

**Sahtu Divisional Education Council**

**Consolidated Financial Statements**

**For the year ended June 30, 2010**

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## Sahtu Divisional Education Council

### Consolidated Financial Statements

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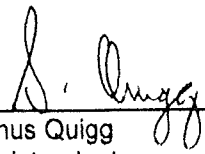
## Management Responsibility for Financial Reporting

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

The accompanying consolidated financial statements have been prepared by management, which is responsible for the reliability, integrity, and objectivity of the information provided. They have been prepared to comply with the financial guidelines of the Government of the Northwest Territories - Department of Education, Culture, and Employment. Where necessary, the statement 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 consolidated financial statement and for the accounting systems from which they are derived, management maintains the necessary system of internal controls designed to provided 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 council's management recognizes its responsibility for conducting the council'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 consolidated financial statements in accordance with Canadian generally accepted auditing standards. The auditors also consider whether the transactions that have come to their 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 of the Government of the Northwest Territories.

  
\_\_\_\_\_  
Seamus Quigg  
Superintendent  
Sahlu Divisional Education Council

## **Auditors' Report**

**To the Minister of Education, Culture and Employment - Government of the Northwest Territories  
and  
To the Board of Trustees - Sahtu Divisional Education Council**

We have audited the consolidated balance sheet of the Sahtu Divisional Education Council as at June 30, 2010 and the consolidated statements of accumulated surplus (deficit), revenues and expenditures, and change in financial position for the year then ended. These financial statements have been prepared to comply with the financial guidelines of the Government of the Northwest Territories - Department of Education, Culture and Employment. These financial statements are the responsibility of the Council's management. 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 amount 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.

Salaries and benefits paid to employees of the Council are administered by the Government of the Northwest Territories. Our audit scope was limited as we did not audit the components of salaries and benefits expenditures. Accordingly, we were not able to determine whether any adjustments might be necessary to salaries and benefits expenditures, accounts payable and accrued liabilities, employee leave and termination benefits and operating fund.

In our opinion, except for the effect of adjustments, if any, which we might have determined to be necessary had we been able to audit salaries and benefits expenditures as described in the preceding paragraph, these financial statements present fairly the financial position of the Council as at June 30, 2010, and the results of its operations and its change in financial position for the year then ended in accordance with the basis of accounting described in Note 3 to the financial statements, applied on a basis consistent with the preceding year.

We report further, in accordance with the *Financial Administration Act* of the Northwest Territories, in our opinion, proper books of account have been kept by the Council, the financial statements are in agreement therewith and the transactions that have come under our notice have, in all material respects, 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 and use of the Minister of Education, Culture and Employment and the Council. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

The consolidated financial statements as at June 30, 2009 and for the year then ended were audited by other auditors who expressed an opinion with reservations on their reported dated July 28, 2009.

**Yellowknife, Northwest Territories  
July 29, 2010**

*MacKay LLP*  
**Chartered Accountants**

## Sahtu Divisional Education Council

## Consolidated Balance Sheet

As at June 30,

2010

2009

## Assets

## Current

Cash (Note 4)	\$ 2,273,120	\$ 1,283,828
Due from the GNWT (Note 5)	663,582	230,824
Other accounts receivable	81,997	101,658
Prepaid expenses and deposits	-	18,262

\$ 3,018,699      \$ 1,634,572

## Liabilities

## Current

Accounts payable and accrued liabilities	\$ 320,911	\$ 134,338
Accrued salaries (Note 6)	944,035	721,254
Due to the GNWT (Note 7)	-	55,739
Deferred revenue (Note 8)	311,370	68,733
Employee leave and termination benefits - current portion (Note 9)	258,125	226,730

1,834,441      1,206,794

## Long term liabilities

Employee leave and termination benefits (Note 9)	1,101,576	862,356
Accountable funds (Note 10)	190,778	204,282

1,292,354      1,066,638

3,126,795      2,273,432

## Equity

Operating fund surplus (deficit)      (108,096)      (638,860)

(108,096)      (638,860)

\$ 3,018,699      \$ 1,634,572

Commitments (Note 11)

Approved on behalf of the Board:

*Hester Joan Less*  
Chairperson (acting)

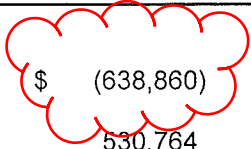
*[Signature]*  
Supervisor of Business Administration

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## Sahtu Divisional Education Council

### Consolidated Statement of Accumulated Surplus (Deficit)

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For the year ended, June 30	2010	2009
Operating fund deficit, beginning of year	 Opening equity \$ (638,860)	\$ (330,356)
Surplus (deficit)	530,764	(308,504)
Operating fund deficit, end of year	\$ (108,096)	\$ (638,860)

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# Sahtu Divisional Education Council

