

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL

FORT SMITH, NT.

**CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2010**

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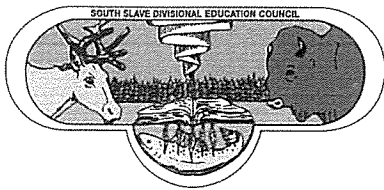
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Creating Futures

RESPONSIBILITY FOR FINANCIAL REPORTING

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

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

In discharging its responsibility for the integrity and fairness of the consolidated financial statements and for the accounting systems from which they are derived, management maintains the necessary system of internal controls designed to provide assurance that transactions are authorized, assets are safeguarded and proper controls are maintained. These controls include quality standards in hiring and training employees, written policies and procedures manuals and accountability for performance within appropriate 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 auditor annually provides an independent, objective audit for the purposes of expressing an opinion on the consolidated financial statements in accordance with generally accepted auditing standards. The auditor also considers whether transactions that come to their knowledge 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.

James Watts, CMA

Comptroller

South Slave Divisional Education Council

Fort Smith, NT.

August 17, 2010.



AVERY, COOPER & Co.

Certified General Accountants

Toll-Free: 1-800-661-0787
Website: www.averyco.nt.ca

Gerald F. Avery, FCGA
W. Brent Hinchey, B. Comm., C.G.A.
Cathy A. Cudmore, B. Rec, C.G.A.

4918 - 50th Street, P.O. Box 1620
Yellowknife, NT X1A 2P2
Telephone: (867) 873-3441
Facsimile: (867) 873-2353

AUDITOR'S REPORT

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

We have examined the Consolidated Balance Sheet of the South Slave Divisional Education Council as at June 30, 2010 and the Consolidated Statements of Fund Balance, Revenues and Expenditures and Cash Flow for the year then ended. These consolidated financial statements are the responsibility of the Council's administration. Our responsibility is to express an opinion on these consolidated financial statements based on our audit.

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

The Government of the Northwest Territories (GNWT) is responsible for the calculation and distribution of the salaries and wages that appear on the statement of revenues and expenditures, the accuracy of which is not susceptible to complete audit verification. We have satisfied ourselves that the payroll information provided by the GNWT was reflected in the Council's records.

In our opinion, except for the effect of adjustments, if any, which might have been determined to be necessary had we been able to do a complete payroll audit, these consolidated financial statements present fairly, in all material respects, the financial position of the Council as at June 30, 2010 and the results of its operations and changes in its financial position for the year then ended in accordance with the accounting principles generally accepted for Education Councils in the Northwest Territories as disclosed in Note 2 to the consolidated financial statements.

These financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the Council and the Government of the Northwest Territories, in accordance with the conditions of the funding agreement. 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.

We further report in accordance with the Financial Administration Act, in our opinion, proper books of account have been kept by the Council, the consolidated financial statements are in agreement therewith, and the transactions that have come under our notice have, in all significant aspects, been within the statutory powers of the Council.

Avery, Cooper & Co.
Certified General Accountants
Yellowknife, NT

August 17, 2010



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

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
BALANCE SHEET
(Consolidated)
as at June 30, 2010**

Statement I

	<u>2010</u>	<u>2009</u>
<u>ASSETS</u>		
Current		
Cash and Short Term Investments	\$3,475,453	\$4,011,394
Cash Held in Trust	80,189	80,089
Due from the GNWT	470,774	131,767
Prepaid Expenses	0	0
Other Accounts Receivable	324,891	114,653
Total Current Assets	<u>\$4,351,307</u>	<u>\$4,337,903</u>
Total Assets	<u>\$4,351,307</u>	<u>\$4,337,903</u>
<u>LIABILITIES</u>		
Current		
Bank Indebtedness	\$0	\$0
Accounts Payable and Accrued Liabilities	112,697	243,326
Due to the GNWT (note 4)	0	13,839
Accrued Payroll & Employee Deductions	958,865	1,042,579
Deferred Revenue	142,869	101,891
Leave & Termination Benefits (note 5)	424,874	671,944
Total Current Liabilities	<u>\$1,639,305</u>	<u>\$2,073,579</u>
Long Term Liabilities		
Leave & Termination Benefits (note 6)	\$1,660,059	\$1,285,759
Trust Liability (note 3)	80,189	80,089
Total Long Term Liabilities	<u>\$1,740,248</u>	<u>\$1,365,848</u>
Total Liabilities	\$3,379,553	\$3,439,427
<u>Accumulated Fund Balance (Statement II)</u>		
Operating Fund Balance	<u>\$971,754</u>	<u>\$898,476</u>
Total Liabilities/Fund Balance	<u>\$4,351,307</u>	<u>\$4,337,903</u>

Approved:

Chairperson

Comptroller

See attached notes and schedules.

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
STATEMENT OF FUND BALANCES
(Consolidated)
For the Year Ended June 30, 2010**

Statement II

	<u>2010</u>	<u>2009</u>
Balance, beginning of year	\$898,476	\$553,397
Prior Year Adjustments	<u>1,110</u>	<u>0</u>
Restated Beginning Balance	\$899,586	\$553,397
Excess of Revenue/(Expenditures) (Statement III)	<u>72,168</u>	<u>345,079</u>
Balance, end of year (note 7)	<u><u>\$971,754</u></u>	<u><u>\$898,476</u></u>

See attached notes and schedules.

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
STATEMENT OF REVENUES AND EXPENDITURES
(Consolidated)
For the Year Ended June 30, 2010**

	(unaudited) <u>2010 Budget</u>	<u>2010 Actual</u>	<u>2009 Actual</u>
<u>REVENUES</u>			
Government of the NWT			
Regular Contributions	\$23,799,057	\$24,774,560	\$24,790,387
Other Contributions	661,193	971,518	1,419,988
Total Government of the NWT	<u>\$24,460,250</u>	<u>\$25,746,078</u>	<u>\$26,210,375</u>
Federal Government	\$430,987	\$405,593	\$99,319
Generated Funds			
Investment Income	\$78,000	\$13,230	\$57,708
Non-GNWT Contributions	85,046	162,742	124,769
Donations	-	-	10
Other	80,523	386,300	261,366
Total Generated Funds	<u>\$243,569</u>	<u>\$562,272</u>	<u>\$443,853</u>
Total Revenues	<u>\$25,134,806</u>	<u>\$26,713,943</u>	<u>\$26,753,547</u>
<u>EXPENDITURES (Schedule 1)</u>			
Administration	\$1,397,501	\$1,743,456	\$1,880,923
School Programs	17,167,084	16,946,305	15,765,663
Inclusive Schooling	4,610,182	4,776,932	5,033,608
Student Accommodations	335,000	20,037	83,948
Operations and Maintenance	1,119,690	1,385,579	1,904,796
Aboriginal Language/Cultural Programs	1,573,638	1,769,466	1,739,530
Total Expenditures	<u>\$26,203,095</u>	<u>\$26,641,775</u>	<u>\$26,408,468</u>
Excess Revenues/(Expenditures)	<u>(\$1,068,289)</u>	<u>\$72,168</u>	<u>\$345,079</u>

See attached notes and schedules.

