317,857)	\$ (498,554)	\$ 589,751

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Statement of Cash Flow

For the year ended June 30, 2011

	2010-2011	2009-2010
Operating Transactions		
Cash received from:		
Government of the Northwest Territories	\$ 14,224,737	\$ 14,385,338
Government of Canada	-	79,000
Recoveries and general revenue	360,787	480,890
	14,585,524	14,945,228
Cash paid for:		
Compensation and benefits	12,311,609	11,578,476
Operations and maintenance	2,382,188	3,549,632
	14,693,797	15,128,108
Cash provided by (used for) operating transactions	(108,273)	(182,880)
Change in cash and cash equivalents during the year	(108,273)	(182,880)
Cash and cash equivalents, beginning of year	2,156,091	2,338,971
Cash and cash equivalents, end of year	\$ 2,047,818	\$ 2,156,091

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Statement of Accumulated Surplus

For the year ended June 30, 2011

	2010-2011	2009-2010
Accumulated surplus (Deficit), beginning of year		
Divisional Education Council	\$ 304,269	\$ (253,354)
District Education Authorities	178,463	146,335
	482,732	(107,019)
Excess (Deficiency) of revenue over expenditure	(498,554)	589,751
Accumulated surplus (Deficit), end of year, Note 6	\$ (15,822)	\$ 482,732
Comprised of:		
Divisional Education Council	\$ (300,154)	\$ 304,269
District Education Authorities	284,332	178,463
	\$ (15,822)	\$ 482,732

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Statement of Financial Position

June 30, 2011

	2011	2010
ASSETS		
Current Assets		
Cash and short term investments	\$ 2,047,818	\$ 2,156,091
Due from Government of the Northwest Territories	20,540	495,035
Other accounts receivable	2,615	5,112
Prepaid expenses	20,000	20,314
	2,090,973	2,676,552
<u>Capital Asset, Note 3</u>	19,380	26,220
	<u>\$ 2,110,353</u>	<u>\$ 2,702,772</u>
LIABILITIES		
Current Liabilities		
Accounts payable and accrued liabilities	\$ 1,058,553	\$ 912,054
Employee deductions payable	1,254	2,162
Deferred revenue, Note 10	92,525	112,392
Accrued employee leave and termination benefits, current portion	206,478	299,986
	1,358,810	1,326,594
Scholarship Fund	11,195	12,080
<u>Accrued Employee Leave and Termination Benefits, Note 5</u>	756,170	881,366
	<u>2,126,175</u>	<u>2,220,040</u>
ACCUMULATED SURPLUS (DEFICIT)		
<u>Per accompanying statement</u>	<u>(15,822)</u>	<u>482,732</u>
	<u>\$ 2,110,353</u>	<u>\$ 2,702,772</u>

Approved:

Mark Young Chair

Albertine Nadeau Vice-chair

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2011

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, 2011

Note 3. Capital Asset

	Rate	Cost	Accumulated Amortization	Carrying Value	
				2011	2010
Automotive equipment	12%	\$ 57,000	\$ 37,620	\$ 19,380	\$ 26,220

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:

	2010-2011	2009-2010
Non-teacher salaries and benefits	\$ 438,487	\$ 357,711
Teachers' salaries and benefits	472,798	468,795
	\$ 911,285	\$ 826,506

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:

	2010-2011	2009-2010
Employee leave	\$ 114,112	\$ 190,221
Employee termination	848,536	991,131
	962,648	1,181,352
Less current portion	(206,478)	(299,986)
	\$ 756,170	\$ 881,366

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2011

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:

	2010-2011	2009-2010
Accumulated surplus (deficit) as reported in these financial statements	\$ (15,822)	\$ 482,732
Add:		
Employee termination benefits	848,536	991,131
Accrual for summer salaries (classroom assistants)	106,097	101,044
Infrastructure deficit (surplus)	109,388	(3,605)
Accumulated surplus for Council management purposes	\$ 1,048,199	\$ 1,571,302

Note 7. Contributions from the Government of the Northwest Territories

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

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

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

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

Note 8. Purchase Order Commitments

At June 30, 2011, the Council had outstanding purchase order commitments for goods and services ordered, but not yet received, totaling \$11,382 (June 30, 2010 - \$48,157).

