



SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL

FORT SMITH, NT.

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

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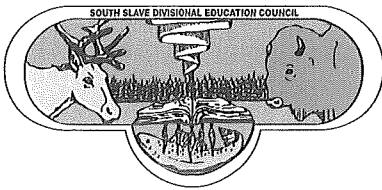
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Creating Futures

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

Statement I

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

	<u>2011</u>	<u>2010</u>
<u>ASSETS</u>		
Current		
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
Total Current Assets	<u>\$4,722,016</u>	<u>\$4,351,307</u>
Total Assets	<u>\$4,722,016</u>	<u>\$4,351,307</u>
<u>LIABILITIES</u>		
Current		
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
Total Current Liabilities	<u>\$1,730,657</u>	<u>\$1,639,305</u>
Long Term Liabilities		
Leave & Termination Benefits (note 6)	\$1,857,495	\$1,660,059
Trust Liability (note 3)	79,300	80,189
Total Long Term Liabilities	<u>\$1,936,795</u>	<u>\$1,740,248</u>
Total Liabilities	<u>\$3,667,452</u>	<u>\$3,379,553</u>
<u>Accumulated Fund Balance (Statement II)</u>		
Operating Fund Balance	<u>\$1,054,564</u>	<u>\$971,754</u>
Total Liabilities/Fund Balance	<u><u>\$4,722,016</u></u>	<u><u>\$4,351,307</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>2011</u>	<u>2010</u>
Balance, beginning of year	\$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>
Balance, end of year (note 7)	<u>\$1,054,564</u>	<u>\$971,754</u>

See attached notes and schedules.

Statement III

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

	<u>(unaudited)</u> <u>2011 Budget</u>	<u>2011 Actual</u>	<u>2010 Actual</u>
<u>REVENUES</u>			
Government of the NWT			
Regular Contributions	\$24,276,640	\$24,805,014	\$24,774,560
Other Contributions	568,400	848,585	971,518
Total Government of the NWT	\$24,845,040	\$25,653,599	\$25,746,078
Federal Government	\$403,763	\$389,940	\$405,593
Generated Funds			
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
Total Generated Funds	\$248,242	\$1,012,880	\$562,272
Total Revenues	\$25,497,045	\$27,056,419	\$26,713,943
<u>EXPENDITURES (Schedule 1)</u>			
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
Total Expenditures	\$25,503,453	\$26,973,609	\$26,641,775
Excess Revenues/(Expenditures)	(\$6,408)	\$82,810	\$72,168

See attached notes and schedules.

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

	<u>2011</u>	<u>2010</u>
Operating Transactions		
Cash received from:		
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	<u>858,840</u>	<u>325,261</u>
	<u>\$27,400,578</u>	<u>\$26,205,676</u>
Cash Paid For:		
Compensation and Benefits	(\$23,339,520)	(\$22,381,699)
Grants and Contributions	-	-
Operations and Maintenance	<u>(3,505,671)</u>	<u>(4,359,820)</u>
	<u>(\$26,845,190)</u>	<u>(\$26,741,518)</u>
Cash Provided by (Used for) Operating Transactions	<u><u>\$555,388</u></u>	<u><u>(\$535,842)</u></u>
Increase/(Decrease) in Cash and Cash Equivalents	<u><u>\$555,388</u></u>	<u><u>(\$535,842)</u></u>
Cash and Cash Equivalents at Beginning of Year	\$3,555,641	\$4,091,483
Cash and Cash Equivalents at End of Year	<u><u>\$4,111,029</u></u>	<u><u>\$3,555,641</u></u>
Represented by:		
Cash and Short Term Investments	\$4,049,758	\$3,475,453
Bank Indebtedness	(18,029)	-
Cash Held in Trust	<u>79,300</u>	<u>80,189</u>
	<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 NWT TA, 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	7,626	16,733	16,733
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.