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
STATEMENT OF CASH FLOW
(Consolidated)
For the Year Ended June 30, 2010

Statement IV

	<u>2010</u>	<u>2009</u>
Operating Transactions		
Cash received from:		
Government of the Northwest Territories	\$25,461,592	\$26,151,727
Government of Canada	405,593	99,319
Interest Revenue	13,230	57,708
Recoveries and General Revenue	325,261	509,345
	<u>\$26,205,676</u>	<u>\$26,818,099</u>
Cash Paid For:		
Compensation and Benefits	(\$22,381,699)	(\$22,009,363)
Grants and Contributions	-	(66,000)
Operations and Maintenance	(4,359,820)	(5,400,555)
	<u>(\$26,741,518)</u>	<u>(\$27,475,918)</u>
Cash Provided by (Used for) Operating Transactions	<u>(\$535,842)</u>	<u>(\$657,819)</u>
Increase/(Decrease) in Cash and Cash Equivalents	<u>(\$535,842)</u>	<u>(\$657,819)</u>
Cash and Cash Equivalents at Beginning of Year	\$4,091,483	\$4,749,302
Cash and Cash Equivalents at End of Year	<u><u>\$3,555,641</u></u>	<u><u>\$4,091,483</u></u>
Represented by:		
Cash and Short Term Investments	\$3,475,453	\$4,011,394
Bank Indebtedness	-	-
Cash Held in Trust	80,189	80,089
	<u><u>\$3,555,642</u></u>	<u><u>\$4,091,483</u></u>

See attached notes and schedules.

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

June 30, 2010

Note 1. Nature of the Organization

The Council was formerly known as the South Slave Divisional Board of Education. With the adoption of the new Education Act, its legal name is now the South Slave Divisional Education Council.

The Council was established under the Education Act of the Government of the Northwest Territories by order of the Minister of Education dated July 1, 1991. Its purpose is to administer and maintain standards of educational programs defined under the Act in the member communities of the South Slave region.

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

Note 2. Significant Accounting Policies

a) General

The accounting policies of the Council are as prescribed by the Department of Education, Culture and Employment of the Government of the Northwest Territories.

These Consolidated Financial Statements include the operations of the South Slave Divisional Education Council and the member District Education Authorities of Fort Smith, Hay River, K'atlodeeche First Nation, Fort Resolution and Lutsel K'e. Transactions and balances between these organizations have been eliminated for consolidation purposes.

b) Capital Assets

All buildings and works, furniture, equipment and vehicles valued in excess of \$5,000 and purchased with GNWT capital funds are the property of the GNWT. Although the Minister of Education 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, they are not shown on the balance sheet.

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

June 30, 2010

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

c) Inventory

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

d) Personnel, Utilities and Leases Infrastructure Funding

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

e) Termination benefit payments made in the current year are reimbursed in the following year, however, the amount is not shown as a receivable as per funding guidelines.

f) Budget Data

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

The final priorities and funding allocations are determined by the Council at a special meeting called for the purposes of reviewing budget proposals, recommending changes, additions and deletions and adopting the proposed budget. The budget is then legally adopted by a motion of the Council.

This annual budget includes estimates of revenues and expenditures. Budgets are considered a management control and planning tool and as such are incorporated in 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 amended budget for the fiscal year, and therefore, includes any amendments that may have been made during the year.

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

June 30, 2010

g) Deferred Revenue.

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

h) Measurement Uncertainty

The preparation of these financial statements in conformity with accounting principles generally accepted for Education Councils in the Northwest Territories 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 expenditures during the period. Actual results could differ from these estimates.

Note 3. Trust Fund

The Council received a bequest to establish the Andrew John Piche Scholarship Fund. The terms of the bequest state that the original principal shall remain intact. Up to 90% of the annual income from the fund shall be made available to the students of Fort Smith in support of future study at college, university or other institution of higher learning. The balance of the net annual income will be used to enhance the fund.

Note 4. Due to the GNWT

	<u>2010</u>	<u>2009</u>
Excess funding repayable	\$ 0	\$ 0
Other payables	<u>0</u>	<u>13,839</u>
	<u>\$ 0</u>	<u>\$ 13,839</u>

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

June 30, 2010

Note 5. Leave and Termination Benefits – Current

Under conditions of employment, employees qualify for retirement and severance remuneration based on the numbers 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 the other amounts is dependent upon employees leaving the government. The estimated portion of these benefits extending beyond the subsequent fiscal period is recorded as a long term liability (note 6).

	<u>2010</u>	<u>2009</u>
Annual leave and lieu time	\$ 333,938	\$ 490,516
Retirement and resignation benefits	64,188	149,764
Removal assistance	<u>26,748</u>	<u>31,664</u>
	<u>\$ 424,874</u>	<u>\$ 671,944</u>

Note 6. Leave and Termination Benefits – Long Term

	<u>2010</u>	<u>2009</u>
Retirement and resignation benefits	\$1,124,025	\$ 779,291
Removal assistance	<u>536,034</u>	<u>506,468</u>
	<u>\$1,660,059</u>	<u>\$1,285,759</u>

Note 7. Accumulated Management Surplus

The leave and termination 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 recalculates the fund balance as shown below.

	<u>2010</u>	<u>2009</u>
Operating fund balance as reported on the consolidated balance sheet	\$ 971,754	\$ 898,476
Retirement, termination and ultimate removal benefits	1,750,996	1,467,187
Infrastructure Deficit (net)	<u>133,377</u>	<u>473,616</u>
	<u>\$ 2,856,127</u>	<u>\$ 2,839,279</u>

The accumulated management surplus of \$2,856,127 exceeds by \$1,545,972 the guideline for such accumulated surpluses as defined by the Department of Education, Culture & Employment. The guideline states the surplus should not exceed the greater of \$500,000 or 5% of the annual budget of the SSDEC of \$26,203,095 which is calculated as \$1,310,155. See also Note 8 which details Council's approved commitments against surplus.

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

June 30, 2010

Note 8. Commitments Against Surplus

The Council currently has approved commitments against its surplus of \$1,045,430 consisting of school staffing surpluses.

Additional estimated, but not yet approved, commitments are detailed in Schedule 29 to the Financial Statements.

Note 9. Financial Instruments

Effective for the year ending June 30, 2008, the Council adopted the new financial instruments standards issued by the Canadian Institute of Chartered Accountants (CICA). The Council's financial instruments consist of cash, accounts receivable, due from the GNWT, accounts payable and accrued liabilities, due to the GNWT, accrued salaries, accrued leave and termination benefits and a trust liability.

