

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL**

**FORT SMITH, NT.**

**CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2011**

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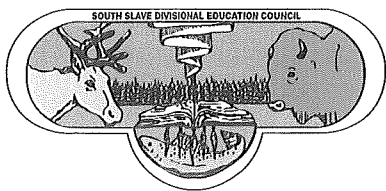
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# *Creating Futures*

## **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 31, 2011.



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## **INDEPENDENT AUDITORS' REPORT**

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

### ***Report on the Financial Statements***

We have audited the financial statements of the South Slave Divisional Education Council, which comprise of the Consolidated Balance Sheet as at June 30, 2011 and the Consolidated Statements of Fund Balances, Revenue and Expenditures and Cash Flow for the year then ended. The financial statements have been prepared by management based on the financial reporting provisions of the Government of the Northwest Territories, Department of Education, Culture and Employment.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation of these financial statements in accordance with the Finance and Administration Act of the Northwest Territories ("the Act"), and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditors' Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

*Basis for Qualification*

Except as noted in the following paragraph, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

*Opinion*

In our opinion, except for the effects of adjustments, if any, which may have been determined to be necessary had we been able to do a complete payroll audit, these financial statements present fairly, in all material respects, the financial position of the Council and the results of operations and the changes in the financial position for the year then ended.

*Basis of Accounting*

Without modifying our opinion, we draw attention to Note 2 to the financial statement which describes the basis of accounting. The financial statements are prepared for the Department of Education to meet the requirements of the Act referred to above. As a result, the financial statements may not be suitable for another purpose.

***Report on Other Legal and Regulatory Requirements***

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

*Avery, Cooper & Co.*

Avery, Cooper & Co.  
Certified General Accountants  
Yellowknife, NT  
August 31, 2011

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL  
BALANCE SHEET  
(Consolidated)  
as at June 30, 2011**

Statement I

	<u>2011</u>	<u>2010</u>
<b><u>ASSETS</u></b>		
<b>Current</b>		
Cash and Short Term Investments	\$4,049,758	\$3,475,453
Cash Held in Trust (Note 3)	79,300	80,189
Due from the GNWT	122,857	470,774
Prepaid Expenses	0	0
Other Accounts Receivable	470,101	324,891
<b>Total Current Assets</b>	<u><b>\$4,722,016</b></u>	<u><b>\$4,351,307</b></u>
<b>Total Assets</b>	<u><u><b>\$4,722,016</b></u></u>	<u><u><b>\$4,351,307</b></u></u>
<b><u>LIABILITIES</u></b>		
<b>Current</b>		
Bank Indebtedness	\$18,029	\$0
Accounts Payable and Accrued Liabilities	109,504	112,697
Due to the GNWT (note 4)	62,722	0
Accrued Payroll & Employee Deductions	1,001,623	958,865
Deferred Revenue	284,321	142,869
Leave & Termination Benefits (note 5)	254,458	424,874
<b>Total Current Liabilities</b>	<u><b>\$1,730,657</b></u>	<u><b>\$1,639,305</b></u>
<b>Long Term Liabilities</b>		
Leave & Termination Benefits (note 6)	\$1,857,495	\$1,660,059
Trust Liability (note 3)	79,300	80,189
<b>Total Long Term Liabilities</b>	<u><b>\$1,936,795</b></u>	<u><b>\$1,740,248</b></u>
<b>Total Liabilities</b>	<b>\$3,667,452</b>	<b>\$3,379,553</b>
<b><u>Accumulated Fund Balance (Statement II)</u></b>		
<b>Operating Fund Balance</b>	<u><b>\$1,054,564</b></u>	<u><b>\$971,754</b></u>
<b>Total Liabilities/Fund Balance</b>	<u><u><b>\$4,722,016</b></u></u>	<u><u><b>\$4,351,307</b></u></u>

Approved:

\_\_\_\_\_  
Chairperson

\_\_\_\_\_  
Comptroller

See attached notes and schedules.

## Statement II

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL  
STATEMENT OF FUND BALANCES  
(Consolidated)  
For the Year Ended June 30, 2011**

	<u><b>2011</b></u>	<u><b>2010</b></u>
<b>Balance, beginning of year</b>	\$971,754	\$898,476
Prior Year Adjustments	<u>0</u>	<u>1,110</u>
Restated Beginning Balance	\$971,754	\$899,586
Excess of Revenue/(Expenditures) (Statement III)	<u>82,810</u>	<u>72,168</u>
<b>Balance, end of year (note 7)</b>	<u><u><b>\$1,054,564</b></u></u>	<u><u><b>\$971,754</b></u></u>

See attached notes and schedules.



**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL  
STATEMENT OF REVENUES AND EXPENDITURES  
(Consolidated)  
For the Year Ended June 30, 2011**

	(unaudited) <u>2011 Budget</u>	<u>2011 Actual</u>	<u>2010 Actual</u>
<b><u>REVENUES</u></b>			
<b>Government of the NWT</b>			
Regular Contributions	\$24,276,640	\$24,805,014	\$24,774,560
Other Contributions	568,400	848,585	971,518
<b>Total Government of the NWT</b>	<u>\$24,845,040</u>	<u>\$25,653,599</u>	<u>\$25,746,078</u>
<b>Federal Government</b>	<b>\$403,763</b>	<b>\$389,940</b>	<b>\$405,593</b>
<b>Generated Funds</b>			
Investment Income	\$2,000	\$28,449	\$13,230
Non-GNWT Contributions	182,742	257,733	162,742
Donations	-	-	-
Other	63,500	726,698	386,300
<b>Total Generated Funds</b>	<u>\$248,242</u>	<u>\$1,012,880</u>	<u>\$562,272</u>
<b>Total Revenues</b>	<u><b>\$25,497,045</b></u>	<u><b>\$27,056,419</b></u>	<u><b>\$26,713,943</b></u>
<b><u>EXPENDITURES (Schedule 1)</u></b>			
Administration	\$1,383,772	\$1,351,849	\$1,743,456
School Programs	16,785,619	17,984,947	16,946,305
Inclusive Schooling	4,901,660	5,033,518	4,776,932
Student Accommodations	277,000	280,534	20,037
Operations and Maintenance	536,734	294,256	1,385,579
Aboriginal Language/Cultural Programs	1,618,668	2,028,506	1,769,466
<b>Total Expenditures</b>	<u><b>\$25,503,453</b></u>	<u><b>\$26,973,609</b></u>	<u><b>\$26,641,775</b></u>
<b>Excess Revenues/(Expenditures)</b>	<u><b>(\$6,408)</b></u>	<u><b>\$82,810</b></u>	<u><b>\$72,168</b></u>

See attached notes and schedules.