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2011

Note 9. Other Revenue

Other GNWT contribution revenue consists of:

	2010-2011	2009-2010
Aboriginal languages Vote 4	\$ 73,000	\$ 79,000
French language	50,000	55,000
MACA Youth Programs	217,035	200,600
Health & Social Services	22,500	14,700
CTS Funding	-	21,000
ECE Programs	137,219	22,750
Drop the pop	6,750	-
Food First	50,618	-
Breakfast for learning	18,835	-
	\$ 575,957	\$ 393,050

Note 10. Deferred Revenue

	2010-2011	2009-2010
Imperial Oil Library	\$ -	\$ 1,254
Librarian Program	-	2,338
Fort Liard Playground	-	26,000
MACA - Wrigley	-	2,800
CTS-SSI Contribution	71,375	80,000
Food First	8,446	-
Breakfest for learning	8,292	-
Active after school	4,412	-
	\$ 92,525	\$ 112,392

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, 2011

Personnel

Revenue

<u>Funding received, July 1, 2010 - June 30, 2011</u>	\$ 144,745
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Expenditure

Staffing:

Applicant Travel	29,671
Advertising	-

Employee Benefits:

Removal in	141,516
Ultimate Removal	14,516
Medical Travel Assistance	-
Workers' Compensation	55,230

Housing:

Leases	13,200
--------	--------

254,133

<u>Deficit, June 30, 2011</u>	\$ (109,388)
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DEHCHO DIVISIONAL EDUCATION COUNCIL

Schedule B-1 - Specific Program Activities

For the year ended June 30, 2011

	July 1, 2010 to March 31, 2011	April 1, 2011 to June 30, 2011	Total Council Fiscal Year 2010/2011
Aboriginal Languages Vote 4			
Revenue			
Deficit, June 30, 2010	\$ (43,062)		
Deficit, March 31, 2011		\$ (1,578)	
Funding received	73,000	-	\$ 73,000
Other	-	-	-
	29,938	(1,578)	73,000
Expenditure			
Salaries	25,315	-	25,315
Resources	2,382	109	2,491
Workshops and meetings	1,340	46,633	47,973
Other O & M	2,479	10,655	13,134
	31,516	57,397	88,913
Deficit, March 31, 2011	\$ (1,578)		
Deficit, June 30, 2011		\$ (58,975)	
		\$ (15,913)	

DEHCHO DIVISIONAL EDUCATION COUNCIL

Schedule B-2 - Specific Program Activities

For the year ended June 30, 2011

NWT Student Success Initiative

	NWT SSI Funding	NWT TA SSI PD Funding	Total
<i>Education Through Commitment - Bompas & Deh Gah Schools</i>			
Revenue	\$ 55,000	\$ -	\$ 55,000
Expenditure			
Salaries and wages			
Facilitator fees	32,314	10,686	43,000
Student resources	28,855	-	28,855
Camp supplies	-	-	-
Travel	-	25,420	25,420
	61,169	36,106	97,275
Surplus (Deficit)	\$ (6,169)	\$ (36,106)	\$ (42,275)

DEHCHO DIVISIONAL EDUCATION COUNCIL

Schedule B-3 - Details of Inclusive Schooling Expenditures

For the year ended June 30, 2011

Function	Staff Development	Intervention Strategies	Assistive Technology	Student Resources	Southern Placements	Magnet Facilities	General Inclusive Schooling	Total
Salaries								
Program support teachers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 861,522	\$ 861,522
Consultants	-	-	-	-	-	-	192,465	192,465
Instruction assistants	-	-	-	-	-	-	1,264,192	1,264,192
Non-instructional staff	-	-	-	-	-	-	-	-
Honoraria	-	-	-	-	-	-	-	-
							2,318,179	2,318,179
Employee Benefits								
Employee benefits and allowances	-	-	-	-	-	-	93,279	93,279
Services Purchased/Contracted								
Professional and technical services	10,454	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	20,255	30,709
Student transportation	-	-	-	-	-	-	-	-
Advertising, printing and publishing	-	-	-	-	-	-	-	-
Maintenance and repairs	-	-	-	-	-	-	-	-
Rentals and leases	-	-	-	-	-	-	-	-
Other contracted services	-	67,527	-	52,155	-	-	119,682	150,391
	10,454	67,527	-	52,155	-	20,255		
Materials, Supplies and Freight								
Materials	-	-	-	-	-	-	20,247	20,247
Freight	-	-	-	-	-	-	269	269
	-	-	-	-	-	-	20,516	20,516
Total	\$ 10,454	\$ 67,527	\$ -	\$ 52,155	\$ -	\$ 2,452,229	\$ 2,582,365	