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

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

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

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

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
SCHEDULE OF EXPENDITURES
(Consolidated)
For the Year Ended June 30, 2010

School Programs	Inclusive Schooling	Student Accom.	Operations & Maint.	Admin.	Aboriginal Languages	Fiscal & Transfers	Total
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Salaries

Teachers	\$12,875,120	\$2,408,386	\$0	\$0	\$0	\$175,045	\$0	\$15,458,551
Instruction Assistants	\$0	\$1,535,460	\$0	\$0	\$0	\$1,141,002	\$0	\$2,676,462
Non-Instructional Staff	\$1,999,715	\$283,924	\$0	\$0	\$1,320,670	\$3,250	\$0	\$3,607,559
Board/Trustee Honoraria	\$1,850	\$0	\$0	\$0	\$35,990	\$32,600	\$0	\$70,440

Employee Benefits

Employee Benefits/Allowances	\$163,513	\$44,259	\$0	\$0	\$12,294	\$17,212	\$0	\$237,278
Leave & Termination Benefits	\$258,368	\$69,934	\$0	\$0	\$19,426	\$27,197	\$0	\$374,925

Services Purchased/Contracted

Professional/Technical Services	\$30,800	\$61,639	\$0	\$0	\$38,649	\$10,000	\$0	\$141,088
Postage/Communication	\$100,932	\$19	\$0	\$0	\$34,690	\$0	\$0	\$135,640
Utilities	\$0	\$0	\$0	\$1,057,517	\$0	\$0	\$0	\$1,057,517
Travel	\$132,201	\$112,874	\$0	\$0	\$175	\$31,813	\$0	\$277,063
Student Travel	\$9,761	\$4,975	\$10,187	\$0	\$96,268	\$0	\$0	\$121,191
Advertising/Printing/Publishing	\$10,824	\$9,342	\$0	\$40,414	\$22,318	\$59,584	\$0	\$142,482
Maintenance/Repair	\$6,245	\$0	\$0	\$17,676	\$3,334	\$613	\$0	\$27,868
Rentals/Leases	\$84,178	\$1,855	\$0	\$154,531	\$36,213	\$8,569	\$0	\$285,346
Contracted Services	\$454,538	\$50,086	\$9,450	\$1,808	\$12,135	\$36,374	\$0	\$564,390

Materials/Supplies/Freight

Materials	\$812,597	\$194,291	\$400	\$97,703	\$109,362	\$223,621	\$0	\$1,437,975
Freight	\$5,664	(\$113)	\$0	\$15,930	\$1,933	\$2,586	\$0	\$26,000

Total

\$16,946,305	\$4,776,932	\$20,037	\$1,385,579	\$1,743,456	\$1,769,466	\$0	\$26,641,775
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Schedule 2

**FORT SMITH DISTRICT EDUCATION AUTHORITY
BALANCE SHEET
as at June 30, 2010**

	<u>2010</u>	<u>2009</u>
<u>ASSETS</u>		
Current		
Cash	\$167,571	\$152,600
Cash Held in Trust	80,189	80,089
Other Accounts Receivable (net)	9,635	24,973
Total Current Assets	<u>\$257,395</u>	<u>\$257,662</u>
Total Assets	<u><u>\$257,395</u></u>	<u><u>\$257,662</u></u>
<u>LIABILITIES</u>		
Current		
Accounts Payable & Accrued Liabilities	\$70,866	\$106,691
Total Current Liabilities	<u>\$70,866</u>	<u>\$106,691</u>
Long Term Liabilities		
Trust Liability	\$80,189	\$80,089
Total Long Term Liabilities	<u>\$80,189</u>	<u>\$80,089</u>
Total Liabilities	<u>\$151,055</u>	<u>\$186,780</u>
<u>ACCUMULATED FUND BALANCE</u>		
Previous year's balance	\$70,882	\$131,510
Current year's earnings	35,458	(60,628)
Operating Fund Balance	<u>\$106,340</u>	<u>\$70,882</u>
Total Liabilities/Fund Balance	<u><u>\$257,395</u></u>	<u><u>\$257,662</u></u>

Schedule 3

**FORT SMITH DISTRICT EDUCATION AUTHORITY
STATEMENT OF REVENUES AND EXPENDITURES
For the Year Ended June 30, 2010**

	<u>2010 Budget</u> <u>(unaudited)</u>	<u>2010 Actual</u>	<u>2009 Actual</u>
<u>REVENUES</u>			
Government of the NWT			
Regular Contributions	\$588,373	\$588,373	\$522,298
Other Contributions	0	114,345	190,597
Total Government of the NWT	<u>\$588,373</u>	<u>\$702,718</u>	<u>\$712,895</u>
Generated Funds			
Investment Income	\$1,500	\$463	\$1,609
Other	45,023	86,899	61,742
Total Generated Funds	<u>\$46,523</u>	<u>\$87,362</u>	<u>\$63,351</u>
Total Revenues	<u>\$634,896</u>	<u>\$790,080</u>	<u>\$776,246</u>
<u>EXPENDITURES (Schedule 4)</u>			
Administration	\$65,353	\$70,303	\$72,787
School Programs	467,060	525,792	554,285
Inclusive Schooling	84,200	44,187	111,733
Student Accommodations	0	0	0
Operations and Maintenance	0	18,669	20,246
Aboriginal Language/Cultural Programs	89,283	95,671	77,823
Total Expenditures	<u>\$705,896</u>	<u>\$754,622</u>	<u>\$836,874</u>
Excess Revenues/(Expenditures)	<u><u>(\$71,000)</u></u>	<u><u>\$35,458</u></u>	<u><u>(\$60,628)</u></u>

FORT SMITH DISTRICT EDUCATION AUTHORITY
SCHEDULE OF EXPENDITURES
For the Year Ended June 30, 2010

School Programs	Inclusive Schooling	Student Accom.	Operations & Maint.	Admin.	Aboriginal Languages	Fiscal & Transfers	Total
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Salaries

Teachers	\$2,046						\$2,046
Instruction Assistants							\$0
Non-Instructional Staff				\$56,527			\$56,527
Board/Trustee Honoraria							\$0

Employee Benefits

Employee Benefits/Allowances							\$0
Leave & Termination Benefits							\$0

Services Purchased/Contracted

Professional/Technical Services				\$1,912			\$1,912
Postage/Communication	\$27,820			\$3,091			\$30,912
Utilities							\$0
Travel							\$0
Student Travel							\$0
Advertising/Printing/Publishing	\$1,027						\$1,027
Maintenance/Repair	\$6,245						\$6,245
Rentals/Leases	\$19,579			\$2,175			\$21,755
Contracted Services	\$119,807						\$119,807

Materials/Supplies/Freight

Materials	\$349,268	\$44,187		\$18,669	\$6,598	\$95,671	\$514,393
Freight							\$0