Schedule 1

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
Salaries								
Teachers	\$13,640,126	\$2,389,631	\$0	\$0	\$0	\$340,168	\$0	\$16,369,925
Instruction Assistants	\$536	\$1,631,064	\$0	\$0	\$0	\$1,103,871	\$0	\$2,735,471
Non-Instructional Staff	\$2,178,125	\$297,746	\$232,557	\$0	\$1,017,969	\$0	\$0	\$3,726,397
Board/Trustee Honoria	\$2,857	\$0	\$0	\$0	\$41,321	\$33,650	\$0	\$77,828
Employee Benefits								
Employee Benefits/Allowances	\$136,092	\$44,989	\$2,249	\$0	\$6,748	\$14,621	\$0	\$204,699
Leave & Termination Benefits	\$196,112	\$64,830	\$3,242	\$0	\$9,725	\$21,070	\$0	\$294,979
Services Purchased/Contracted								
Professional/Technical Services	\$0	\$59,125	\$0	\$8,590	\$27,708	\$0	\$0	\$95,423
Postage/Communication	\$71,039	\$146	\$0	\$0	\$34,634	\$0	\$0	\$105,820
Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Travel	\$221,093	\$134,578	\$15,377	\$0	\$85,787	\$71,477	\$0	\$528,313
Student Travel	\$7,084	\$4,928	\$0	\$0	\$0	\$21,417	\$0	\$33,429
Advertising/Printing/Publishing	\$5,046	\$5,367	\$0	\$6,009	\$17,124	\$25,525	\$0	\$59,071
Maintenance/Repair	\$0	\$0	\$0	\$320	\$4,917	\$160	\$0	\$5,397
Rentals/Leases	\$104,068	\$2,450	\$0	\$154,531	\$29,482	\$4,450	\$0	\$294,981
Contracted Services	\$408,174	\$58,699	\$0	\$15,630	\$1,944	\$158,461	\$0	\$642,908
Materials/Supplies/Freight								
Materials	\$1,003,109	\$337,777	\$26,905	\$93,373	\$72,986	\$234,653	\$0	\$1,768,742
Freight	\$11,487	\$2,247	\$204	\$15,803	\$1,504	(\$1,017)	\$0	\$30,228
Total	\$17,984,947	\$5,033,518	\$280,534	\$294,256	\$1,351,849	\$2,028,506	\$0	\$26,973,609

Schedule 2

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

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

Schedule 3

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

	<u>2011 Budget (unaudited)</u>	<u>2011 Actual</u>	<u>2010 Actual</u>
<u>REVENUES</u>			
Government of the NWT			
Regular Contributions	\$532,931	\$532,931	\$588,373
Other Contributions	30,000	88,915	114,345
Total Government of the NWT	\$562,931	\$621,846	\$702,718
Generated Funds			
Investment Income	\$500	\$442	\$463
Other	28,000	63,778	86,899
Total Generated Funds	\$28,500	\$64,220	\$87,362
Total Revenues	\$591,431	\$686,066	\$790,080
<u>EXPENDITURES (Schedule 4)</u>			
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
Total Expenditures	\$613,871	\$690,506	\$754,622
Excess Revenues/(Expenditures)	<u>(\$22,440)</u>	<u>(\$4,440)</u>	<u>\$35,458</u>

Schedule 4

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
Salaries								
Teachers	\$3,204							\$3,204
Instruction Assistants								\$0
Non-Instructional Staff				\$66,525				\$66,525
Board/Trustee Honoraria								\$0
Employee Benefits								
Employee Benefits/Allowances								\$0
Leave & Termination Benefits								\$0
Services Purchased/Contracted								
Professional/Technical Services	\$24,397				\$2,711			\$0
Postage/Communication								\$27,108
Utilities								\$0
Travel								\$0
Student Travel								\$0
Advertising/Printing/Publishing	\$1,678							\$1,678
Maintenance/Repair								\$0
Rentals/Leases	\$20,566				\$2,285			\$22,851
Contracted Services	\$122,357							\$122,357
Materials/Supplies/Freight								
Materials	\$269,132	\$60,075		\$19,041	\$11,130	\$87,406		\$446,783
Freight								\$0
Total	\$441,334	\$60,075	\$0	\$19,041	\$82,651	\$87,406	\$0	\$690,506