DEHCHO DIVISIONAL EDUCATION COUNCIL

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

For the year ended June 30, 2011

	Student Instruction	Teaching/ Learning Resources	Professional Development	School Activities and Integrated Community Programs	Total
Salaries					
ALCBE teachers	\$ -	\$ -	\$ -	\$ -	\$ -
Language consultants	-	-	-	-	-
Instruction assistants	799,189	-	-	-	799,189
Non-instructional staff	-	210,943	-	-	210,943
Honoraria	-	-	-	-	-
	799,189	210,943	-	-	1,010,132
Employee Benefits					
Employee benefits and allowances	21,124	-	-	-	21,124
Services Purchased/Contracted					
Professional services	-	-	-	-	-
Travel	-	15,133	-	20,615	35,748
Student transportation	-	-	-	-	-
Advertising, printing and publishing	-	730	-	-	730
Maintenance and repairs	-	-	-	-	-
Rentals and leases	-	5,004	-	-	5,004
Other contracted services	-	15,175	-	-	15,175
	-	36,042	-	20,615	56,657
Materials, Supplies and Freight					
Materials	-	-	-	13,743	13,743
Freight	-	361	-	-	361
	-	361	-	13,743	14,104
Total	\$ 820,313	\$ 247,346	\$ -	\$ 34,358	\$ 1,102,017

DEHCHO DIVISIONAL EDUCATION COUNCIL

Schedule B-5 - Specific Program Activities

For the year ended June 30, 2011

French Language Program

	Contribution from GNWT	Commitment from Dehcho	Total
Core French 1-12 (salary)	\$ 50,000	\$ 55,561	\$ 105,561
Resources			
Total	\$ 50,000	\$ 55,561	\$ 105,561

DEHCHO DIVISIONAL EDUCATION COUNCIL
Schedule C - Details of Council Expenditure (Consolidated)

For the year ended June 30, 2011

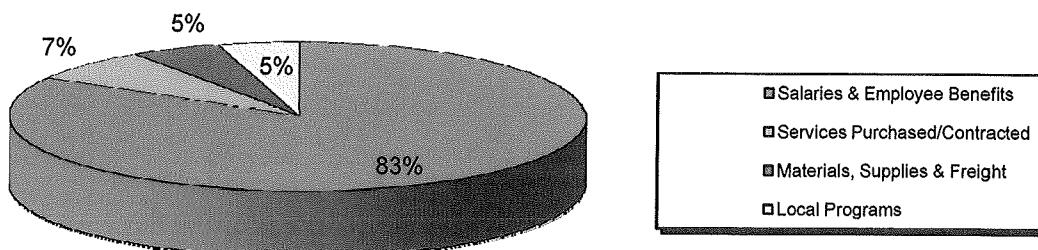
Function	School Programs	Inclusive Schooling	Student Accommodation	Operations and Maintenance	Council Administration	Aboriginal Languages	Fiscal & Transfers	Total
Salaries								
Teachers' salaries	\$ 5,989,379	\$ 861,522	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,850,901
Consultants	-	-	-	-	-	-	-	-
Instruction assistants	949,188	1,264,192	-	-	-	799,189	-	2,063,381
Non-instructional staff	-	192,465	-	-	687,808	673,689	210,943	2,714,093
Council/Trustee honorarium	-	-	-	-	18,525	-	-	18,525
	6,938,567	2,318,179	-	687,808	692,214	1,010,132	-	11,646,900
Employee Benefits								
Employee benefits and allowances	145,037	48,479	-	14,754	14,476	21,124	-	243,870
Leave and termination	241,206	44,799	-	-	-	-	-	286,005
	386,243	93,273	-	14,754	14,476	21,124	-	529,875
Services Purchased/Contracted								
Professional services	-	-	-	18,083	-	-	18,083	16
Postage and communication	55,440	-	928	-	23,970	-	-	80,338
Utilities	-	-	-	26,668	-	-	26,668	-
Travel	278,473	30,709	30,369	-	62,295	35,748	-	437,594
Student travel	16,278	-	-	-	-	-	-	16,278
Advertising, printing and publishing	20,243	-	-	-	-	730	-	20,973
Maintenance and repair	-	-	-	394	1,787	-	-	2,181
Rentals and leases	24,092	-	-	13,200	28,749	5,004	-	71,045
Contracted services	32,314	119,683	160,069	12,073	9,004	15,175	-	348,318
Other	-	-	-	18,667	-	-	-	18,667
	426,840	150,392	191,366	52,335	162,555	56,657	-	1,040,145
Materials, Supplies and Freight								
Materials	560,642	20,247	35,572	-	85,839	13,743	-	716,043
Freight	24,259	269	273	-	4,861	361	-	30,023
	584,901	20,516	35,845	-	90,700	14,104	-	746,066
Amortization								
Local programs, supplies and office	521,093	-	-	13,598	123,320	-	6,840	6,840
Total	\$ 8,857,644	\$ 2,582,365	\$ 227,211	\$ 768,495	\$ 1,083,265	\$ 1,102,017	\$ 6,840	\$ 14,627,837