Total

\$525,792	\$44,187	\$0	\$18,669	\$70,303	\$95,671	\$0	\$754,622
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**HAY RIVER DISTRICT EDUCATION AUTHORITY
BALANCE SHEET
as at June 30, 2010**

	<u>2010</u>	<u>2009</u>
<u>ASSETS</u>		
Current		
Cash	\$143,165	\$102,796
Other Accounts Receivable	0	2,791
Total Current Assets	<u>\$143,165</u>	<u>\$105,587</u>
Total Assets	<u><u>\$143,165</u></u>	<u><u>\$105,587</u></u>
<u>LIABILITIES</u>		
Current		
Bank Indebtedness	\$0	\$0
Accounts Payable & Accrued Liabilities	0	115
Total Current Liabilities	<u>\$0</u>	<u>\$115</u>
Total Liabilities	\$0	\$115
<u>ACCUMULATED FUND BALANCE</u>		
Previous year's balance	\$105,472	\$188,610
Current year's earnings	37,693	(83,138)
Operating Fund Balance	<u>\$143,165</u>	<u>\$105,472</u>
Total Liabilities/Fund Balance	<u><u>\$143,165</u></u>	<u><u>\$105,587</u></u>

**HAY RIVER DISTRICT EDUCATION AUTHORITY
STATEMENT OF REVENUES AND EXPENDITURES
For the Year Ended June 30, 2010**

	2010 Budget (unaudited)	<u>2010 Actual</u>	<u>2009 Actual</u>
<u>REVENUES</u>			
Government of the NWT			
Regular Contributions	\$505,028	\$505,028	\$621,357
Other Contributions	0	135,798	86,921
Total Government of the NWT	<u>\$505,028</u>	<u>\$640,826</u>	<u>\$708,278</u>
Generated Funds			
Investment Income	\$1,500	\$2,062	\$3,572
Other	35,500	137,401	134,540
Total Generated Funds	<u>\$37,000</u>	<u>\$139,463</u>	<u>\$138,112</u>
Total Revenues	<u>\$542,028</u>	<u>\$780,289</u>	<u>\$846,390</u>
<u>EXPENDITURES (Schedule 7)</u>			
Administration	\$100,618	\$117,551	\$157,026
School Programs	441,410	519,602	610,719
Inclusive Schooling	0	27,643	30,425
Student Accommodations	0	0	0
Operations and Maintenance	0	48,564	86,851
Aboriginal Language/Cultural Programs	0	29,236	44,507
Total Expenditures	<u>\$542,028</u>	<u>\$742,596</u>	<u>\$929,528</u>
Excess Revenues/(Expenditures)	<u>\$0</u>	<u>\$37,693</u>	<u>(\$83,138)</u>

HAY RIVER DISTRICT EDUCATION AUTHORITY
SCHEDULE OF EXPENDITURES
For the Year Ended June 30, 2010

School Programs	Inclusive Schooling	Student Accom.	Operations & Maint.	Admin.	Aboriginal Languages	Fiscal & Transfers	Total
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Salaries

Teachers							\$0
Instruction Assistants							\$0
Non-Instructional Staff	\$32,121			\$90,811			\$122,932
Board/Trustee Honoraria				\$9,623			\$9,623

Employee Benefits

Employee Benefits/Allowances							\$0
Leave & Termination Benefits							\$0

Services Purchased/Contracted

Professional/Technical Services	\$27,643						\$27,643
Postage/Communication	\$30,186			\$2,547			\$32,733
Utilities							\$0
Travel	\$4,537						\$4,537
Student Travel							\$0
Advertising/Printing/Publishing				\$1,177			\$1,177
Maintenance/Repair							\$0
Rentals/Leases	\$44,385						\$44,385
Contracted Services	\$201,861			\$10,655			\$212,516

Materials/Supplies/Freight

Materials	\$206,512		\$33,335	\$2,738	\$29,236		\$271,821
Freight			\$15,229				\$15,229

Total	\$519,602	\$27,643	\$0	\$48,564	\$117,551	\$29,236	\$0	\$742,596
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K'ATLODEECHE FIRST NATIONS DISTRICT EDUCATION AUTHORITY
BALANCE SHEET
as at June 30, 2010

	<u>2010</u>	<u>2009</u>
<u>ASSETS</u>		
Current		
Cash	\$36,266	\$73,642
Other Accounts Receivable	0	0
Total Current Assets	<u>\$36,266</u>	<u>\$73,642</u>
Total Assets	<u><u>\$36,266</u></u>	<u><u>\$73,642</u></u>
<u>LIABILITIES</u>		
Current		
Accounts Payable & Accrued Liabilities	\$61	\$0
Due to the GNWT	0	(469)
Total Current Liabilities	<u>\$61</u>	<u>(\$469)</u>
Total Liabilities	<u>\$61</u>	<u>(\$469)</u>
<u>ACCUMULATED FUND BALANCE</u>		
Previous year's balance	\$74,111	\$158,732
Current year's earnings	(37,906)	(84,621)
Operating Fund Balance	<u>\$36,205</u>	<u>\$74,111</u>
Total Liabilities/Fund Balance	<u><u>\$36,266</u></u>	<u><u>\$73,642</u></u>

Schedule 9

K'ATLODEECHE FIRST NATIONS DISTRICT EDUCATION AUTHORITY
STATEMENT OF REVENUES AND EXPENDITURES
For the Year Ended June 30, 2010

	2010 Budget (unaudited)	<u>2010 Actual</u>	<u>2009 Actual</u>
<u>REVENUES</u>			
Government of the NWT			
Regular Contributions	\$59,944	\$59,944	\$60,938
Other Contributions	0	59,476	9,119
Total Government of the NWT	<u>\$59,944</u>	<u>\$119,420</u>	<u>\$70,057</u>
Generated Funds			
Investment Income	\$0	\$74	\$1,440
Other	0	3,869	4,043
Total Generated Funds	<u>\$0</u>	<u>\$3,943</u>	<u>\$5,483</u>
Total Revenues	<u>\$59,944</u>	<u>\$123,363</u>	<u>\$75,540</u>
<u>EXPENDITURES (Schedule 10)</u>			
Administration	\$36,000	\$45,689	\$46,540
School Programs	80,000	77,461	87,037
Inclusive Schooling	0	9,120	6,702
Student Accommodations	0	0	0
Operations and Maintenance	0	6,463	4,292
Aboriginal Language/Cultural Programs	0	22,535	15,590
Total Expenditures	<u>\$116,000</u>	<u>\$161,269</u>	<u>\$160,161</u>
Excess Revenues/(Expenditures)	<u><u>(\$56,056)</u></u>	<u><u>(\$37,906)</u></u>	<u><u>(\$84,621)</u></u>

K'ATLODEECHE FIRST NATIONS DISTRICT EDUCATION AUTHORITY
SCHEDULE OF EXPENDITURES
For the Year Ended June 30, 2010

School Programs	Inclusive Schooling	Student Accom.	Operations & Maint.	Admin.	Aboriginal Languages	Fiscal & Transfers	Total
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Salaries