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL**  
**STATEMENT OF CASH FLOW**  
**(Consolidated)**  
**For the Year Ended June 30, 2011**

**Statement IV**

	<u><b>2011</b></u>	<u><b>2010</b></u>
<b>Operating Transactions</b>		
<b>Cash received from:</b>		
Government of the Northwest Territories	\$26,123,349	\$25,461,592
Government of Canada	389,940	405,593
Interest Revenue	28,449	13,230
Recoveries and General Revenue	858,840	325,261
	<u>\$27,400,578</u>	<u>\$26,205,676</u>
<b>Cash Paid For:</b>		
Compensation and Benefits	(\$23,339,520)	(\$22,381,699)
Grants and Contributions	-	-
Operations and Maintenance	(3,505,671)	(4,359,820)
	<u>(\$26,845,190)</u>	<u>(\$26,741,518)</u>
<b>Cash Provided by (Used for) Operating Transactions</b>	<u>\$555,388</u>	<u>(\$535,842)</u>
<b>Increase/(Decrease) in Cash and Cash Equivalents</b>	<u>\$555,388</u>	<u>(\$535,842)</u>
Cash and Cash Equivalents at Beginning of Year	\$3,555,641	\$4,091,483
<b>Cash and Cash Equivalents at End of Year</b>	<u><u>\$4,111,029</u></u>	<u><u>\$3,555,641</u></u>
<b>Represented by:</b>		
Cash and Short Term Investments	\$4,049,758	\$3,475,453
Bank Indebtedness	(18,029)	-
Cash Held in Trust	79,300	80,189
	<u><u>\$4,111,029</u></u>	<u><u>\$3,555,642</u></u>

See attached notes and schedules.

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

**June 30, 2011**

**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 \$50,000 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, 2011**

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 and Leases Infrastructure Funding

Any surplus on personnel 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, 2011**

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>2011</u>	<u>2010</u>
Excess funding repayable	\$ 55,122	\$ 0
Other payables	<u>7,600</u>	<u>0</u>
	<u>\$ 62,722</u>	<u>\$ 0</u>

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

**June 30, 2011**

**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>2011</u>	<u>2010</u>
Annual leave and lieu time	\$ 160,220	\$ 333,938
Retirement and resignation benefits	72,914	64,188
Removal assistance	<u>21,324</u>	<u>26,748</u>
	<u>\$ 254,458</u>	<u>\$ 424,874</u>

**Note 6. Leave and Termination Benefits – Long Term**

	<u>2011</u>	<u>2010</u>
Retirement and resignation benefits	\$1,251,689	\$1,124,025
Removal assistance	<u>605,806</u>	<u>536,034</u>
	<u>\$1,857,495</u>	<u>\$1,660,059</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>2011</u>	<u>2010</u>
Operating fund balance as reported on the consolidated balance sheet	\$ 1,054,564	\$ 971,754
Retirement, termination and ultimate removal benefits	1,951,733	1,750,996
Infrastructure Deficit (net)	<u>0</u>	<u>133,377</u>
	<u>\$ 3,006,297</u>	<u>\$ 2,856,127</u>

The accumulated management surplus of \$3,006,297 exceeds by \$1,731,124 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 \$25,503,453 which is calculated as \$1,275,173. 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, 2011**

**Note 8. Commitments Against Surplus**

The Council currently has approved commitments against its surplus of \$923,571 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.

**Note 10. Contractual Obligations**

The Council has entered into agreements for, or is contractually committed to, the following expenses payable subsequent to June 30, 2011.

	<u>Expired in 2011</u>	<u>2012</u>	<u>2013</u>
Commercial Leases	\$154,531	\$154,531	\$64,388
Equipment Leases	<u>7,626</u>	<u>16,733</u>	<u>16,733</u>
Totals	<u>\$162,157</u>	<u>\$171,264</u>	<u>\$81,121</u>

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

**June 30, 2011**

**Note 11 Future Accounting Changes**

In 2009, PSAB approved, and the accounting standards review board decided, to require publicly accountable enterprises and specifically other government organizations to determine their most appropriate source of GAAP by choosing between IFRS and the PSA Handbook.

The GNWT has determined the most appropriate basis of accounting to meet the needs of the users of its financial statements to be the standards issued by the Public Sector Accounting Board. These standards will be adopted for the fiscal years beginning on or after April 1, 2011.



**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL**  
**SCHEDULE OF EXPENDITURES**  
 (Consolidated)  
 For the Year Ended June 30, 2011

School Programs	Inclusive Schooling	Distance Learning/Tech	Operations & Maint.	Admin.	Aboriginal Languages	Fiscal & Transfers	Total
<b>Salaries</b>							
Teachers	\$13,640,126	\$2,389,631	\$0	\$0	\$340,168	\$0	\$16,369,925
Instruction Assistants	\$536	\$1,631,064	\$0	\$0	\$1,103,871	\$0	\$2,735,471
Non-Instructional Staff	\$2,178,125	\$297,746	\$232,557	\$1,017,969	\$0	\$0	\$3,726,397
Board/Trustee Honoraria	\$2,857	\$0	\$0	\$41,321	\$33,650	\$0	\$77,828
<b>Employee Benefits</b>							
Employee Benefits/Allowances	\$136,092	\$44,989	\$2,249	\$0	\$6,748	\$0	\$204,699
Leave & Termination Benefits	\$196,112	\$64,830	\$3,242	\$0	\$9,725	\$0	\$294,979
<b>Services Purchased/Contracted</b>							
Professional/Technical Services	\$0	\$59,125	\$0	\$8,530	\$27,708	\$0	\$95,423
Postage/Communication	\$71,039	\$146	\$0	\$0	\$34,634	\$0	\$105,820
Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Travel	\$221,093	\$134,578	\$15,377	\$0	\$85,787	\$71,477	\$528,313
Student Travel	\$7,084	\$4,928	\$0	\$0	\$0	\$21,417	\$33,429
Advertising/Printing/Publishing	\$5,046	\$5,367	\$0	\$6,009	\$17,124	\$25,525	\$59,071
Maintenance/Repair	\$0	\$0	\$0	\$320	\$4,917	\$160	\$5,397
Rentals/Leases	\$104,068	\$2,450	\$0	\$154,531	\$29,482	\$4,450	\$294,981
Contracted Services	\$408,174	\$58,699	\$0	\$15,630	\$1,944	\$158,461	\$642,908
<b>Materials/Supplies/Freight</b>							
Materials	\$1,003,109	\$337,717	\$26,905	\$93,373	\$72,986	\$234,653	\$1,768,742
Freight	\$11,487	\$2,247	\$204	\$15,803	\$1,504	(\$1,017)	\$30,228
<b>Total</b>	<b>\$17,984,947</b>	<b>\$5,033,518</b>	<b>\$280,534</b>	<b>\$294,256</b>	<b>\$1,351,849</b>	<b>\$2,028,506</b>	<b>\$26,973,609</b>