DEHCHO DIVISIONAL EDUCATION COUNCIL

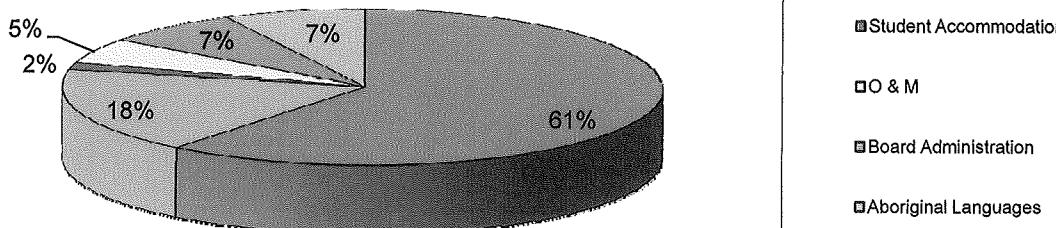
Graphical Representation of Expenditure

For the year ended June 30, 2011

Detail of Expenditure



Expenditure by Category



DEHCCHO DIVISIONAL EDUCATION COUNCIL
 Schedule D-1 - District Education Authority Operations (Summary)

For the year ended June 30, 2011

	Fort Simpson	Fort Providence	Fort Liard	Jean Marie River	Nahtanni Butte	Trout Lake	Kakisa Lake	Total
Revenue								
Contributions from Divisional Council	\$ 50,607	\$ 45,037	\$ 27,708	\$ 16,165	\$ 19,635	\$ 17,747	\$ 16,621	\$ 209,469
Other	224,141	260,411	23,047	9,475	14,642	-	12,073	10,617
Deferred revenue, opening	-	-	-	-	-	-	-	554,406
Deferred revenue, closing	214,748	305,448	50,755	25,640	34,277	17,747	28,694	26,566
Expenditure								
School programs	107,361	284,087	30,201	13,449	18,331	7,775	2,139	14,207
Bus program	42,453	-	1,090	-	-	-	-	43,543
Operations & maintenance	2,970	-	-	-	996	-	9,632	13,598
Council administration	12,281	65,373	5,359	3,078	7,174	4,136	25,744	175
	165,065	349,460	36,650	16,527	25,505	12,907	27,883	24,014
Excess (Deficiency) of Revenue over Expenditure	109,683	(44,012)	14,105	9,113	8,772	4,840	811	2,552
Accumulated surplus (Deficit), beginning of year	64,688	56,059	13,278	23,337	(543)	3,692	13,630	4,327
Accumulated surplus (Deficit), end of year	\$ 174,371	\$ 12,047	\$ 27,383	\$ 32,450	\$ 8,229	\$ 8,532	\$ 14,441	\$ 6,879
Composition of Ending Accumulated Surplus (Deficit)								
Cash in bank (bank overdraft)	\$ 174,371	\$ (5,587)	\$ 27,383	\$ 32,450	\$ 8,229	\$ 8,532	\$ 14,441	\$ 6,879
Accounts Receivable	-	17,634	-	-	-	-	-	17,634
	\$ 174,371	\$ 12,047	\$ 27,383	\$ 32,450	\$ 8,229	\$ 8,532	\$ 14,441	\$ 6,879
								284,332

DEHCHO DIVISIONAL EDUCATION COUNCIL
Schedule D-2 - Details of DEA Expenditures (Summary)