Teachers							\$0
Instruction Assistants	\$6,349						\$6,349
Non-Instructional Staff				\$37,137			\$37,137
Board/Trustee Honoraria				\$7,050			\$7,050

Employee Benefits

Employee Benefits/Allowances							\$0
Leave & Termination Benefits							\$0

Services Purchased/Contracted

Professional/Technical Services				\$550			\$550
Postage/Communication	\$3,088						\$3,088
Utilities							\$0
Travel	\$87						\$87
Student Travel							\$0
Advertising/Printing/Publishing							\$0
Maintenance/Repair							\$0
Rentals/Leases	\$11,293						\$11,293
Contracted Services	\$175		\$1,033				\$1,208

Materials/Supplies/Freight

Materials	\$62,622	\$2,684		\$5,431	\$952	\$22,535	\$94,223
Freight	\$284						\$284

Total	\$77,461	\$9,120	\$0	\$6,463	\$45,689	\$22,535	\$0	\$161,269
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**FORT RESOLUTION DISTRICT EDUCATION AUTHORITY
BALANCE SHEET
as at June 30, 2010**

	<u>2010</u>	<u>2009</u>
<u>ASSETS</u>		
Current		
Cash	\$142,986	\$120,328
Other Accounts Receivable	0	200
Total Current Assets	<u>\$142,986</u>	<u>\$120,528</u>
Total Assets	<u><u>\$142,986</u></u>	<u><u>\$120,528</u></u>
<u>LIABILITIES</u>		
Current		
Accounts Payable & Accrued Liabilities	<u>\$0</u>	<u>\$1,357</u>
Total Current Liabilities	<u>\$0</u>	<u>\$1,357</u>
Total Liabilities	<u>\$0</u>	<u>\$1,357</u>
<u>ACCUMULATED FUND BALANCE</u>		
Previous year's balance	\$119,171	\$131,389
Current year's earnings	23,815	(12,218)
Operating Fund Balance	<u>\$142,986</u>	<u>\$119,171</u>
Total Liabilities/Fund Balance	<u><u>\$142,986</u></u>	<u><u>\$120,528</u></u>

FORT RESOLUTION DISTRICT EDUCATION AUTHORITY
STATEMENT OF REVENUES AND EXPENDITURES
For the Year Ended June 30, 2010

	2010 Budget (unaudited)	<u>2010 Actual</u>	<u>2009 Actual</u>
<u>REVENUES</u>			
Government of the NWT			
Regular Contributions	\$88,191	\$88,191	\$106,274
Other Contributions	0	5,582	66,374
Total Government of the NWT	<u>\$88,191</u>	<u>\$93,773</u>	<u>\$172,648</u>
Generated Funds			
Investment Income	\$0	\$25	\$138
Other	0	89,835	16,500
Total Generated Funds	<u>\$0</u>	<u>\$89,860</u>	<u>\$16,638</u>
Total Revenues	<u>\$88,191</u>	<u>\$183,633</u>	<u>\$189,286</u>
<u>EXPENDITURES (Schedule 13)</u>			
Administration	\$14,460	\$6,764	\$5,998
School Programs	0	98,932	105,244
Inclusive Schooling	0	0	0
Student Accommodations	0	0	0
Operations and Maintenance	73,731	32,663	63,064
Aboriginal Language/Cultural Programs	0	21,459	27,198
Total Expenditures	<u>\$88,191</u>	<u>\$159,818</u>	<u>\$201,504</u>
Excess Revenues/(Expenditures)	<u>\$0</u>	<u>\$23,815</u>	<u>(\$12,218)</u>

FORT RESOLUTION DISTRICT EDUCATION AUTHORITY
SCHEDULE OF EXPENDITURES
For the Year Ended June 30, 2010

School Programs	Inclusive Schooling	Student Accom.	Operations & Maint.	Admin.	Aboriginal Languages	Fiscal & Transfers	Total
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Salaries

Teachers							\$0
Instruction Assistants							\$0
Non-Instructional Staff	\$42,729				\$3,250		\$45,979
Board/Trustee Honoraria				\$6,764			\$6,764

Employee Benefits

Employee Benefits/Allowances							\$0
Leave & Termination Benefits							\$0

Services Purchased/Contracted

Professional/Technical Services							\$0
Postage/Communication	\$5,693						\$5,693
Utilities							\$0
Travel	\$10,495						\$10,495
Student Travel							\$0
Advertising/Printing/Publishing							\$0
Maintenance/Repair							\$0
Rentals/Leases	\$2,793						\$2,793
Contracted Services							\$0

Materials/Supplies/Freight

Materials	\$37,222		\$32,663		\$18,209		\$88,094
Freight							\$0

Total	\$98,932	\$0	\$0	\$32,663	\$6,764	\$21,459	\$0	\$159,818
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**LUTSEL K'E DISTRICT EDUCATION AUTHORITY
BALANCE SHEET
as at June 30, 2010**

	<u>2010</u>	<u>2009</u>
<u>ASSETS</u>		
Current		
Cash	\$20,878	\$2,040
Other Accounts Receivable	0	0
Total Current Assets	<u>\$20,878</u>	<u>\$2,040</u>
Total Assets	<u><u>\$20,878</u></u>	<u><u>\$2,040</u></u>
<u>LIABILITIES</u>		
Current		
Bank Indebtedness	\$0	\$0
Accounts Payable & Accrued Liabilities	423	10,885
Total Current Liabilities	<u>\$423</u>	<u>\$10,885</u>
Total Liabilities	<u>\$423</u>	<u>\$10,885</u>
<u>ACCUMULATED FUND BALANCE</u>		
Previous year's balance	(\$8,845)	(\$3,898)
Current year's earnings	29,300	(4,947)
Operating Fund Balance	<u>\$20,455</u>	<u>(\$8,845)</u>
Total Liabilities/Fund Balance	<u><u>\$20,878</u></u>	<u><u>\$2,040</u></u>

**LUTSEL K'E DISTRICT EDUCATION AUTHORITY
STATEMENT OF REVENUES AND EXPENDITURES
For the Year Ended June 30, 2010**

	\	*	
	2010 Budget (unaudited)	<u>2010 Actual</u>	<u>2009 Actual</u>
<u>REVENUES</u>			
Government of the NWT			
Regular Contributions	\$147,768	\$147,768	\$69,092
Other Contributions	0	17,284	64,930
Total Government of the NWT	<u>\$147,768</u>	<u>\$165,052</u>	<u>\$134,022</u>
Generated Funds			
Investment Income	\$0	\$0	\$0
Other	0	34,729	31,758
Total Generated Funds	<u>\$0</u>	<u>\$34,729</u>	<u>\$31,758</u>
Total Revenues	<u>\$147,768</u>	<u>\$199,781</u>	<u>\$165,780</u>
<u>EXPENDITURES (Schedule 16)</u>			
Administration	\$18,400	\$21,833	\$24,723
School Programs	88,680	105,757	66,666
Inclusive Schooling	0	3,070	7,367
Student Accommodations	0	0	0
Operations and Maintenance	0	9,082	8,002
Aboriginal Language/Cultural Programs	0	30,739	63,969
Total Expenditures	<u>\$107,080</u>	<u>\$170,481</u>	<u>\$170,727</u>
Excess Revenues/(Expenditures)	<u>\$40,688</u>	<u>\$29,300</u>	<u>(\$4,947)</u>