**FORT SMITH DISTRICT EDUCATION AUTHORITY  
BALANCE SHEET  
as at June 30, 2011**

<b><u>ASSETS</u></b>	<b><u>2011</u></b>	<b><u>2010</u></b>
<b>Current</b>		
Cash	\$102,617	\$167,571
Cash Held in Trust	79,300	80,189
Other Accounts Receivable (net)	722	9,635
<b>Total Current Assets</b>	<b>\$182,639</b>	<b>\$257,395</b>
<b>Total Assets</b>	<b>\$182,639</b>	<b>\$257,395</b>
<b><u>LIABILITIES</u></b>		
<b>Current</b>		
Accounts Payable & Accrued Liabilities	\$1,439	\$70,866
<b>Total Current Liabilities</b>	<b>\$1,439</b>	<b>\$70,866</b>
<b>Long Term Liabilities</b>		
Trust Liability	\$79,300	\$80,189
<b>Total Long Term Liabilities</b>	<b>\$79,300</b>	<b>\$80,189</b>
<b>Total Liabilities</b>	<b>\$80,739</b>	<b>\$151,055</b>
<b><u>ACCUMULATED FUND BALANCE</u></b>		
Previous year's balance	\$106,340	\$70,882
Current year's earnings (Schedule 3)	(4,440)	35,458
<b>Operating Fund Balance</b>	<b>\$101,900</b>	<b>\$106,340</b>
<b>Total Liabilities/Fund Balance</b>	<b>\$182,639</b>	<b>\$257,395</b>

**FORT SMITH DISTRICT EDUCATION AUTHORITY  
STATEMENT OF REVENUES AND EXPENDITURES  
For the Year Ended June 30, 2011**

	<b>2011 Budget (unaudited)</b>	<b><u>2011 Actual</u></b>	<b><u>2010 Actual</u></b>
<b><u>REVENUES</u></b>			
<b>Government of the NWT</b>			
Regular Contributions	\$532,931	\$532,931	\$588,373
Other Contributions	30,000	88,915	114,345
<b>Total Government of the NWT</b>	<u>\$562,931</u>	<u>\$621,846</u>	<u>\$702,718</u>
<b>Generated Funds</b>			
Investment Income	\$500	\$442	\$463
Other	28,000	63,778	86,899
<b>Total Generated Funds</b>	<u>\$28,500</u>	<u>\$64,220</u>	<u>\$87,362</u>
<b>Total Revenues</b>	<u>\$591,431</u>	<u>\$686,066</u>	<u>\$790,080</u>
<b><u>EXPENDITURES (Schedule 4)</u></b>			
Administration	\$59,369	\$82,651	\$70,303
School Programs	500,902	441,334	525,792
Inclusive Schooling	3,600	60,075	44,187
Student Accommodations	0	0	0
Operations and Maintenance	0	19,041	18,669
Aboriginal Language/Cultural Programs	50,000	87,406	95,671
<b>Total Expenditures</b>	<u>\$613,871</u>	<u>\$690,506</u>	<u>\$754,622</u>
<b>Excess Revenues/(Expenditures)</b>	<u><u>(\$22,440)</u></u>	<u><u>(\$4,440)</u></u>	<u><u>\$35,458</u></u>

**FORT SMITH DISTRICT EDUCATION AUTHORITY**  
**SCHEDULE OF EXPENDITURES**  
For the Year Ended June 30, 2011

School Programs	Inclusive Schooling	Student Accom.	Operations & Maint.	Admin.	Aboriginal Languages	Fiscal & Transfers	Total
\$3,204							\$3,204
							\$0
				\$66,525			\$66,525
							\$0

**Salaries**

Teachers  
Instruction Assistants  
Non-Instructional Staff  
Board/Trustee Honoraria

**Employee Benefits**

Employee Benefits/Allowances  
Leave & Termination Benefits

							\$0
							\$0

**Services Purchased/Contracted**

Professional/Technical Services  
Postage/Communication  
Utilities  
Travel  
Student Travel  
Advertising/Printing/Publishing  
Maintenance/Repair  
Rentals/Leases  
Contracted Services

							\$0
\$24,397				\$2,711			\$27,108
							\$0
							\$0
							\$0
\$1,678							\$1,678
							\$0
\$20,566				\$2,285			\$22,851
\$122,357							\$122,357

**Materials/Supplies/Freight**

Materials  
Freight

\$269,132	\$60,075		\$19,041	\$11,130	\$87,406		\$446,783
							\$0

**Total**

\$441,334	\$60,075	\$0	\$19,041	\$82,651	\$87,406	\$0	\$690,506
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**HAY RIVER DISTRICT EDUCATION AUTHORITY  
BALANCE SHEET  
as at June 30, 2011**

	<u>2011</u>	<u>2010</u>
<b><u>ASSETS</u></b>		
<b>Current</b>		
Cash	\$159,151	\$143,165
Other Accounts Receivable	0	0
<b>Total Current Assets</b>	<u>\$159,151</u>	<u>\$143,165</u>
<b>Total Assets</b>	<u><u>\$159,151</u></u>	<u><u>\$143,165</u></u>
<b><u>LIABILITIES</u></b>		
<b>Current</b>		
Bank Indebtedness	\$0	\$0
Accounts Payable & Accrued Liabilities	0	0
<b>Total Current Liabilities</b>	<u>\$0</u>	<u>\$0</u>
<b>Total Liabilities</b>	\$0	\$0
<b><u>ACCUMULATED FUND BALANCE</u></b>		
Previous year's balance	\$143,165	\$105,472
Current year's earnings (Schedule 6)	15,986	37,693
<b>Operating Fund Balance</b>	<u>\$159,151</u>	<u>\$143,165</u>
<b>Total Liabilities/Fund Balance</b>	<u><u>\$159,151</u></u>	<u><u>\$143,165</u></u>