## Consolidated Statement of Revenues and Expenditures

For the year ended June 30,

	2010 Budget	2010 Actual	2009 Actual
<b>Revenues</b>			
Government of the Northwest Territories			
Operating grant	\$ 13,087,825	\$ 14,054,294	\$ 13,379,605
Other - HCI / French contribution	132,500	374,754	215,493
Capital contribution	-	238,630	-
	13,220,325	14,667,678	13,595,098
Total contributions reported by entity as contributions for the 09/10 year.			
<b>Council generated funds</b>			
Donations	-	1,800	3,770
Investment income	20,000	7,902	33,906
Other	-	135,627	44,458
<b>Total Generated Funds</b>	<b>20,000</b>	<b>145,329</b>	<b>82,134</b>
<b>Total revenues</b>	<b>13,240,325</b>	<b>14,813,007</b>	<b>13,677,232</b>
<b>Expenditures</b>			
Administration	1,061,344	1,174,396	999,031
School programs	7,788,188	8,290,444	8,354,222
Inclusive schooling	1,731,291	2,413,561	2,014,605
Operations and maintenance	1,745,830	1,262,226	1,642,711
Aboriginal languages	1,243,898	1,141,616	975,167
	13,570,551	14,282,243	13,985,736
<b>Surplus (deficit)</b>	<b>\$ (330,226)</b>	<b>\$ 530,764</b>	<b>\$ (308,504)</b>

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## Sahtu Divisional Education Council

### Consolidated Statement of Changes in Financial Position

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For the year ended June 30,	2010	2009
<b>Operating activities</b>		
<b>Cash received from:</b>		
Government of the Northwest Territories	\$ 14,477,555	\$ 13,650,890
Recoveries and general revenue	164,991	99,149
	<b>14,642,546</b>	<b>13,750,039</b>
<b>Cash paid for:</b>		
Compensation and benefits	(11,396,041)	(11,463,030)
Operations and maintenance	(2,427,192)	(3,438,891)
Grants and contributions	(55,739)	(78,214)
	<b>(13,878,972)</b>	<b>(14,980,135)</b>
<b>Cash provided by operating transactions</b>	<b>763,574</b>	<b>(1,230,096)</b>
<b>Financing activities</b>		
Leave and termination benefits	239,222	183,943
Accountable funds	(13,504)	(1,801)
	<b>225,718</b>	<b>182,142</b>
<b>Change in cash position</b>	<b>989,292</b>	<b>(1,047,954)</b>
<b>Cash, beginning of year</b>	<b>1,283,828</b>	<b>2,331,782</b>
<b>Cash, end of year</b>	<b>\$ 2,273,120</b>	<b>\$ 1,283,828</b>

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# Sahtu Divisional Education Council

## Notes to Consolidated Financial Statements

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June 30, 2010

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### 1. Nature of Organization

The Sahtu Divisional Education Council ("The Council") was established the the *Education Act* of the Government of the Northwest Territories (GNWT) by order of the Minister dated April 1, 1989. Its purpose is to administer and maintain the standards of education program defined under the *Education Act* in the communities of the Sahtu Region

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

The Council is an independent legal and accounting entity with an elected Board of Trustees as stipulated in Section 82 of the *Education Act*. The Board of Trustees has decision making authority, the power to delegate authority, the ability to significantly influence operations and the sole accountability for all fiscal matters.

### 2. Basis of preparation

The accompanying financial statements include the operations of the Council, and the member District Education Authorities of Norman Wells, Deline, Tulita, K'asho Gotine, and Colville Lake.

### 3. Accounting Policies

The financial statements of the Council have been prepared in accordance with accounting principles that are considered appropriate for organizations of this type and in accordance with the directives of the Department of Education, Culture and Employment of the GNWT. The financial statements have, in administration's opinion, been properly prepared within reasonable limits of materiality and within the framework of the accounting policies summarized below.

#### (a) Basis of Accounting

The basis of accounting refers to the timing of when revenue and expenditure items are recognized in the accounts and reported in the financial statements.

The accrual basis of accounting is utilized for all funds. Under this basis of accounting, revenues are recognized in the accounting period in which they are earned and become measurable, and expenses are recorded when they are incurred.

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# Sahtu Divisional Education Council

## Notes to Consolidated Financial Statements

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June 30, 2010

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### 3. Accounting Policies (continued)

#### (b) Financial Instruments

All significant financial assets, financial liabilities and equity instruments of the Council are either recognized or disclosed in the financial statements together with available information for a reasonable assessment of future cash flows, interest rate risk and credit risk. Where practicable the fair values of financial assets and financial liabilities have been determined and disclosed; otherwise only available information pertinent to fair value has been disclosed.

#### (c) Capital Assets

All buildings and works, furniture, equipment, and vehicles valued in excess of \$50,000 and purchased with GNWT capital funds are the property of the GNWT. Although the Minister grants to the Council full occupancy and use of such facilities and equipment required for the administration and delivery of the education programs within the division, the value of the facilities and equipment are not reported on the balance sheet.

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

#### (d) Inventory

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

#### (e) Infrastructure

Any personnel, utilities, and leases Infrastructure Funding net surplus at the end of the fiscal year is recorded as a payable to the GNWT. Net deficits are not shown as receivable from the GNWT because recovery is contingent on legislative approval.

#### (f) Leave and Termination Benefits

Under the conditions of employment, employees qualify for annual leave of varying lengths depending on length of service. Annual leave is payable within one fiscal year. Employees also earn retirement and severance remuneration based on number of years of service. Certain employees will also receive assistance with removal costs to return to their point of recruitment. Payment of the removal and termination is dependent on employees leaving the Council and other criteria as outlined in the negotiated collective agreements.