LUTSEL K'E DISTRICT EDUCATION AUTHORITY
SCHEDULE OF EXPENDITURES
For the Year Ended June 30, 2010

School Programs	Inclusive Schooling	Student Accom.	Operations & Maint.	Admin.	Aboriginal Languages	Fiscal & Transfers	Total
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Salaries

Teachers	\$2,226				\$2,992		\$5,218
Instruction Assistants		\$700					\$700
Non-Instructional Staff				\$1,004			\$1,004
Board/Trustee Honoraria				\$7,246			\$7,246

Employee Benefits

Employee Benefits/Allowances							\$0
Leave & Termination Benefits							\$0

Services Purchased/Contracted

Professional/Technical Services							\$0
Postage/Communication	\$1,350			\$2,898			\$4,248
Utilities							\$0
Travel				\$175			\$175
Student Travel	\$9,761						\$9,761
Advertising/Printing/Publishing							\$0
Maintenance/Repair					\$613		\$613
Rentals/Leases	\$3,794	\$1,658		\$3,374	\$3,058		\$11,884
Contracted Services	\$6,698	(\$200)		\$775	\$1,480	\$11,060	\$19,813

Materials/Supplies/Freight

Materials	\$77,190	\$640		\$7,606	\$5,656	\$12,106	\$103,198
Freight	\$4,738	\$272		\$701		\$910	\$6,621

Total	\$105,757	\$3,070	\$0	\$9,082	\$21,833	\$30,739	\$0	\$170,481
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**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
BALANCE SHEET
(Non-Consolidated)
as at June 30, 2010**

	<u>2010</u>	<u>2009</u>
<u>ASSETS</u>		
Current		
Cash	\$2,948,959	\$3,543,316
Due from the GNWT	470,774	131,767
Other Accounts Receivable	346,265	131,718
Prepaid Expenses	0	0
Total Current Assets	<u>\$3,765,998</u>	<u>\$3,806,801</u>
Total Assets	<u><u>\$3,765,998</u></u>	<u><u>\$3,806,801</u></u>
<u>LIABILITIES</u>		
Current		
Accounts Payable & Accrued Liabilities	\$56,726	\$152,635
Due to the GNWT	0	14,308
Accrued Payroll & Employee Deductions	958,865	1,042,579
Deferred Revenue	142,869	101,891
Leave & Termination Benefits	424,874	671,944
Total Current Liabilities	<u>\$1,583,334</u>	<u>\$1,983,357</u>
Long Term Liabilities		
Leave & Termination Benefits	\$1,660,059	\$1,285,759
Total Long Term Liabilities	<u>\$1,660,059</u>	<u>\$1,285,759</u>
Total Liabilities	\$3,243,393	\$3,269,116
<u>ACCUMULATED FUND BALANCE</u>		
Operating Fund Balance	<u>\$522,605</u>	<u>\$537,685</u>
Total Liabilities/Fund Balance	<u><u>\$3,765,998</u></u>	<u><u>\$3,806,801</u></u>

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
STATEMENT OF FUND BALANCES
(Non-Consolidated)
For the Year Ended June 30, 2010**

	<u>2010</u>	<u>2009</u>
Balance, beginning of year	\$537,685	(\$52,946)
Prior Year Adjustments	<u>1,110</u>	<u>0</u>
Restated Beginning Balance	\$538,795	(\$52,946)
Excess of Revenue/(Expenditures) (Schedule 19)	<u>(16,190)</u>	<u>590,631</u>
Balance, end of year	<u><u>\$522,605</u></u>	<u><u>\$537,685</u></u>

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
STATEMENT OF REVENUES AND EXPENDITURES
(Non-Consolidated)
For the Year Ended June 30, 2010**

	<u>2010 Budget (unaudited)</u>	<u>2010 Actual</u>	<u>2009 Actual</u>
<u>REVENUES</u>			
Government of the NWT			
Regular Contributions	\$23,799,057	\$24,774,560	\$24,790,387
Other Contributions	661,193	880,126	1,254,267
Total Government of the NWT	\$24,460,250	\$25,654,686	\$26,044,654
Federal Government	\$430,987	\$405,593	\$99,319
Generated Funds			
Investment Income	\$75,000	\$10,606	\$50,949
Non-GNWT Contributions	85,046	162,742	124,769
Donations	0	0	10
Other	0	33,567	12,783
Total Generated Funds	\$160,046	\$206,915	\$188,511
Total Revenues	\$25,051,283	\$26,267,194	\$26,332,484
<u>EXPENDITURES</u>			
Administration	\$1,162,670	\$1,481,317	\$1,573,849
School Programs	16,089,934	15,707,125	14,435,142
Inclusive Schooling	4,525,982	4,692,910	4,877,381
Student Accommodations	335,000	20,037	83,948
Operations and Maintenance	1,045,959	1,270,137	1,722,341
Aboriginal Language/Cultural Programs	1,484,355	1,576,314	1,510,443
Transfers to DEAs	1,389,304	1,535,544	1,538,749
Total Expenditures	\$26,033,204	\$26,283,384	\$25,741,853
Excess Revenues/(Expenditures)	<u>(\$981,921)</u>	<u>(\$16,190)</u>	<u>\$590,631</u>

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
SCHEDULE OF EXPENDITURES
(Non-Consolidated)
For the Year Ended June 30, 2010

School Programs	Inclusive Schooling	Student Accom.	Operations & Maint.	Admin.	Aboriginal Languages	Fiscal & Transfers	Total
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Salaries

Teachers	\$12,870,848	\$2,408,386				\$172,053	\$15,451,287
Instruction Assistants		\$1,528,411				\$1,141,001	\$2,669,412
Non-Instructional Staff	\$1,924,865	\$283,924			\$1,135,192		\$3,343,981
Board/Trustee Honoraria	\$1,850				\$5,307	\$32,600	\$39,757

Employee Benefits

Employee Benefits/Allowances	\$163,513	\$44,259			\$12,294	\$17,212	\$237,278
Leave & Termination Benefits	\$258,368	\$69,934			\$19,426	\$27,197	\$374,925