For the year ended June 30, 2011

Function	School Programs	Inclusive Schooling	Operations and Maintenance	Council Administration	Operations and Maintenance	Council Administration	Total
Salaries							
Teachers' salaries	\$ 12,006	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction assistant	-	43,543	-	13,845	-	67,408	12,006
Non-instructional staff	-	-	-	-	-	16,193	124,796
Council/Trustee honorarium	-	-	-	-	-	16,193	16,193
	12,006	43,543	13,845	83,601	6,129	152,995	
Employee Benefits							
Employee benefits and allowances	-	-	-	-	6,129	6,129	-
Leave and termination	-	-	-	-	-	-	-
	-	-	-	6,129	6,129	-	
Services Purchased/Contracted							
Professional services	38,004	-	-	-	-	38,004	-
Postage and communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	3,756	-	-	-	-	175	3,931
Student travel	28,749	-	-	-	-	-	28,749
Advertising, printing and publishing	-	-	-	-	-	-	-
Maintenance and repair	-	-	-	-	-	-	-
Rentals and leases	-	-	-	-	-	-	-
Other	98,870	-	1,071	18,547	118,488	-	-
Contracted services	25,913	-	-	-	25,913	-	-
	195,292	-	1,071	18,722	118,488	25,913	215,085
Materials, Supplies and Freight							
Materials	36,719	-	-	-	13,443	50,162	-
Freight	-	-	-	-	-	-	-
	36,719	-	-	-	13,443	50,162	
Local programs, supplies and office							
Total	\$ 233,553	\$ -	\$ 107	\$ -	\$ 233,640	\$ -	\$ 658,011

FORT SIMPSON

District Education Authority Statement of Revenues and Expenses

For the year ended June 30, 2011

	Current Year Budget	Current Year Actual	Prior Year Actual
Revenue			
Contributions from Divisional Council	\$ 50,607	\$ 50,607	\$ 51,432
<u>Other</u>	60,985	224,141	72,537
	111,592	274,748	123,969
Expenditure			
School programs	70,809	107,361	36,489
Busing program	44,100	42,453	-
Operations and maintenance	-	2,970	42,101
<u>Council administration</u>	15,100	12,281	24,669
	\$ 130,009	165,065	103,259
Excess (Deficiency) of Revenue over Expenditure	(18,417)	109,683	20,710
<u>Accumulated surplus, beginning of year</u>	61,685	64,688	43,978
Accumulated surplus (Deficit), end of year	43,268	\$ 174,371	\$ 64,688
Composition of Ending Accumulated Surplus (Deficit)			
Cash in bank	\$ 174,371	\$ 29,588	
<u>Short-term Investments</u>	-	35,100	
	\$ 174,371	\$ 64,688	

FORT SIMPSON DISTRICT EDUCATION AUTHORITY
 Details of DEA Expenditure

For the year ended June 30, 2011

Function	School Programs	Inclusive Schooling	Operations and Maintenance	Council Administration	Total
Salaries					
Teachers' salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction assistant	-	42,453	2,970	-	45,423
Non-instructional staff	-	-	-	-	-
<u>Council/Trustee honorarium</u>	-	-	-	-	-
Employee Benefits					
Employee benefits and allowances	-	-	-	-	-
<u>Leave and termination</u>	-	-	-	-	-
Services Purchased/Contracted					
Professional services	-	-	-	-	-
Postage and communication	-	-	-	-	-
Utilities	-	-	-	-	-
Travel	-	-	-	-	-
Student travel	-	-	-	-	-
Advertising, printing and publishing	-	-	-	-	-
Maintenance and repair	-	-	-	-	-
Rentals and leases	-	-	-	-	-
Other	91,899	-	-	-	91,899
<u>Contracted services</u>	-	-	-	-	-
Materials, Supplies and Freight					
Materials	15,462	-	-	8,770	24,232
<u>Freight</u>	-	-	-	-	-
	15,462	-	-	8,770	24,232
Local programs, supplies and office					
<u>Total</u>	\$ 107,361	\$ 42,453	\$ 2,970	\$ 12,281	\$ 165,065

FORT PROVIDENCE

District Education Authority Statement of Revenues and Expenses

For the year ended June 30, 2011

	Current Year Budget	Current Year Actual	Prior Year Actual
Revenue			
Contributions from Divisional Council	\$ 45,037	\$ 45,037	\$ 48,612
Other	-	260,411	205,186
Deferred revenue, opening	-	-	34,470
Deferred revenue, closing	-	-	-
	45,037	305,448	288,268
Expenditure			
School programs	23,762	284,087	241,268
Council administration	21,275	65,373	40,789
	45,037	349,460	282,057
Excess of Revenue over Expenditure	-	(44,012)	6,211
Accumulated surplus, beginning of year	-	56,059	49,848
Accumulated surplus, end of year	\$ -	\$ 12,047	\$ 56,059
Composition of Ending Accumulated Surplus			
Cash in bank	\$ (5,587)	\$ 37,828	
Accounts receivable	17,634	18,231	
	\$ 12,047	\$ 56,059	