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# Sahtu Divisional Education Council

## Notes to Consolidated Financial Statements

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June 30, 2010

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### 3. Accounting Policies (continued)

#### (g) Revenue Recognition

##### **Contributions**

The regular contributions from the GNWT is determined by a funding formula, and are received in monthly installments. The Council retains surpluses and is responsible for deficits. Any funding requests, over and above those levels provided by the formula, must be first approved by the GNWT.

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

#### (h) School Funds

Schools in the system administer funds which arise from certain school and student activities. Such funds, although subject to internal review, are not recorded in the accounts or in the financial statements of the Council as they do not constitute any part of the approved Operating fund surplus (deficit) budget and are available for use at the discretion of each individual school.

#### (i) Deferred Revenue

Deferred revenue consists of funds received in advance of providing the services or acquiring the goods. These amounts are taken into revenue when the eligible expenditures are incurred.

#### (j) Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded to reflect the use of the applicable spending appropriations, is employed by the Operating fund surplus (deficit) during the fiscal year to control expenditures. In accordance with Canadian generally accepted accounting principles, however, encumbrance accounting is not used for recording expenditures for the year. Only the cost of those goods acquired and services received on or before June 30 is recognized as an expenditure in the financial statements. Encumbrances not converted to expenditures at year-end are charged to the next year's appropriation and are not reflected as either expenditures or liabilities in the financial statements.

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# Sahtu Divisional Education Council

## Notes to Consolidated Financial Statements

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June 30, 2010

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### 3. Accounting Policies (continued)

#### (k) Budget Data

The *Education Act* of the Northwest Territories requires that Boards of Education prepare an annual budget, as outlined in Section 128 and 129.

The final priorities and funding allocations are determined by the Board of Trustees and the budget is legally adopted by a motion of the Board in accordance with Section 135(2) of the *Education Act*.

This annual budget includes estimates of revenue and expenditure for the Operating fund surplus (deficit). Budgets are considered a management control and planning tool and as such are incorporated into the accounting system of the Council.

The budget may be amended within a given fiscal year in accordance with Council policy, regulations and approved budget procedures. The budget data presented in the financial statements reflects the approved budget for the fiscal year, and therefore, excludes any amendments that may have been made during the year.

#### (l) Use of Estimates

The preparation of these 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 disclosure of contingent assets and liabilities at the date of the financial statements and the amounts of revenue and expenses during the period. Actual results could differ from these estimates.

### 4. Cash

The cash balance of \$ 2,273,120 (2008 - \$ 1,283,828) includes \$ 190,778 (2008 - \$ 204,282) of amounts held in trust as outlined in Note 10

### 5. Due from GNWT

	2010	2009
Education, Culture, and Employment	\$ 663,582	\$ 230,824

Part of CA86

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## Sahtu Divisional Education Council

### Notes to Consolidated Financial Statements

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June 30, 2010

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#### 6. Accrued salaries

	2010	2009
Summer salary payout accruals	\$ 944,035	\$ 721,254

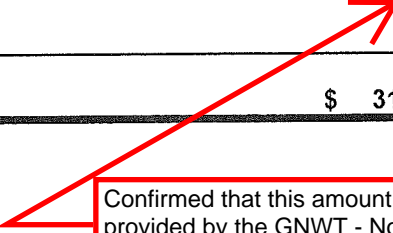
Relates to salaries of teachers and classroom assistants who work for 10 months and are paid out over 12 months)

#### 7. Due to the GNWT

	2010	2009
General operating accounts payable	\$ -	\$ 55,739

#### 8. Deferred Revenue

	2010	2009
Fort Good Hope - capital contribution	\$ 311,370	\$ -
Student Success Initiative	-	30,433
Other	-	38,300
	\$ 311,370	\$ 68,733



Confirmed that this amount was provided by the GNWT - Nov 9, 2011

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## Sahtu Divisional Education Council

### Notes to Consolidated Financial Statements

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June 30, 2010

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#### 9. Employee Leave and Termination Benefits

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 reported as a long-term liability.

These liabilities are to be funded in the year they become due through regular annual budget allocations that are received from the GNWT.

	2010	2009
Annual leave and lieu time	\$ 217,677	\$ 162,026
Retirement and resignation benefits	739,152	551,836
Removal assistance	402,872	375,224
	<hr/> 1,359,701	<hr/> 1,089,086
Current portion		
Annual leave and lieu time	217,677	162,026
Removal assistance	40,448	64,704
	<hr/> 258,125	<hr/> 226,730
Long-term portion	<hr/> \$ 1,101,576	<hr/> \$ 862,356

#### 10. Accountable funds

	2010	2009
Canol Trail Hike Funds	\$ -	\$ 923
Colville Lake	12,956	2,242
Deline	25,402	22,425
Fort Good Hope	82,393	75,529
Norman Wells	16,650	28,296
Superintendent's Association	88	1,373
Tulita	53,289	73,494
	<hr/> \$ 190,778	<hr/> \$ 204,282

The Council is accountable for funds administered on behalf of the Canol Trail Hike and the Superintendent's Association. They also administer funds relating to various activities and functions conducted by certain schools within their district. Revenues and expenditures relating to these funds are not subject to audit verification.

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## Sahtu Divisional Education Council

### Notes to Consolidated Financial Statements

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June 30, 2010

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#### 11. Commitments

The lease on the Council's office expires on August 31, 2023. A new 15 year lease agreement was entered into at the Edward Hodgson Building with monthly lease payments starting September 1, 2008.