**HAY RIVER DISTRICT EDUCATION AUTHORITY  
STATEMENT OF REVENUES AND EXPENDITURES  
For the Year Ended June 30, 2011**

	<b>2011 Budget (unaudited)</b>	<b><u>2011 Actual</u></b>	<b><u>2010 Actual</u></b>
<b><u>REVENUES</u></b>			
<b>Government of the NWT</b>			
Regular Contributions	\$525,321	\$539,721	\$505,028
Other Contributions	0	151,500	135,798
<b>Total Government of the NWT</b>	<u>\$525,321</u>	<u>\$691,221</u>	<u>\$640,826</u>
<b>Generated Funds</b>			
Investment Income	\$1,500	\$144	\$2,062
Other	35,500	119,487	137,401
<b>Total Generated Funds</b>	<u>\$37,000</u>	<u>\$119,631</u>	<u>\$139,463</u>
<b>Total Revenues</b>	<u>\$562,321</u>	<u>\$810,852</u>	<u>\$780,289</u>
<b><u>EXPENDITURES (Schedule 7)</u></b>			
Administration	\$108,300	\$109,649	\$117,551
School Programs	369,395	547,535	519,601
Inclusive Schooling	29,467	61,861	27,644
Student Accommodations	0	0	0
Operations and Maintenance	0	46,579	48,564
Aboriginal Language/Cultural Programs	55,159	29,241	29,236
<b>Total Expenditures</b>	<u>\$562,321</u>	<u>\$794,865</u>	<u>\$742,596</u>
<b>Excess Revenues/(Expenditures)</b>	<u>\$0</u>	<u>\$15,986</u>	<u>\$37,693</u>

**HAY RIVER DISTRICT EDUCATION AUTHORITY**  
**SCHEDULE OF EXPENDITURES**  
**For the Year Ended June 30, 2011**

School Programs	Inclusive Schooling	Student Accom.	Operations & Maint.	Admin.	Aboriginal Languages	Fiscal & Transfers	Total
<b><u>Salaries</u></b>							
Teachers							\$0
Instruction Assistants							\$0
Non-Instructional Staff	\$61,288			\$96,011			\$157,299
Board/Trustee Honoraria				\$8,765			\$8,765
<b><u>Employee Benefits</u></b>							
Employee Benefits/Allowances							\$0
Leave & Termination Benefits							\$0
<b><u>Services Purchased/Contracted</u></b>							
Professional/Technical Services	\$59,125						\$59,125
Postage/Communication	\$30,389			\$2,749			\$33,138
Utilities							\$0
Travel							\$0
Student Travel	\$2,650						\$2,650
Advertising/Printing/Publishing				\$774			\$774
Maintenance/Repair							\$0
Rentals/Leases	\$66,337						\$66,337
Contracted Services	\$154,192						\$154,192
<b><u>Materials/Supplies/Freight</u></b>							
Materials	\$232,679	\$2,736	\$30,827	\$1,350	\$29,241		\$296,833
Freight			\$15,752				\$15,752
<b>Total</b>	<b>\$547,535</b>	<b>\$61,861</b>	<b>\$0</b>	<b>\$109,649</b>	<b>\$29,241</b>	<b>\$0</b>	<b>\$794,866</b>

**K'ATLODEECHE FIRST NATIONS DISTRICT EDUCATION AUTHORITY**  
**BALANCE SHEET**  
as at June 30, 2011

	<u>2011</u>	<u>2010</u>
<b><u>ASSETS</u></b>		
<b>Current</b>		
Cash	\$32,084	\$36,266
Other Accounts Receivable	0	0
<b>Total Current Assets</b>	<u>\$32,084</u>	<u>\$36,266</u>
<b>Total Assets</b>	<u><u>\$32,084</u></u>	<u><u>\$36,266</u></u>
<b><u>LIABILITIES</u></b>		
<b>Current</b>		
Accounts Payable & Accrued Liabilities	\$0	\$61
Due to the GNWT	0	0
<b>Total Current Liabilities</b>	<u>\$0</u>	<u>\$61</u>
<b>Total Liabilities</b>	<u>\$0</u>	<u>\$61</u>
<b><u>ACCUMULATED FUND BALANCE</u></b>		
Previous year's balance	\$36,205	\$74,111
Current year's earnings (Schedule 9)	(4,121)	(37,906)
<b>Operating Fund Balance</b>	<u>\$32,084</u>	<u>\$36,205</u>
<b>Total Liabilities/Fund Balance</b>	<u><u>\$32,084</u></u>	<u><u>\$36,266</u></u>



**K'ATLODEECHE FIRST NATIONS DISTRICT EDUCATION AUTHORITY**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
**For the Year Ended June 30, 2011**

	<b>2011 Budget (unaudited)</b>	<b><u>2011 Actual</u></b>	<b><u>2010</u></b>
<b><u>REVENUES</u></b>			
<b>Government of the NWT</b>			
Regular Contributions	\$89,395	\$89,395	\$59,944
Other Contributions	0	24,402	59,476
<b>Total Government of the NWT</b>	<u>\$89,395</u>	<u>\$113,797</u>	<u>\$119,420</u>
<b>Generated Funds</b>			
Investment Income	\$0	\$25	\$74
Other	0	43,383	3,869
<b>Total Generated Funds</b>	<u>\$0</u>	<u>\$43,408</u>	<u>\$3,943</u>
<b>Total Revenues</b>	<u>\$89,395</u>	<u>\$157,205</u>	<u>\$123,363</u>
<b><u>EXPENDITURES (Schedule 10)</u></b>			
Administration	\$37,000	\$24,963	\$45,689
School Programs	61,000	113,843	77,461
Inclusive Schooling	0	1,925	9,120
Student Accommodations	0	0	0
Operations and Maintenance	5,000	7,216	6,463
Aboriginal Language/Cultural Programs	5,000	13,379	22,535
<b>Total Expenditures</b>	<u>\$108,000</u>	<u>\$161,326</u>	<u>\$161,269</u>
<b>Excess Revenues/(Expenditures)</b>	<u><u>(\$18,605)</u></u>	<u><u>(\$4,121)</u></u>	<u><u>(\$37,906)</u></u>