Services Purchased/Contracted

Professional/Technical Services	\$30,800	\$33,996			\$36,187	\$10,000	\$110,982
Postage/Communication	\$32,794	\$19			\$26,154		\$58,967
Utilities				\$1,057,516			\$1,057,516
Travel	\$117,169	\$112,787				\$31,813	\$261,769
Student Travel		\$4,975	\$10,187		\$96,268		\$111,429
Advertising/Printing/Publishing	\$9,797	\$9,342		\$40,414	\$21,141	\$59,584	\$140,279
Maintenance/Repair				\$17,676	\$3,334		\$21,010
Rentals/Leases	\$2,334	\$197		\$154,531	\$30,664	\$5,511	\$193,236
Contracted Services	\$125,997	\$50,286	\$9,450			\$25,314	\$211,047

Materials/Supplies/Freight

Materials	\$168,148	\$146,780	\$400		\$93,417	\$52,355	\$461,100
Freight	\$642	(\$385)			\$1,933	\$1,676	\$3,866

Transfers to DEA's

						\$1,535,544	\$1,535,544
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Total

\$15,707,125	\$4,692,910	\$20,037	\$1,270,137	\$1,481,317	\$1,576,314	\$1,535,544	\$26,283,384
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Schedule 21

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
SCHEDULE OF SPECIFIC PROGRAM EXPENDITURES
ABORIGINAL LANGUAGES**

For the Year Ended June 30, 2010

	July 1, 2009 to March 31, 2010	April 1, 2010 to June 30, 2010	Total 2009/10
Revenues			
Funding Received	\$66,000		\$66,000
Total Funding	\$66,000	\$0	\$66,000
Expenditures			
Materials & Supplies	\$66,000	\$0	\$66,000
Wages & Benefit	\$0	\$0	\$0
Total Expenditures	\$66,000	\$0	\$66,000
Surplus/(Deficit)	\$0	\$0	\$0

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
SCHEDULE OF SPECIFIC PROGRAM EXPENDITURES
FRENCH LANGUAGE**

For the Year Ended June 30, 2010

	Contributions July 1, 2009 to June 30, 2010	Total Expenses July 1, 2009 to June 30, 2010	Variance
Bilateral Agreement Funding			
Staff (classroom assistants)			
French Monitor	36,132	\$38,102	(\$1,970)
French Resources	10,000	\$1,099	\$8,901
Professional Development		\$12,372	(\$12,372)
French Cultural Activities			\$0
Special Projects:			
Core French Staff	180,000	\$391,135	(\$211,135)
French Immersion	70,000	\$123,078	(\$53,078)
Totals	\$296,132	\$565,786	(\$269,654)

Regular GNWT Funding

Immersion Program

Core French Instruction

Total

Schedule 23

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
SCHEDULE OF SPECIFIC PROGRAM EXPENDITURES
PERSONNEL INFRASTRUCTURE**

For the Year Ended June 30, 2010

Funding Received	\$369,345
Expenditures	
Staffing:	
Applicant Travel	\$0
Advertising	\$40,414
Legal Fees	\$0
Employee Benefits:	
Removal In/Transfer	\$49,669
Ultimate Removal	\$228,085
Worker's Compensation	\$54,542
Medical Travel Assistance	\$0
Total Expenditures	\$372,710
Net Surplus/(Deficit)	(\$3,365)

Schedule 24

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
SCHEDULE OF SPECIFIC PROGRAM EXPENDITURES
UTILITIES & LEASES INFRASTRUCTURE**

For the Year Ended June 30, 2010

Funding Received	\$1,099,711
Expenditures	
Fuel	\$641,218
Electricity	\$364,720
Garbage Bins	\$12,705
Water/Sewer	\$38,873
Leases	\$172,207
Total Expenditures	\$1,229,723
Net Surplus/(Deficit)	(\$130,012)

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
SCHEDULE OF SPECIFIC PROGRAM EXPENDITURES
NWT STUDENT SUCCESS INITIATIVE - PROFESSIONAL DEVELOPMENT**

For the Period July 1, 2009 to June 30, 2010

Funding Received	
<u>Expenditures</u>	
<u>Salaries/Wages</u>	
Facilitator's Fees	
Substitute Teachers Wages	\$20,077
<u>Travel</u>	
Facilitator Travel	
Staff Travel	\$25,286
Accommodation	\$19,283
Per Diems	\$29,947
<u>Workshop Expenses</u>	
Room Rental	\$517
Tuition	\$3,976
Refreshments	\$4,793
Resources	
Miscellaneous	\$4,948
Total Expenses	\$108,827
Net Surplus/(Deficit)	(\$108,827)

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
SCHEDULE OF SPECIFIC PROGRAM EXPENDITURES
NWT STUDENT SUCCESS INITIATIVE**

For the Period July 1, 2009 to June 30, 2010

Funding Received	\$55,000
<u>Expenditures</u>	
<u>Salaries/Wages</u>	
Salaries	\$249,940
Facilitator's Fees	
Substitute Teachers Wages	
<u>Travel</u>	
Facilitator Travel	
Staff Travel	
Accommodation	
Per Diems	
<u>Workshop Expenses</u>	
Room Rental	
Tuition	
Refreshments	
Resources	\$80,309
Miscellaneous	
Total Expenses	\$330,249
Net Surplus/(Deficit)	(\$275,249)

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
SCHEDULE OF SPECIFIC PROGRAM EXPENDITURES
INCLUSIVE SCHOOLING**

For the Year Ended June 30, 2010

Staff Development	Intervention Strategies	Assistive Technology	Student Resources	Southern Placements	Magnet Facilities	General	Total
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Salaries

Program Support Teachers
Consultants
Instruction Assistants
Non-Instructional Staff
Honoraria

					\$112,486	\$2,259,997	\$2,372,483
	\$283,924						\$283,924
	\$7,049				\$35,903	\$1,528,411	\$1,571,363
							\$0
							\$0

Employee Benefits

Employee Benefits/Allowances

						\$114,193	\$114,193
--	--	--	--	--	--	-----------	-----------

Services Purchased/Contracted

Professional/Technical Services
Travel
Student Travel (Bussing)
Advertising/Printing/Publishing
Maintenance/Repair
Rentals/Leases
Contracted Services

	\$61,639						\$61,639
\$112,874							\$112,874
							\$0
	\$9,342						\$9,342
							\$0
\$1,855							\$1,855
						\$55,061	\$55,061

Materials/Supplies/Freight

Materials
Freight

(\$4,081)		\$69,809	\$110,896			\$17,689	\$194,312
			(\$113)				(\$113)

Total

\$110,648	\$361,953	\$69,809	\$110,783	\$0	\$148,389	\$3,975,350	\$4,776,932
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**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
SCHEDULE OF SPECIFIC PROGRAM EXPENDITURES
ABORIGINAL LANGUAGE AND CULTURE-BASED EDUCATION**

For the Year Ended June 30, 2010

Student Instruction	Teaching Resources	Professional Development	School Activities	Total
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Salaries