The future minimum contracts payments for the above are as follows:

2011	\$ 106,752
2012	106,752
2013	106,752
2014	106,752
2015	106,752
2016 and thereafter	854,016
	<hr/>
	\$ 1,387,776

From September 1, 2008 to August 31, 2018 the annual lease payments will remain at \$106,752. After 10 years, the lease amount will be adjusted based on the expected market conditions for the following 5 years.

In addition, the Council is responsible for its proportionate share of utilities and cleaning services received during its term of occupancy.

#### 12. Accumulated Surplus For Management Purposes

Under block funding agreements, the Council does not receive funding for summer salary payout until the period in which the liability is paid. In addition, the termination and ultimate removal liability is an unfunded liability and is excluded from any funding advances to the Council. For management purposes, the Department of Education, Culture, and Employment of the GNWT recalculates surplus as follows:

	2010	2009
Surplus (deficit) per Balance Sheet	\$ (108,096)	\$ (638,860)
Retirement, termination, and ultimate removal benefits (net of board staff)	771,712	650,856
Infrastructure deficit or surplus	56,520	232,641
	<hr/>	<hr/>
	\$ 720,136	\$ 244,637

The accumulated surplus for management purposes exceeds the guideline as defined by the Department of Education, Culture, and Employment. The guideline states that surplus should not exceed the greater of \$500,000 or 5% of the annual budget of the Council ( $\$13,570,551 \times 5\% = \$678,528$ ).

#### 13. Comparative Figures

The financial statements have been reclassified, where applicable, to conform to the presentation used in the current year.

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# Sahtu Divisional Education Council

## Notes to Consolidated Financial Statements

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June 30, 2010

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### 14. Financial Instruments

Financial instruments consist of recorded amounts due from the GNWT, and other accounts receivable which will result in future cash receipts, as well as accounts payable and accrued liabilities, employee deductions payable, employee leave and termination benefits and debentures which will result in future cash outlays.

The Council is exposed to the following risks in respect of certain of the financial instruments held:

#### a) Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Council is exposed to credit risk from funding agencies. The Council has a concentration of credit risk as it has funds due primarily from the Department of Education, Culture, and Employment - GNWT.

#### b) Fair value

The Council's carrying value of cash and cash equivalents, due from the GNWT, other accounts receivable, accounts payable and accrued liabilities, accrued salaries, employee deductions payable, and employee leave and termination benefits approximates its fair value due to the immediate or short-term maturity of these instruments.



## Schedule 1

## Sahtu Divisional Education Council

## Consolidated Detail of Expenditures

For the year ended June 30, 2010

	Salary	School Programs	Inclusive Schooling	Operations & Maintenance	Administration	Aboriginal Languages	Fiscal & Transfers	Total
Teachers salaries	\$ 6,112,290	\$ 717,188	\$ -	\$ -	\$ -	\$ 901,698	\$ -	\$ 7,731,176
Instruction assistants	-	793,277	-	-	-	181,739	-	975,016
Non-instructional staff	1,004,216	714,324	-	-	611,257	-	-	2,329,797
Board/trustee honoraria	-	-	-	-	26,076	-	-	26,076
	<b>7,116,506</b>	<b>2,224,789</b>	<b>-</b>	<b>-</b>	<b>637,333</b>	<b>1,083,437</b>	<b>-</b>	<b>11,062,065</b>
<b>Employee Benefits</b>								
Employee benefits/allowances	99,033	43,871	178,005	52,279	-	-	-	373,188
Leave and termination benefits	-	-	-	214,964	-	-	-	214,964
	<b>99,033</b>	<b>43,871</b>	<b>178,005</b>	<b>267,243</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>588,152</b>
<b>Services Purchased/Contracted</b>								
Advertising/printing/publishing	-	-	-	-	-	1,260	-	1,260
Other	128	229	-	-	-	-	-	357
Other Contracted services	153,746	-	-	-	-	7,104	-	160,850
Postage/communication	35,824	-	-	-	31,325	-	-	67,149
Professional/technical services	69,767	-	-	-	41,799	40,531	-	152,097
Rental/leases	5,402	-	128,410	-	-	-	-	133,812
Travel	145,486	50,710	-	101,826	-	5,771	-	303,793
Utilities Electricity	-	-	513,904	-	-	-	-	513,904
Heating	-	-	336,269	-	-	-	-	336,269
Water/sewage	-	-	105,638	-	-	-	-	105,638
	<b>410,353</b>	<b>50,939</b>	<b>1,084,221</b>	<b>174,950</b>	<b>54,666</b>	<b>-</b>	<b>-</b>	<b>1,775,129</b>
<b>Materials/Supplies/Freight</b>								
Materials	609,769	93,413	-	83,643	-	3,128	-	789,953
Freight	54,783	549	-	9,759	-	385	-	65,476
	<b>664,552</b>	<b>93,962</b>	<b>-</b>	<b>93,402</b>	<b>-</b>	<b>3,513</b>	<b>-</b>	<b>855,429</b>
<b>Debt Services</b>								
Other	-	-	-	1,468	-	-	-	1,468
	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,468</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,468</b>
<b>Total</b>	<b>\$ 8,290,444</b>	<b>\$ 2,413,561</b>	<b>\$ 1,262,226</b>	<b>\$ 1,174,396</b>	<b>\$ 1,141,616</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,282,243</b>