**K'ATLODEECHÉ FIRST NATIONS DISTRICT EDUCATION AUTHORITY**  
**SCHEDULE OF EXPENDITURES**  
For the Year Ended June 30, 2011

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

Teachers  
Instruction Assistants  
Non-Instructional Staff  
Board/Trustee Honoraria

							\$0
\$536					\$6,346		\$6,881
				\$19,270			\$19,270
				\$5,600			\$5,600

**Employee Benefits**

Employee Benefits/Allowances  
Leave & Termination Benefits

							\$0
							\$0

**Services Purchased/Contracted**

Professional/Technical Services  
Postage/Communication  
Utilities  
Travel  
Student Travel  
Advertising/Printing/Publishing  
Maintenance/Repair  
Rentals/Leases  
Contracted Services

\$4,211							\$0
							\$4,211
							\$0
							\$0
							\$0
							\$0
\$5,694							\$5,694
			\$2,238				\$2,238

**Materials/Supplies/Freight**

Materials  
Freight

\$103,326	\$1,925		\$4,978	\$93	\$7,033		\$117,356
\$77							\$77

**Total**

<b>\$113,843</b>	<b>\$1,925</b>	<b>\$0</b>	<b>\$7,216</b>	<b>\$24,963</b>	<b>\$13,379</b>	<b>\$0</b>	<b>\$161,326</b>
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**FORT RESOLUTION DISTRICT EDUCATION AUTHORITY  
BALANCE SHEET  
as at June 30, 2011**

	<u>2011</u>	<u>2010</u>
<b><u>ASSETS</u></b>		
<b>Current</b>		
Cash	\$146,222	\$142,986
Other Accounts Receivable	13,536	0
<b>Total Current Assets</b>	<u>\$159,758</u>	<u>\$142,986</u>
<b>Total Assets</b>	<u><u>\$159,758</u></u>	<u><u>\$142,986</u></u>
<b><u>LIABILITIES</u></b>		
<b>Current</b>		
Accounts Payable & Accrued Liabilities	<u>\$1,217</u>	<u>\$0</u>
<b>Total Current Liabilities</b>	<u>\$1,217</u>	<u>\$0</u>
<b>Total Liabilities</b>	<u>\$1,217</u>	<u>\$0</u>
<b><u>ACCUMULATED FUND BALANCE</u></b>		
Previous year's balance	\$142,986	\$119,171
Current year's earnings (Schedule 12)	15,555	23,815
<b>Operating Fund Balance</b>	<u>\$158,541</u>	<u>\$142,986</u>
<b>Total Liabilities/Fund Balance</b>	<u><u>\$159,758</u></u>	<u><u>\$142,986</u></u>

**FORT RESOLUTION DISTRICT EDUCATION AUTHORITY**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
**For the Year Ended June 30, 2011**

	<b>2011 Budget (unaudited)</b>	<b><u>2011 Actual</u></b>	<b><u>2010 Actual</u></b>
<b><u>REVENUES</u></b>			
<b>Government of the NWT</b>			
Regular Contributions	\$89,907	\$89,907	\$88,191
Other Contributions	<u>0</u>	<u>32,287</u>	<u>5,582</u>
<b>Total Government of the NWT</b>	<b>\$89,907</b>	<b>\$122,194</b>	<b>\$93,773</b>
<b>Generated Funds</b>			
Investment Income	\$0	\$88	\$25
Other	<u>0</u>	<u>126,300</u>	<u>89,835</u>
<b>Total Generated Funds</b>	<b>\$0</b>	<b>\$126,388</b>	<b>\$89,860</b>
<b>Total Revenues</b>	<b><u>\$89,907</u></b>	<b><u>\$248,582</u></b>	<b><u>\$183,633</u></b>
<b><u>EXPENDITURES (Schedule 13)</u></b>			
Administration	\$13,703	\$8,886	\$6,764
School Programs	0	165,855	98,932
Inclusive Schooling	0	0	0
Student Accommodations	0	0	0
Operations and Maintenance	76,204	34,934	32,663
Aboriginal Language/Cultural Programs	<u>0</u>	<u>23,352</u>	<u>21,459</u>
<b>Total Expenditures</b>	<b><u>\$89,907</u></b>	<b><u>\$233,027</u></b>	<b><u>\$159,818</u></b>
<b>Excess Revenues/(Expenditures)</b>	<b><u><u>\$0</u></u></b>	<b><u><u>\$15,555</u></u></b>	<b><u><u>\$23,815</u></u></b>

**FORT RESOLUTION DISTRICT EDUCATION AUTHORITY**  
**SCHEDULE OF EXPENDITURES**  
For the Year Ended June 30, 2011

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	\$19,192						\$19,192
Board/Trustee Honoraria				\$8,886			\$8,886

**Employee Benefits**

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

**Services Purchased/Contracted**

Professional/Technical Services							\$0
Postage/Communication	\$10,462						\$10,462
Utilities							\$0
Travel	\$13,793						\$13,793
Student Travel							\$0
Advertising/Printing/Publishing							\$0
Maintenance/Repair							\$0
Rentals/Leases	\$4,968						\$4,968
Contracted Services							\$0

**Materials/Supplies/Freight**

Materials	\$117,440		\$34,934		\$23,352		\$175,726
Freight							\$0

**Total**

<b>\$165,855</b>	<b>\$0</b>	<b>\$0</b>	<b>\$34,934</b>	<b>\$8,886</b>	<b>\$23,352</b>	<b>\$0</b>	<b>\$233,027</b>
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**LUTSEL K'E DISTRICT EDUCATION AUTHORITY  
BALANCE SHEET  
as at June 30, 2011**

	<u>2011</u>	<u>2010</u>
<b><u>ASSETS</u></b>		
<b>Current</b>		
Cash	\$0	\$20,878
Other Accounts Receivable	0	0
<b>Total Current Assets</b>	<u>\$0</u>	<u>\$20,878</u>
<b>Total Assets</b>	<u><u>\$0</u></u>	<u><u>\$20,878</u></u>
<b><u>LIABILITIES</u></b>		
<b>Current</b>		
Bank Indebtedness	\$18,029	\$0
Accounts Payable & Accrued Liabilities	7,897	425
<b>Total Current Liabilities</b>	<u>\$25,926</u>	<u>\$425</u>
<b>Total Liabilities</b>	<u>\$25,926</u>	<u>\$425</u>
<b><u>ACCUMULATED FUND BALANCE</u></b>		
Previous year's balance	\$20,453	(\$8,845)
Current year's earnings (Schedule 15)	(46,379)	29,298
<b>Operating Fund Balance</b>	<u>(\$25,926)</u>	<u>\$20,453</u>
<b>Total Liabilities/Fund Balance</b>	<u><u>\$0</u></u>	<u><u>\$20,878</u></u>