ALCBE Teachers	\$172,053		\$2,992	\$175,045
Language Consultants	\$1,141,001			\$1,141,001
Instruction Assistants			\$3,250	\$3,250
Non-Instructional Staff				\$0
Honoraria	\$32,600			\$32,600

Employee Benefits

Employee Benefits/Allowances	\$44,409			\$44,409
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Services Purchased/Contracted

Professional/Technical Services		\$10,000		\$10,000
Travel		\$31,813		\$31,813
Student Transportation (Bussing)				\$0
Advertising/Printing/Publishing	\$59,584			\$59,584
Maintenance/Repair			\$613	\$613
Rentals/Leases		\$5,511	\$3,058	\$8,569
Contracted Services	\$25,314		\$11,060	\$36,374

Materials/Supplies/Freight

Materials	\$52,353		\$171,269	\$223,622
Freight	\$1,676		\$910	\$2,586

Total	\$1,390,063	\$138,927	\$47,324	\$193,152	\$1,769,466
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Schedule 29

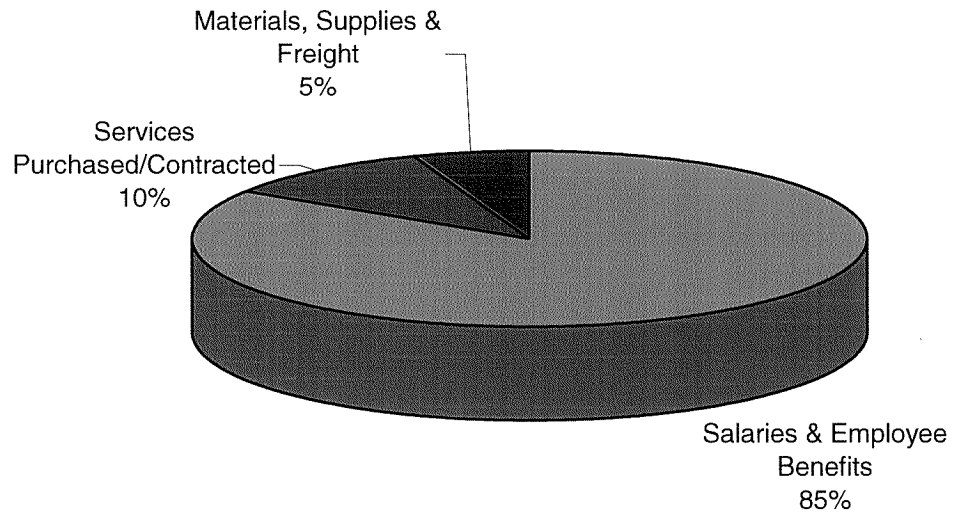
**South Slave Divisional Education Council
2009/10 Fund Balances
(Unaudited)**

	<u>SSDEC</u>	<u>Fort Smith</u>	<u>Hay River</u>	<u>K'atlodeeche</u>	<u>Fort Resolution</u>	<u>Lutsel K'e</u>	
Fund Balances as per audited Financial Statements **	\$2,406,978	\$106,340	\$143,165	\$36,205	\$142,986	\$20,453	\$449,149
less: Staffing Surpluses							
- Lutsel K'e Dene School	\$148,594						
- Paul William Kaeser	\$228,687						
- Harry Camsell	\$64,691						
- Joseph Burr Tyrrell	\$118,579						
- Chief Sunrise	\$159,737						
- Princess Alexandra	\$111,276						
- Diamond Jenness Secondary School	\$54,578						
- Deninu School	<u>\$159,288</u>						
	(\$1,045,430)						
Commitments against surpluses							
- Fort Resolution DEA plan					(\$133,995)		
- Fort Smith DEA plan		(\$53,047)					
- Lutsel K'e DEA plan						(12,545)	
- Hay River DEA plan			(\$89,193)				
- K'atlodeeche plan				(\$27,265)			
Uncommitted Fund Balance	<u>\$1,361,548</u>	<u>\$53,293</u>	<u>\$53,972</u>	<u>\$8,940</u>	<u>\$8,991</u>	<u>\$7,908</u>	
2010/11 ECE Allocations	<u>\$24,180,825</u>	<u>\$532,931</u>	<u>\$539,721</u>	<u>\$89,395</u>	<u>\$89,907</u>	<u>\$79,084</u>	
Fund Balance percentage *	<u>5.63%</u>	<u>10.00%</u>	<u>10.00%</u>	<u>10.00%</u>	<u>10.00%</u>	<u>10.00%</u>	

* Calculated as per SSDEC policy DFAA - Financial Surplus

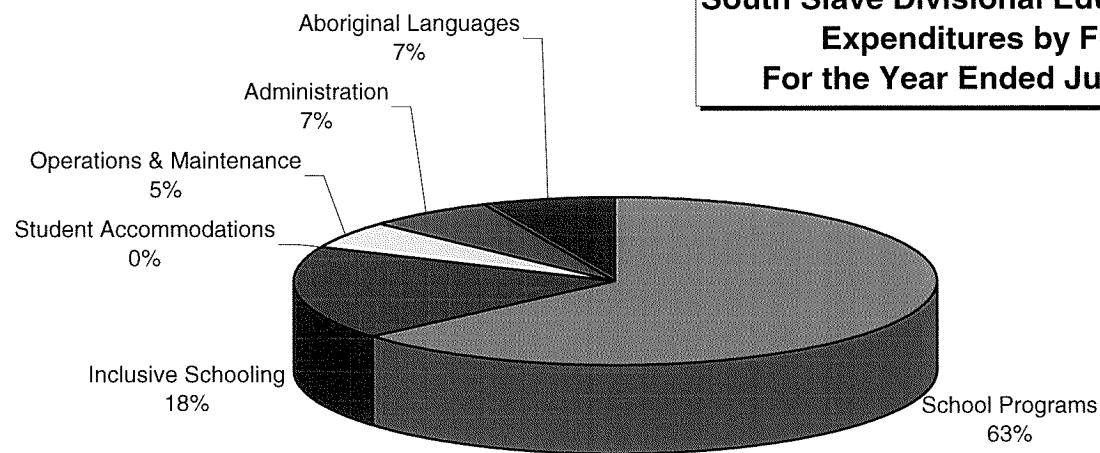
** Calculated as per GNWT per note 7 to the Financial Statements

**South Slave Divisional Education Council
Details of Expenditures
For the Year Ended June 30, 2010**



■ Salaries & Employee Benefits ■ Services Purchased/Contracted ■ Materials, Supplies & Freight

**South Slave Divisional Education Council
Expenditures by Function
For the Year Ended June 30, 2010**



<input checked="" type="checkbox"/> School Programs	<input checked="" type="checkbox"/> Inclusive Schooling	<input type="checkbox"/> Student Accommodations
<input type="checkbox"/> Operations & Maintenance	<input checked="" type="checkbox"/> Administration	<input checked="" type="checkbox"/> Aboriginal Languages