Schedule 2

Sahtu Divisional Education Council

Detail of Inclusive Schooling Expenditures

For the year ended June 30, 2010

	Staff Development	Intervention Strategies	Assistive Technology	Student Resources	Magnet Facilities	General Inclusive Schooling	Total
<b>Salary</b>							
Consultants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 717,188	\$ 717,188
Instruction assistants	-	793,277	-	-	-	-	793,277
Non-instructional staff	-	-	635,748	-	-	78,576	714,324
	-	793,277	635,748	-	-	795,764	2,224,789
<b>Employee Benefits</b>							
Employee benefits/allowances	43,871	-	-	-	-	-	43,871
<b>Services Purchased/Contracted</b>							
Other	229	-	-	-	-	-	229
Travel	50,710	-	-	-	-	-	50,710
	50,939	-	-	-	-	-	50,939
<b>Materials /Supplies/Freight</b>							
Materials	4,161	-	18,890	70,309	-	53	93,413
Freight	-	-	549	-	-	-	549
	4,161	-	19,439	70,309	-	53	93,962
<b>Total</b>	\$ 98,971	\$ 793,277	\$ 655,187	\$ 70,309	\$ -	\$ 795,817	\$ 2,413,561

## Schedule 3

## Sahtu Divisional Education Council

## Aboriginal Languages

For the year ended June 30, 2010

	July 1, 2008 to March 31, 2009	April 1, 2009 to June 30, 2009	Total
<b>Revenue</b>			
Secretary of State Funding Aboriginal Languages	\$ 62,000	\$ -	\$ 62,000
	<b>62,000</b>	<b>-</b>	<b>62,000</b>
<b>Expenditures</b>			
Salaries	113,267	-	113,267
Other O&M	11,547	-	11,547
	<b>124,814</b>	<b>-</b>	<b>124,814</b>
<b>Surplus (deficit)</b>	<b>\$ (62,814)</b>	<b>\$ -</b>	<b>\$ (62,814)</b>

## Sahtu Divisional Education Council

**Infrastructure**

For the year ended June 30,

	Budget	2010	2009
<b>Personnel Infrastructure</b>			
<b>Revenue</b>			
GNWT - ECE contributions	\$ -	\$ 140,740	\$ -
	-	<b>140,740</b>	-
<b>Expenditures</b>			
Salary and benefits	-	-	-
Employee benefits	-	-	-
Removal in/transfer	-	150,360	-
Ultimate removal	-	683	-
WCB premiums	-	26,963	-
	-	<b>178,006</b>	-
<b>Surplus (deficit)</b>	<b>\$ -</b>	<b>\$ (37,266)</b>	<b>\$ -</b>

**Utilities and lease**

<b>Revenue</b>			
GNWT - ECE contributions	\$ -	\$ 1,064,967	\$ -
	-	<b>1,064,967</b>	-
<b>Expenditures</b>			
Utilities	-	-	-
Electricity	-	513,904	-
Heating	-	336,269	-
Water/sewage	-	105,638	-
Leases	-	128,410	-
	-	<b>1,084,221</b>	-
<b>Surplus (deficit)</b>	<b>\$ -</b>	<b>\$ (19,254)</b>	<b>\$ -</b>

**Schedule 5**

**Sahtu Divisional Education Council**

**Aboriginal Language and Culture Program Expenditures**

For the year ended June 30, 2010

	Student Instruction	Teaching/ Learning Resources	Professional Development	School activities and integrated Community Programs	Total
<b>Salaries</b>					
ALCBE Teachers	\$ 411,859	\$ -	\$ -	\$ -	\$ 411,859
Language Consultants	329,539	-	-	109,846	439,385
Non-instructional staff	181,739	-	-	-	181,739
	<b>923,137</b>	<b>-</b>	<b>-</b>	<b>109,846</b>	<b>1,032,983</b>
<b>Employee Benefits</b>					
Employee benefits/allowances	-	-	-	-	-
<b>Services Purchased</b>					
Advertising/Printing/publishing	1,260	-	-	-	1,260
Professional/technical services	7,104	-	30,398	-	37,502
Travel	-	-	5,771	-	5,771
	<b>8,364</b>	<b>-</b>	<b>36,169</b>	<b>-</b>	<b>44,533</b>
<b>Supplies and Materials</b>					
Materials	1,414	300	-	-	1,714
Freight	-	385	-	-	385
	<b>1,414</b>	<b>685</b>	<b>-</b>	<b>-</b>	<b>2,099</b>
<b>Total</b>	<b>\$ 932,915</b>	<b>\$ 685</b>	<b>\$ 36,169</b>	<b>\$ 109,846</b>	<b>\$ 1,079,615</b>

## Sahtu Divisional Education Council

## French Language Programs

For the year ended June 30, 2010

	Contribution	Expenditure	Variance
<b>Bilateral Agreement Funding</b>			
Professional development	\$ -	\$ 1,278	\$ (1,278)
<b>Special Projects</b>			
Consultant - Immersion/Core French	50,000	114,997	(64,997)
<b>Total</b>	<b>\$ 50,000</b>	<b>\$ 116,275</b>	<b>\$ (66,275)</b>