**LUTSEL K'E DISTRICT EDUCATION AUTHORITY  
STATEMENT OF REVENUES AND EXPENDITURES  
For the Year Ended June 30, 2011**

	<b>2011 Budget (unaudited)</b>	<b><u>2011 Actual</u></b>	<b><u>2010 Actual</u></b>
<b><u>REVENUES</u></b>			
<b>Government of the NWT</b>			
Regular Contributions	\$79,084	\$79,084	\$147,768
Other Contributions	0	78,000	17,284
<b>Total Government of the NWT</b>	<u>\$79,084</u>	<u>\$157,084</u>	<u>\$165,052</u>
<b>Generated Funds</b>			
Investment Income	\$0	\$0	\$0
Other	0	110,571	34,729
<b>Total Generated Funds</b>	<u>\$0</u>	<u>\$110,571</u>	<u>\$34,729</u>
<b>Total Revenues</b>	<u>\$79,084</u>	<u>\$267,655</u>	<u>\$199,781</u>
<b><u>EXPENDITURES (Schedule 16)</u></b>			
Administration	\$16,400	\$31,006	\$21,833
School Programs	62,100	152,168	105,758
Inclusive Schooling	0	34,706	3,070
Student Accommodations	0	0	0
Operations and Maintenance	0	17,358	9,083
Aboriginal Language/Cultural Programs	0	78,797	30,739
<b>Total Expenditures</b>	<u>\$78,500</u>	<u>\$314,034</u>	<u>\$170,483</u>
<b>Excess Revenues/(Expenditures)</b>	<u>\$584</u>	<u>(\$46,379)</u>	<u>\$29,298</u>

**LUTSEL K'E DISTRICT EDUCATION AUTHORITY**  
**SCHEDULE OF EXPENDITURES**  
For the Year Ended June 30, 2011

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

Teachers							\$38,658
Instruction Assistants	\$27,996				\$4,189		\$32,185
Non-Instructional Staff				\$307			\$307
Board/Trustee Honoraria				\$13,295			\$13,295

**Employee Benefits**

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

**Services Purchased/Contracted**

Professional/Technical Services							\$0
Postage/Communication	\$1,289			\$2,193			\$3,482
Utilities							\$0
Travel	\$7,348				\$595		\$7,943
Student Travel	\$4,434				\$21,417		\$25,851
Advertising/Printing/Publishing							\$0
Maintenance/Repair			\$320		\$160		\$480
Rentals/Leases	\$3,050	\$2,450		\$3,800	\$2,450		\$11,750
Contracted Services	\$14,665		\$13,393	\$1,944	\$34,020		\$64,022

**Materials/Supplies/Freight**

Materials	\$72,263	\$3,794		\$3,594	\$8,966	\$15,892	\$104,508
Freight	\$10,461	\$466		\$51	\$501	\$74	\$11,553

**Total**

<b>\$152,168</b>	<b>\$34,706</b>	<b>\$0</b>	<b>\$17,358</b>	<b>\$31,006</b>	<b>\$78,797</b>	<b>\$0</b>	<b>\$314,034</b>
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**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL  
BALANCE SHEET  
(Non-Consolidated)  
as at June 30, 2011**

	<u>2011</u>	<u>2010</u>
<b><u>ASSETS</u></b>		
<b>Current</b>		
Cash	\$3,609,377	\$2,948,959
Due from the GNWT	122,857	470,774
Other Accounts Receivable	461,978	346,265
Prepaid Expenses	0	0
<b>Total Current Assets</b>	<u>\$4,194,212</u>	<u>\$3,765,998</u>
<b>Total Assets</b>	<u><u>\$4,194,212</u></u>	<u><u>\$3,765,998</u></u>
<b><u>LIABILITIES</u></b>		
<b>Current</b>		
Accounts Payable & Accrued Liabilities	\$104,779	\$56,726
Due to the GNWT	62,722	0
Accrued Payroll & Employee Deductions	1,001,623	958,865
Deferred Revenue	284,321	142,869
Leave & Termination Benefits	254,458	424,874
<b>Total Current Liabilities</b>	<u>\$1,707,903</u>	<u>\$1,583,334</u>
<b>Long Term Liabilities</b>		
Leave & Termination Benefits	<u>\$1,857,495</u>	<u>\$1,660,059</u>
<b>Total Long Term Liabilities</b>	<u>\$1,857,495</u>	<u>\$1,660,059</u>
<b>Total Liabilities</b>	<u>\$3,565,398</u>	<u>\$3,243,393</u>
<b><u>ACCUMULATED FUND BALANCE</u></b>		
Operating Fund Balance (Schedule 18)	<u>\$628,814</u>	<u>\$522,605</u>
<b>Total Liabilities/Fund Balance</b>	<u><u>\$4,194,212</u></u>	<u><u>\$3,765,998</u></u>

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL  
STATEMENT OF FUND BALANCES  
(Non-Consolidated)  
For the Year Ended June 30, 2011**

	<u><b>2011</b></u>	<u><b>2010</b></u>
<b>Balance, beginning of year</b>	\$522,605	\$537,685
Prior Year Adjustments	<u>0</u>	<u>1,110</u>
Restated Beginning Balance	\$522,605	\$538,795
Excess of Revenue/(Expenditures) (Schedule 19)	<u>106,209</u>	<u>(16,190)</u>
<b>Balance, end of year</b>	<u><u><b>\$628,814</b></u></u>	<u><u><b>\$522,605</b></u></u>

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL  
STATEMENT OF REVENUES AND EXPENDITURES  
(Non-Consolidated)  
For the Year Ended June 30, 2011**