FORT PROVIDENCE DISTRICT EDUCATION AUTHORITY
 Details of DEA Expenditure

For the year ended June 30, 2011

Function	School Programs	Inclusive Schooling	Operations and Maintenance	Council Administration	Total
<u>Salaries</u>					
Teachers' salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction assistant	-	-	-	-	-
Non-instructional staff	-	-	-	47,281	47,281
<u>Council/Trustee honorarium</u>	-	-	-	-	-
				47,281	47,281
<u>Employee Benefits</u>					
Employee benefits and allowances	-	-	-	-	-
<u>Leave and termination</u>	-	-	-	-	-
				-	-
<u>Services Purchased/Contracted</u>					
Professional services	37,883	-	-	-	37,883
Postage and communication	-	-	-	-	-
Utilities	-	-	-	-	-
Travel	-	-	-	-	-
Student travel	24,197	-	-	-	24,197
Advertising, printing and publishing	-	-	-	-	-
Maintenance and repair	-	-	-	-	-
Rentals and leases	-	-	-	-	-
Other	-	-	-	-	-
Contracted services	15,427	-	18,092	18,092	15,427
	77,507	-	18,092	18,092	95,599
<u>Materials, Supplies and Freight</u>					
Materials	-	-	-	-	-
<u>Freight</u>	-	-	-	-	-
	-	-	-	-	-
<u>Local programs, supplies and office</u>	206,580	-	-	-	206,580
<u>Total</u>	\$ 284,087	\$ -	\$ -	\$ 65,373	\$ 349,460

FORT LIARD

District Education Authority Statement of Revenues and Expenses

For the year ended June 30, 2011

	Current Year Budget	Current Year Actual	Prior Year Actual
Revenue			
Contributions from Divisional Council	\$ 27,708	\$ 27,708	\$ 27,268
Other	8,124	23,047	11,527
	35,832	50,755	38,795
Expenditure			
School programs	26,200	30,201	43,318
Bussing	8,124	1,090	-
Council administration	7,000	5,359	6,122
	41,324	36,650	49,440
Excess (Deficiency) of Revenue over Expenditure	(5,492)	14,105	(10,645)
Accumulated surplus (deficit), beginning of year	-	13,278	23,923
Accumulated surplus (deficit), end of year	\$ -	\$ 27,383	\$ 13,278
Composition of Ending Accumulated Surplus (Deficit)			
Cash in bank	\$ 25,126	\$ 13,278	
Accounts receivable	2,257	-	
	\$ 27,383	\$ 13,278	

FORT LIARD DISTRICT EDUCATION AUTHORITY
 Details of DEA Expenditure

For the year ended June 30, 2011

Function	School Programs	Inclusive Schooling	Operations and Maintenance	Council Administration	Total
Salaries					
Teachers' salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction assistant	-	-	-	-	-
Non-instructional staff	-	1,090	-	-	1,090
Council/Trustee honorarium	-	-	-	4,998	4,998
Employee Benefits					
Employee benefits and allowances	-	-	-	-	-
Leave and termination	-	-	-	-	-
Services Purchased/Contracted					
Professional services	-	-	-	-	-
Postage and communication	-	-	-	-	-
Utilities	-	-	-	-	-
Travel	-	-	-	-	-
Student travel	819	-	-	-	819
Advertising, printing and publishing	-	-	-	-	-
Maintenance and repair	-	-	-	-	-
Rentals and leases	-	-	-	-	-
Other	1,200	-	-	-	-
Contracted services	5,632	-	261	1,461	5,632
	7,651	-	261	7,912	
Materials, Supplies and Freight					
Materials	10,774	-	100	10,874	
Freight	-	-	-	-	-
	10,774	-	100	10,874	
Local programs, supplies and office	11,776	-	-	-	11,776
Total	\$ 30,201	\$ 1,090	\$ -	\$ 5,359	\$ 36,650

JEAN MARIE RIVER

District Education Authority Statement of Revenues and Expenses

For the year ended June 30, 2011

	Current Year Budget	Current Year Actual	Prior Year Actual
Revenue			
Contributions from Divisional Council	\$ 16,165	\$ 16,165	\$ 16,495
Other	-	9,475	585
	16,165	25,640	17,080
Expenditure			
School programs	5,215	13,449	5,621
Council administration	10,950	3,078	3,150
	\$ 16,165	16,527	8,771
Excess (Deficiency) of Revenue over Expenditure	-	9,113	8,309
Accumulated surplus (deficit), beginning of year	-	23,337	15,028
Accumulated surplus (deficit), end of year	\$ -	\$ 32,450	\$ 23,337
Composition of Ending Accumulated Surplus (Deficit)			
Cash in bank		\$ 32,450	\$ 23,337