## Regular GNWT Funding

Core French			\$ -
Immersion Program			-
<b>Total</b>			<b>\$ -</b>

## Schedule 7

## Sahtu Divisional Education Council

## Student Success Initiative Projects

For the year ended June 30, 2010

	Literacy	Learning Communities	Total
<b>Revenue</b>	\$ 17,250	\$ 13,183	\$ 30,433
<b>Expenditures</b>			
Facilitator fees (instructor salary)	2,260	-	2,260
Training	-	-	-
Substitute teacher wages	3,358	-	3,358
Other	-	-	-
Other	-	-	-
<b>Travel</b>			
Teacher travel (air charter & regular schedule travel / accommodations / per diem / hotel)	31,680	16,376	48,056
<b>Workshop Expenses</b>			
Room rental	1,000	-	1,000
Refreshments	-	534	534
Resources - texts	-	730	730
Program material	-	2,106	2,106
<b>Total Expenditures</b>	<b>38,298</b>	<b>19,746</b>	<b>58,044</b>
<b>Deficit</b>	\$ (21,048)	\$ (6,563)	\$ (27,611)

## Schedule 8

## Colville Lake District Education Authority

## Statement of Revenue and Expenditures and Financial Position

For the year ended June 30,

	2010 Budget	2010 Actual	2009 Actual
<b>Revenues</b>			
Government of the Northwest Territories			
Operating grant	\$ 23,600	\$ 23,600	\$ 23,600
Other - HCI / French contribution	-	13,500	-
	<b>23,600</b>	<b>37,100</b>	<b>23,600</b>
<b>Council generated funds</b>			
Other	-	-	1,397
<b>Total Generated Funds</b>	<b>-</b>	<b>-</b>	<b>1,397</b>
<b>Total revenues</b>	<b>23,600</b>	<b>37,100</b>	<b>24,997</b>
<b>Expenditures</b>			
Administration	-	3,291	4,105
School programs	23,600	28,397	10,000
Inclusive schooling	-	-	-
Operations and maintenance	-	-	-
Other	-	-	-
	<b>23,600</b>	<b>31,688</b>	<b>14,105</b>
<b>Surplus (deficit)</b>	<b>-</b>	<b>5,412</b>	<b>10,892</b>
Opening equity	-	<b>25,947</b>	15,055
Closing equity	\$ -	\$ 31,359	\$ 25,947
<b>Composition of Closing Equity</b>			
Receivable from SDEC		\$ 31,359	\$ 25,497
<b>Surplus</b>		<b>\$ 31,359</b>	<b>\$ 25,497</b>



## Schedule 9

## Colville Lake District Education Authority

## Detail of Expenditures

For the year ended June 30, 2010

	Salary	School Programs	Inclusive Schooling	Operations & Maintenance	Administration	Aboriginal Languages	Fiscal & Transfers	Total
<b>Salary</b>								
Teachers salaries	\$ -	-	-	\$ -	-	-	\$ -	-
Instruction assistants	-	-	-	-	-	-	-	-
Non-instructional staff	-	-	-	-	-	-	-	-
Board/trustee honoraria	-	-	-	-	2,041	-	-	2,041
					2,041	-	-	2,041
<b>Employee Benefits</b>								
Employee benefits/allowances	-	-	-	-	1,250	-	-	1,250
Leave and termination benefits	-	-	-	-	-	-	-	-
					1,250	-	-	1,250
<b>Services Purchased/Contracted</b>								
Advertising/printing/publishing	-	-	-	-	-	-	-	-
Maintenance & repairs	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Other Contracted services	-	-	-	-	-	-	-	-
Postage/communication	-	-	-	-	-	-	-	-
Professional/technical services	-	-	-	-	-	-	-	-
Rental/leases	-	-	-	-	-	-	-	-
Student transportation	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-
Heating	-	-	-	-	-	-	-	-
Water/sewage	-	-	-	-	-	-	-	-
					-	-	-	-
<b>Materials/Supplies/Freight</b>								
Materials	28,397	-	-	-	-	-	-	28,397
Freight	-	-	-	-	-	-	-	-
	28,397	-	-	-	-	-	-	28,397
<b>Debt Services</b>								
	-	-	-	-	-	-	-	-
<b>Total</b>	\$ 28,397	\$ -	\$ -	\$ -	\$ 3,291	\$ -	\$ -	\$ 31,688

## Deline District Education Authority

## Statement of Revenue and Expenditures and Financial Position

For the year ended June 30,	2010 Budget	2010 Actual	2009 Actual
<b>Revenues</b>			
Government of the Northwest Territories			
Operating grant	\$ 38,200	\$ 38,200	\$ 38,200
Other - HCI / French contribution	-	38,300	11,814
<b>Total revenues</b>	<b>38,200</b>	<b>76,500</b>	<b>50,014</b>
<b>Expenditures</b>			
Administration	-	24,189	22,416
School programs	38,200	59,973	35,564
Inclusive schooling	-	-	-
Operations and maintenance	-	-	-
Other	-	-	-
	<b>38,200</b>	<b>84,162</b>	<b>57,980</b>
<b>Surplus (deficit)</b>	<b>-</b>	<b>(7,662)</b>	<b>(7,966)</b>
Opening equity	-	<b>9,654</b>	17,620
Closing equity	\$ -	\$ 1,992	\$ 9,654
<b>Composition of Closing Equity</b>			
Receivable from SDEC		\$ 1,992	\$ 9,654
<b>Surplus</b>		<b>\$ 1,992</b>	<b>\$ 9,654</b>