	<b>2011 Budget (unaudited)</b>	<b><u>2011 Actual</u></b>	<b><u>2010 Actual</u></b>
<b><u>REVENUES</u></b>			
<b>Government of the NWT</b>			
Regular Contributions	\$24,291,040	\$24,805,014	\$24,774,560
Other Contributions	538,400	617,155	880,126
<b>Total Government of the NWT</b>	<b><u>\$24,829,440</u></b>	<b><u>\$25,422,169</u></b>	<b><u>\$25,654,686</u></b>
<b>Federal Government</b>	<b>\$403,763</b>	<b>\$389,940</b>	<b>\$405,593</b>
<b>Generated Funds</b>			
Investment Income	\$0	\$27,750	\$10,606
Non-GNWT Contributions	182,742	257,733	162,742
Donations	0	0	0
Other	0	299,281	33,567
<b>Total Generated Funds</b>	<b><u>\$182,742</u></b>	<b><u>\$584,764</u></b>	<b><u>\$206,915</u></b>
<b>Total Revenues</b>	<b><u>\$25,415,945</u></b>	<b><u>\$26,396,873</u></b>	<b><u>\$26,267,194</u></b>
<b><u>EXPENDITURES</u></b>			
Administration	\$1,149,000	\$1,095,008	\$1,481,317
School Programs	15,792,222	16,655,625	15,707,125
Inclusive Schooling	4,868,593	4,876,270	4,692,910
Student Accommodations	277,000	281,332	20,037
Operations and Maintenance	455,530	169,129	1,270,137
Aboriginal Language/Cultural Programs	1,508,509	1,796,331	1,576,314
Transfers to DEAs	1,331,038	1,416,969	1,535,544
<b>Total Expenditures</b>	<b><u>\$25,381,892</u></b>	<b><u>\$26,290,664</u></b>	<b><u>\$26,283,384</u></b>
<b>Excess Revenues/(Expenditures)</b>	<b><u>\$34,053</u></b>	<b><u>\$106,209</u></b>	<b><u>(\$16,190)</u></b>

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL**  
**SCHEDULE OF EXPENDITURES**  
 (Non-Consolidated)  
 For the Year Ended June 30, 2011

School Programs	Inclusive Schooling	Distance Learning/Tech	Operations & Maint.	Admin.	Aboriginal Languages	Fiscal & Transfers	Total
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**Salaries**

Teachers	\$2,389,631				\$340,168		\$16,328,063
Instruction Assistants	\$1,603,068				\$1,093,336		\$2,696,404
Non-Instructional Staff	\$297,746	\$232,557		\$835,856			\$3,463,804
Board/Trustee Honoraria	\$2,857			\$4,775	\$33,650		\$41,282

**Employee Benefits**

Employee Benefits/Allowances	\$44,989	\$2,249		\$6,748	\$14,621		\$204,701
Leave & Termination Benefits	\$64,830	\$3,242		\$9,725	\$21,070		\$294,976

**Services Purchased/Contracted**

Professional/Technical Services	\$146		\$8,590	\$27,708			\$36,298
Postage/Communication				\$26,982			\$27,419
Utilities							\$0
Travel	\$134,578	\$15,377		\$85,787	\$70,882		\$506,575
Student Travel	\$4,928						\$4,928
Advertising/Printing/Publishing	\$5,367		\$6,009	\$16,350	\$25,525		\$56,620
Maintenance/Repair				\$4,917			\$4,917
Rentals/Leases			\$154,531	\$23,397	\$2,000		\$183,382
Contracted Services	\$58,699				\$124,441		\$300,100

**Materials/Supplies/Freight**

Materials	\$270,506	\$27,702		\$51,759	\$71,729		\$721,380
Freight	\$1,781	\$204		\$1,003	(\$1,091)		\$2,846

**Transfers to DEA's**

						\$1,416,969	\$1,416,969
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**Total**

\$16,655,626	\$4,876,270	\$281,332	\$169,129	\$1,095,008	\$1,796,331	\$1,416,969	\$26,290,664
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## Schedule 21

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

**For the Year Ended June 30, 2011**

	<b>July 1, 2010 to March 31, 2011</b>	<b>April 1, 2011 to June 30, 2011</b>	<b>Total 2010/11</b>
Revenues			
Funding Received	\$62,000		\$62,000
Total Funding	\$62,000	\$0	\$62,000
Expenditures			
Materials & Supplies	\$62,000	\$0	\$62,000
Wages & Benefit	\$0	\$0	\$0
Total Expenditures	\$62,000	\$0	\$62,000
<b>Surplus/(Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Schedule 22

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

**For the Year Ended June 30, 2011**

	<b>Contributions July 1, 2010 to June 30, 2011</b>	<b>Total Expenses July 1, 2010 to June 30, 2011</b>	<b>Variance</b>
<b>Bilateral Agreement Funding</b>			
Staff (classroom assistants)			
French Monitor	19,476	\$24,841	(\$5,365)
French Resources	15,400	\$20,384	(\$4,984)
Professional Development		\$277	(\$277)
French Cultural Activities			\$0
Special Projects:			
Core French Staff	180,000	\$442,507	(\$262,507)
French Immersion	70,000	\$240,849	(\$170,849)
<b>Totals</b>	<b>\$284,876</b>	<b>\$728,858</b>	<b>(\$443,982)</b>

**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, 2011**

Funding Received	\$291,784
Expenditures	
Staffing:	
Applicant Travel	\$0
Advertising	\$6,010
Legal Fees	\$8,590
Employee Benefits:	
Removal In/Transfer	\$92,339
Ultimate Removal	\$37,273
Worker's Compensation	\$101,665
Medical Travel Assistance	\$0
Total Expenditures	\$245,877
Net Surplus/(Deficit)	\$45,907

Schedule 24

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

**For the Year Ended June 30, 2011**

Funding Received	\$163,746
Expenditures	
Leases	\$154,531
Total Expenditures	\$154,531
<b>Net Surplus/(Deficit)</b>	<b>\$9,215</b>



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

**For the Period July 1, 2010 to June 30, 2011**

Funding Received

Expenditures

Salaries/Wages

Facilitator's Fees  \$274,352

Substitute Teachers Wages  \$18,043

Travel

Facilitator Travel  \$27,754

Staff Travel  \$14,853

Accommodation  \$17,553

Per Diems  \$13,919

Workshop Expenses

Room Rental

Tuition

Refreshments  \$3,041

Resources  \$6,010

Miscellaneous

Total Expenses  \$375,525

**Net Surplus/(Deficit)**  **-\$375,525**

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

**For the Period July 1, 2010 to June 30, 2011**

Funding Received	\$55,000
<u>Expenditures</u>	
<u>Salaries/Wages</u>	
Salaries	\$989,912
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	\$68,393
Miscellaneous	
Total Expenses	\$1,058,305
<b>Net Surplus/(Deficit)</b>	<b>-\$1,003,305</b>