JEAN MARIE RIVER DISTRICT EDUCATION AUTHORITY

Details of DEA Expenditure

For the year ended June 30, 2011

Function	School Programs	Inclusive Schooling	Operations and Maintenance	Council Administration	Total
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Teachers' salaries					
Instruction assistant					
Non-instructional staff					
Council/Trustee honorarium					
				1,030	1,030
Employee Benefits					
Employee benefits and allowances					
Leave and termination					
Services Purchased/Contracted					
Professional services					
Postage and communication					
Utilities					
Travel	3,756				3,756
Student travel					
Advertising, printing and publishing					
Maintenance and repair					
Rentals and leases					
Other					
Contracted services					
	3,756				3,866
Materials, Supplies and Freight					
Materials					
Freight					
Local programs, supplies and office	9,693				9,693
Total	\$ 13,449	\$ -	\$ -	\$ 3,078	\$ 16,527

WRIGLEYDistrict Education Authority
Statement of Revenues and Expenses

For the year ended June 30, 2011

	Current Year Budget	Current Year Actual	Prior Year Actual
Revenue			
Contributions from Divisional Council	\$ 19,635	\$ 19,635	\$ 19,415
Other	-	14,642	18,739
	19,635	34,277	38,154
Expenditure			
School programs	10,485	18,331	28,526
Council administration	9,150	5,749	11,055
Operations & Maintenance	-	1,425	-
	\$ 19,635	25,505	39,581
Excess (Deficiency) of Revenue over Expenditure	-	8,772	(1,427)
Accumulated surplus (deficit), beginning of year	-	(543)	884
Accumulated surplus (deficit), end of year	\$ -	\$ 8,229	\$ (543)
Composition of Ending Accumulated Surplus (Deficit)			
Cash in bank (overdraft)		\$ 8,229	\$ (543)

WRIGLEY DISTRICT EDUCATION AUTHORITY

Details of DEA Expenditure

For the year ended June 30, 2011

Function	School Programs	Inclusive Schooling	Operations and Maintenance	Council Administration	Total
Salaries					
Teachers' salaries	\$ 12,006	\$ -	\$ -	\$ -	\$ 12,006
Instruction assistant	-	-	1,350	-	1,350
Non-instructional staff	-	-	-	4,975	4,975
Council/Trustee honorarium	-	-	-	-	-
	12,006	-	1,350	4,975	18,331
Employee Benefits					
Employee benefits and allowances	-	-	-	-	-
Leave and termination	-	-	-	-	-
	-	-	-	-	-
Services Purchased/Contracted					
Professional services	-	-	-	-	-
Postage and communication	-	-	-	-	-
Utilities	-	-	-	-	-
Travel	-	-	-	-	-
Student travel ¹	-	-	-	-	-
Advertising, printing and publishing	-	-	-	-	-
Maintenance and repair	-	-	-	-	-
Rentals and leases	-	-	-	-	-
Other	5,235	75	-	5,310	-
Contracted services	-	-	-	-	-
	5,235	75	-	5,310	-
Materials, Supplies and Freight					
Materials	-	-	774	774	774
Freight	-	-	-	774	774
	-	-	-	774	774
Local programs, supplies and office	\$ 1,090	-	-	-	1,090
Total	\$ 18,331	\$ -	\$ 1,425	\$ 5,749	\$ 25,505

NAHANNI BUTTE

District Education Authority Statement of Revenues and Expenses

For the year ended June 30, 2011

	Current Year Budget	Current Year Actual	Prior Year Actual
Revenue			
Contributions from Divisional Council	\$ 17,747	\$ 17,747	\$ 18,132
Other	-	-	3,838
	17,747	17,747	21,970
Expenditure			
School programs	6,797	7,775	17,388
Council administration	10,950	4,136	4,692
Operations and maintenance	-	996	1,500
	\$ 17,747	12,907	23,580
Excess (Deficiency) of Revenue over Expenditure	-	4,840	(1,610)
Accumulated surplus (deficit), beginning of year		3,692	5,302
Accumulated surplus (deficit), end of year	\$ -	\$ 8,532	\$ 3,692
Composition of Ending Accumulated Surplus (Deficit)			
Cash in bank (overdraft)	\$	\$ 8,532	\$ 3,692