## Schedule 11

## Deline District Education Authority

## Detail of Expenditures

For the year ended June 30, 2010

	Salary	School Programs	Inclusive Schooling	Operations & Maintenance	Administration	Aboriginal Languages	Fiscal & Transfers	Total
Teachers salaries	\$ -	-	-	\$ -	-	-	\$ -	-
Instruction assistants	-	-	-	-	-	-	-	-
Non-instructional staff	19,761	19,761	-	-	20,181	-	-	39,942
Board/trustee honoraria	-	-	-	-	2,758	-	-	2,758
	19,761	19,761	-	-	22,939	-	-	42,700
Employee Benefits								
Employee benefits/allowances	-	-	-	-	1,250	-	-	1,250
Leave and termination benefits	-	-	-	-	-	-	-	-
	-	-	-	-	1,250	-	-	1,250
Services Purchased/Contracted								
Advertising/printing/publishing	-	-	-	-	-	-	-	-
Maintenance & repairs	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Other Contracted services	-	-	-	-	-	-	-	-
Postage/communication	-	-	-	-	-	-	-	-
Professional/technical services	-	-	-	-	-	-	-	-
Rental/leases	-	-	-	-	-	-	-	-
Student transportation	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-
Heating	-	-	-	-	-	-	-	-
Water/sewage	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Materials/Supplies/Freight								
Materials	40,212	40,212	-	-	-	-	-	40,212
Freight	-	-	-	-	-	-	-	-
	40,212	40,212	-	-	-	-	-	40,212
Debt Services								
	-	-	-	-	-	-	-	-
Total	\$ 59,973	\$ 59,973	-	\$ -	\$ 24,189	\$ -	\$ -	\$ 84,162

## K'Asho Gotine District Education Authority

## Statement of Revenue and Expenditures and Financial Position

For the year ended June 30,

2010  
Budget2010  
Actual2009  
Actual**Revenues**

Government of the Northwest Territories

Operating grant \$ 35,400 \$ 35,400 \$ 35,400

**Total revenues****35,400****35,400****35,400****Expenditures**

Administration

-

24,861

19,490

School programs

35,400

19,740

17,763

Inclusive schooling

-

-

-

Operations and maintenance

-

-

-

Other

-

-

-

**35,400****44,601****37,253****Surplus (deficit)**

-

**(9,201)****(1,853)**

Opening equity

-

**8,829**

10,682

Closing equity

\$

-

\$

**(372)**

\$

**8,829****Composition of Closing Equity**

Receivable (payable) from/to SDEC

\$

**(372)**

\$

**8,829****Surplus (deficit)**

\$

**(372)**

\$

**8,829**

## Schedule 13

## K'Asho Gofine District Education Authority

## Detail of Expenditures

For the year ended June 30, 2010

	Salary	School Programs	Inclusive Schooling	Operations & Maintenance	Administration	Aboriginal Languages	Fiscal & Transfers	Total
<b>Salary</b>								
Teachers salaries	\$ -	-	-	\$ -	-	-	\$ -	-
Instruction assistants	-	-	-	-	-	-	-	-
Non-instructional staff	-	-	-	-	20,754	-	-	20,754
Board/trustee honoraria	-	-	-	-	2,857	-	-	2,857
		-	-	-	23,611	-	-	23,611
<b>Employee Benefits</b>								
Employee benefits/allowances	-	-	-	-	1,250	-	-	1,250
Leave and termination benefits	-	-	-	-	-	-	-	-
	-	-	-	-	1,250	-	-	1,250
<b>Services Purchased/Contracted</b>								
Advertising/printing/publishing	-	-	-	-	-	-	-	-
Maintenance & repairs	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Other Contracted services	-	-	-	-	-	-	-	-
Postage/communication	-	-	-	-	-	-	-	-
Professional/technical services	-	-	-	-	-	-	-	-
Rental/leases	-	-	-	-	-	-	-	-
Student transportation	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-
Heating	-	-	-	-	-	-	-	-
Water/sewage	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Materials/Supplies/Freight</b>								
Materials	19,740	-	-	-	-	-	-	19,740
Freight	-	-	-	-	-	-	-	-
	19,740	-	-	-	-	-	-	19,740
<b>Debt Services</b>								
	-	-	-	-	-	-	-	-
<b>Total</b>	\$ 19,740	\$ -	\$ -	\$ -	\$ 24,861	\$ -	\$ -	\$ 44,601

## Norman Wells District Education Authority

## Statement of Revenue and Expenditures and Financial Position

For the year ended June 30,	2010 Budget	2010 Actual	2009 Actual
<b>Revenues</b>			
Government of the Northwest Territories			
Operating grant	\$ 33,620	\$ 33,620	\$ 33,620
<b>Total GNWT</b>	<b>33,620</b>	<b>33,620</b>	<b>33,620</b>
<b>Council generated funds</b>			
<b>Total Generated Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total revenues</b>	<b>33,620</b>	<b>33,620</b>	<b>33,620</b>
<b>Expenditures</b>			
Administration	-	18,124	16,133
School programs	33,620	25,180	11,195
Inclusive schooling	-	-	-
Operations and maintenance	-	-	-
Other	-	-	-
	<b>33,620</b>	<b>43,304</b>	<b>27,328</b>
<b>Surplus (deficit)</b>	<b>-</b>	<b>(9,684)</b>	<b>6,292</b>
Opening equity	-	<b>14,293</b>	8,001
Closing equity	\$ -	\$ 4,609	\$ 14,293
<b>Composition of Closing Equity</b>			
Receivable from SDEC		\$ 4,609	\$ 14,293
<b>Surplus (deficit)</b>		<b>\$ 4,609</b>	<b>\$ 14,293</b>