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

**For the Year Ended June 30, 2011**

	Staff Development	Intervention Strategies	Assistive Technology	Student Resources	Southern Placements	Magnet Facilities	General	Total
<b>Salaries</b>								
Program Support Teachers						\$162,515	\$2,160,946	\$2,323,461
Consultants		\$297,746						\$297,746
Instruction Assistants						\$66,170	\$1,631,064	\$1,697,234
Non-Instructional Staff								\$0
Honoraria								\$0
<b>Employee Benefits</b>								
Employee Benefits/Allowances							\$109,819	\$109,819
<b>Services Purchased/Contracted</b>								
Professional/Technical Services		\$115,387						\$115,387
Travel	\$134,578							\$134,578
Student Travel (Bussing)							\$4,928	\$4,928
Advertising/Printing/Publishing		\$5,367						\$5,367
Maintenance/Repair								\$0
Rentals/Leases							\$2,450	\$2,450
Contracted Services							\$2,437	\$2,437
<b>Materials/Supplies/Freight</b>								
Materials	\$5,361		\$109,289	\$200,972			\$22,243	\$337,863
Freight				\$2,247				\$2,247
<b>Total</b>	<b>\$139,938</b>	<b>\$418,501</b>	<b>\$109,289</b>	<b>\$203,219</b>	<b>\$0</b>	<b>\$228,685</b>	<b>\$3,933,887</b>	<b>\$5,033,518</b>

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL  
SCHEDULE OF SPECIFIC PROGRAM EXPENDITURES  
ABORIGINAL LANGUAGE AND CULTURE-BASED EDUCATION**

**For the Year Ended June 30, 2011**

Student Instruction	Teaching Resources	Professional Development	School ** Activities	Total
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**Salaries**

ALCBE Teachers	\$340,168			\$340,168
Language Consultants				\$0
Instruction Assistants	\$1,093,336		\$10,535	\$1,103,871
Non-Instructional Staff				\$0
Honoraria	\$33,650			\$33,650

**Employee Benefits**

Employee Benefits/Allowances	\$35,691			\$35,691
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**Services Purchased/Contracted**

Professional/Technical Services				\$0
Travel		\$70,882	\$595	\$71,477
Student Transportation (Bussing)			\$21,417	\$21,417
Advertising/Printing/Publishing	\$25,525			\$25,525
Maintenance/Repair			\$160	\$160
Rentals/Leases		\$2,000	\$2,450	\$4,450
Contracted Services	\$124,441		\$34,020	\$158,461

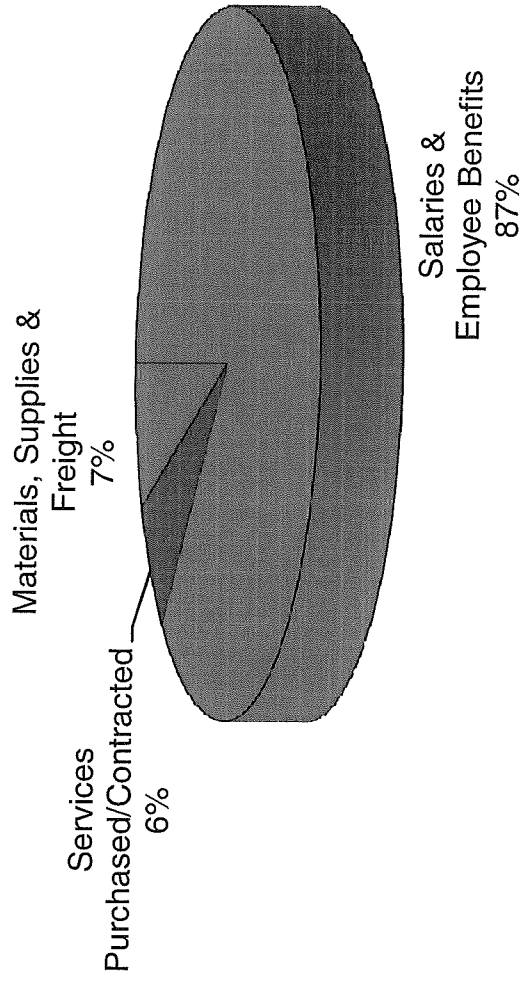
**Materials/Supplies/Freight**

Materials	\$43,665	\$28,064	\$162,924	\$234,653
Freight	(\$1,091)		\$74	(\$1,017)

**Total**

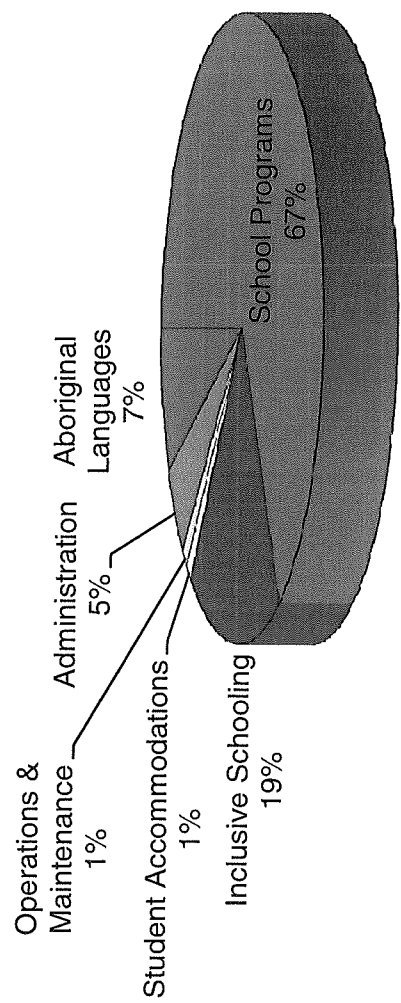
	\$1,469,195	\$226,191	\$100,946	\$232,175	\$2,028,506
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**South Slave Divisional Education Council**  
**Details of Expenditures**  
**For the Year Ended June 30, 2011**



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

# South Slave Divisional Education Council Expenditures by Function For the Year Ended June 30, 2011



■ School Programs	■ Inclusive Schooling	□ Student Accommodations
□ Operations & Maintenance	■ Administration	■ Aboriginal Languages