NAHANNI BUTTE DISTRICT EDUCATION AUTHORITY

Details of DEA Expenditure

For the year ended June 30, 2011

Function	School Programs	Inclusive Schooling	Operations and Maintenance	Council Administration	Total
Salaries					
Teachers' salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction assistant	-	-	-	2,275	2,275
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	-	-	-	-	-
Rentals and leases	-	-	-	-	-
Other	-	996	-	-	996
Contracted services	-	-	996	-	996
Materials, Supplies and Freight					
Materials	7,775	-	-	1,861	9,636
Freight	-	-	-	-	-
	7,775	-	-	1,861	9,636
Local programs, supplies and office	-	-	-	-	-
Total	\$ 7,775	\$ -	\$ 996	\$ 4,136	\$ 12,907

TROUT LAKE

District Education Authority Statement of Revenues and Expenses

For the year ended June 30, 2011

	Current Year Budget	Current Year Actual	Prior Year Actual
Revenue			
Contributions from Divisional Council	\$ 16,621	\$ 16,621	\$ 16,291
Other	-	21,859	17,761
	16,621	38,480	34,052
Expenditure			
School programs	5,671	2,139	22,059
Council administration	10,950	25,744	3,350
	16,621	27,883	25,409
Excess of Revenue over Expenditure	-	10,597	8,643
Accumulated surplus, beginning of year	-	13,630	4,987
Accumulated surplus, end of year	\$ -	\$ 24,227	\$ 13,630
Composition of Ending Accumulated Surplus			
Cash in bank	\$ 14,441	\$ 3,844	
Accounts receivable	9,786	9,786	
	\$ 24,227	\$ 13,630	

TROUT LAKE DISTRICT EDUCATION AUTHORITY

Details of DEA Expenditure

For the year ended June 30, 2011

Function	School Programs	Inclusive Schooling	Operations and Maintenance	Council Administration	Total
Salaries					
Teachers' salaries	\$	\$	\$	\$	\$
Instruction assistant	-	-	-	17,852	17,852
Non-instructional staff	-	-	-	1,679	1,679
Council/Trustee honorarium	-	-	-	19,531	19,531
Employee Benefits					
Employee benefits and allowances	-	-	-	6,129	6,129
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	536	-	84	620	620
Contracted services	-	-	-	-	-
Materials, Supplies and Freight					
Materials	1,603	-	-	-	1,603
Freight	-	-	-	-	-
Local programs, supplies and office	-	-	-	-	-
Total	\$	\$	\$	\$	\$
	2,139	-	-	25,744	27,883

KAKISA LAKE

District Education Authority Statement of Revenues and Expenses

For the year ended June 30, 2011

	Current Year Budget	Current Year Actual	Prior Year Actual
Revenue			
Contributions from Divisional Council	\$ 15,949	\$ 15,949	\$ 16,059
Other	-	10,617	7,099
	15,949	26,566	23,158
Expenditure			
School programs	11,000	14,207	16,557
Operations and maintenance	-	9,632	-
Council administration	4,949	175	4,659
	\$ 15,949	24,014	21,216
Deficiency of Revenue over Expenditure	-	2,552	1,942
Accumulated surplus (deficit), beginning of year	4,327	4,327	2,385
Accumulated surplus (Deficit), end of year	\$ 4,327	\$ 6,879	\$ 4,327
Composition of Ending Accumulated Surplus (Deficit)			
Cash (Bank overdraft)		\$ 6,879	\$ 4,327

KAKISA LAKE DISTRICT EDUCATION AUTHORITY

Details of DEA Expenditure

For the year ended June 30, 2011

Function	School Programs	Inclusive Schooling	Operations and Maintenance	Council Administration	Total
Salaries					
Teachers' salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction assistant	-	-	-	-	-
Non-instruction staff	-	-	9,525	-	9,525
Council/Trustee honorarium	-	-	-	-	-
Employee Benefits					
Employee benefits and allowances	-	-	-	-	-
Leave and termination	-	-	-	-	-
Services Purchased/Contracted					
Professional services	121	-	-	-	121
Postage and communication	-	-	-	-	-
Utilities	-	-	-	-	-
Travel	-	-	-	-	-
Student travel	3,733	-	-	175	3,733
Advertising, printing and publishing	-	-	-	-	-
Maintenance and repair	-	-	-	-	-
Rentals and leases	-	-	-	-	-
Other	-	-	-	-	-
Contracted services	4,854	-	-	-	4,854
Materials, Supplies and Freight					
Materials	1,105	-	-	-	1,105
Freight	-	-	-	-	-
	1,105	-	-	-	1,105
Local programs, supplies and office	4,394	-	107	-	4,501
Total	\$ 14,207	\$ -	\$ 9,632	\$ 175	\$ 24,014