## Schedule 15

## Norman Wells District Education Authority

## Detail of Expenditures

For the year ended June 30, 2010

	Salary	School Programs	Inclusive Schooling	Operations & Maintenance	Administration	Aboriginal Languages	Fiscal & Transfers	Total
<b>Salary</b>								
Teachers salaries	\$	-	\$	\$	-	\$	-	\$
Instruction assistants		-	-	-	-	-	-	-
Non-instructional staff		-	-	-	16,874	-	-	16,874
Board/trustee honoraria		-	-	-	-	-	-	-
		-	-	-	16,874	-	-	16,874
<b>Employee Benefits</b>								
Employee benefits/allowances		25,180	-	-	1,250	-	-	26,430
Leave and termination benefits		-	-	-	-	-	-	-
		25,180	-	-	1,250	-	-	26,430
<b>Services Purchased/Contracted</b>								
Advertising/printing/publishing		-	-	-	-	-	-	-
Maintenance & repairs		-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-
Other Contracted services		-	-	-	-	-	-	-
Postage/communication		-	-	-	-	-	-	-
Professional/technical services		-	-	-	-	-	-	-
Rental/leases		-	-	-	-	-	-	-
Student transportation		-	-	-	-	-	-	-
Travel		-	-	-	-	-	-	-
Utilities		-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-
Heating		-	-	-	-	-	-	-
Water/sewage		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
<b>Materials/Supplies/Freight</b>								
Materials		-	-	-	-	-	-	-
Freight		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
<b>Debt Services</b>								
		-	-	-	-	-	-	-
<b>Total</b>	\$	25,180	\$	\$	\$	18,124	\$	\$ 43,304

## Tulita District Education Authority

## Statement of Revenue and Expenditures and Financial Position

For the year ended June 30,

	2010 Budget	2010 Actual	2009 Actual
<b>Revenues</b>			
Government of the Northwest Territories			
Operating grant	\$ 39,800	\$ 39,800	\$ 39,800
Other - HCI / French contribution	-	38,300	40,529
<b>Total GNWT</b>	<b>39,800</b>	<b>78,100</b>	<b>80,329</b>
<b>Council generated funds</b>			
Donations	-	1,800	3,770
<b>Total Generated Funds</b>	<b>-</b>	<b>1,800</b>	<b>3,770</b>
<b>Total revenues</b>	<b>39,800</b>	<b>79,900</b>	<b>84,099</b>
<b>Expenditures</b>			
Administration	-	21,059	20,541
School programs	39,800	42,480	80,873
Inclusive schooling	-	-	-
Operations and maintenance	-	-	-
Other	-	-	-
	<b>39,800</b>	<b>63,539</b>	<b>101,414</b>
<b>Surplus (deficit)</b>	<b>-</b>	<b>16,361</b>	<b>(17,315)</b>
Opening equity	-	(5,056)	12,259
Closing equity	\$ -	\$ 11,305	\$ (5,056)
<b>Composition of Closing Equity</b>			
Receivable from SDEC		\$ 11,305	\$ (5,056)
<b>Surplus (deficit)</b>		<b>\$ 11,305</b>	<b>\$ (5,056)</b>



Schedule 17

Tulita District Education Authority

Detail of Expenditures

For the year ended June 30, 2010

	Salary		School Programs	Inclusive Schooling	Operations & Maintenance	Administration	Aboriginal Languages	Fiscal & Transfers	Total
Teachers salaries	\$	-	-	-	\$	\$	-	\$	-
Instruction assistants		-	-	-	-	-	-	-	-
Non-instructional staff		-	-	-	-	19,060	-	-	19,060
Board/trustee honoraria		-	-	-	-	749	-	-	749
		-	-	-	-	19,809	-	-	19,809
Employee Benefits									
Employee benefits/allowances		-	-	-	-	1,250	-	-	1,250
Leave and termination benefits		-	-	-	-	-	-	-	-
		-	-	-	-	1,250	-	-	1,250
Services Purchased/Contracted									
Advertising/printing/publishing		-	-	-	-	-	-	-	-
Maintenance & repairs		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
Other Contracted services		-	-	-	-	-	-	-	-
Postage/communication		-	-	-	-	-	-	-	-
Professional/technical services		-	-	-	-	-	-	-	-
Rental/leases		-	-	-	-	-	-	-	-
Student transportation		-	-	-	-	-	-	-	-
Travel		-	-	-	-	-	-	-	-
Utilities Electricity		-	-	-	-	-	-	-	-
Heating		-	-	-	-	-	-	-	-
Water/sewage		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
Materials/Supplies/Freight									
Materials		42,480	-	-	-	-	-	-	42,480
Freight		-	-	-	-	-	-	-	-
		42,480	-	-	-	-	-	-	42,480
Debt Services									
		-	-	-	-	-	-	-	-
Total	\$	42,480	\$	-	\$	\$	21,059	\$	63,539