Schedule 5

HAY RIVER DISTRICT EDUCATION AUTHORITY
 BALANCE SHEET
 as at June 30, 2011

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

Schedule 6

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

	<u>2011 Budget (unaudited)</u>	<u>2011 Actual</u>	<u>2010 Actual</u>
<u>REVENUES</u>			
Government of the NWT			
Regular Contributions	\$525,321	\$539,721	\$505,028
Other Contributions	0	151,500	135,798
Total Government of the NWT	\$525,321	\$691,221	\$640,826
Generated Funds			
Investment Income	\$1,500	\$144	\$2,062
Other	35,500	119,487	137,401
Total Generated Funds	\$37,000	\$119,631	\$139,463
Total Revenues	\$562,321	\$810,852	\$780,289
<u>EXPENDITURES (Schedule 7)</u>			
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
Total Expenditures	\$562,321	\$794,865	\$742,596
Excess Revenues/(Expenditures)	\$0	\$15,986	\$37,693

Schedule 7

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
Salaries								
Teachers								\$0
Instruction Assistants								\$0
Non-Instructional Staff					\$96,011			\$157,299
Board/Trustee Honoraria					\$8,765			\$8,765
Employee Benefits								
Employee Benefits/Allowances								\$0
Leave & Termination Benefits								\$0
Services Purchased/Contracted								
Professional/Technical Services		\$59,125						\$59,125
Postage/Communication	\$30,389				\$2,749			\$33,138
Utilities								\$0
Travel								\$0
Student Travel	\$2,650				\$774			\$2,650
Advertising/Printing/Publishing								\$774
Maintenance/Repair								\$0
Rentals/Leases	\$66,337							\$66,337
Contracted Services	\$154,192							\$154,192
Materials/Supplies/Freight								
Materials	\$232,679	\$2,736		\$30,827	\$1,350	\$29,241		\$296,833
Freight				\$15,752				\$15,752
Total	\$547,535	\$61,861	\$0	\$46,579	\$109,649	\$29,241	\$0	\$794,866

Schedule 8

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

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

Schedule 9

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

	<u>2011 Budget (unaudited)</u>	<u>2011 Actual</u>	<u>2010</u>
<u>REVENUES</u>			
Government of the NWT			
Regular Contributions	\$89,395	\$89,395	\$59,944
Other Contributions	0	24,402	59,476
Total Government of the NWT	<u>\$89,395</u>	<u>\$113,797</u>	<u>\$119,420</u>
Generated Funds			
Investment Income	\$0	\$25	\$74
Other	0	43,383	3,869
Total Generated Funds	<u>\$0</u>	<u>\$43,408</u>	<u>\$3,943</u>
Total Revenues	<u>\$89,395</u>	<u>\$157,205</u>	<u>\$123,363</u>
<u>EXPENDITURES (Schedule 10)</u>			
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	<u>5,000</u>	<u>13,379</u>	<u>22,535</u>
Total Expenditures	<u>\$108,000</u>	<u>\$161,326</u>	<u>\$161,269</u>
Excess Revenues/(Expenditures)	<u>(\$18,605)</u>	<u>(\$4,121)</u>	<u>(\$37,906)</u>

Schedule 10

K'ATLODEECHE 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
Salaries								
Teachers								\$0
Instruction Assistants	\$536							\$6,881
Non-Instructional Staff					\$19,270			\$19,270
Board/Trustee Honoraria					\$5,600			\$5,600
Employee Benefits								
Employee Benefits/Allowances								\$0
Leave & Termination Benefits								\$0
Services Purchased/Contracted								
Professional/Technical Services	\$4,211							\$0
Postage/Communication								\$4,211
Utilities								\$0
Travel								\$0
Student Travel								\$0
Advertising/Printing/Publishing								\$0
Maintenance/Repair								\$0
Rentals/Leases	\$5,694							\$5,694
Contracted Services					\$2,238			\$2,238
Materials/Supplies/Freight								
Materials	\$103,326	\$1,925			\$4,978	\$93	\$7,033	\$117,356
Freight	\$77							\$77
Total	\$113,843	\$1,925	\$0	\$7,216	\$24,963	\$13,379	\$0	\$161,326

Schedule 11

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

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

Schedule 12

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

	<u>2011 Budget (unaudited)</u>	<u>2011 Actual</u>	<u>2010 Actual</u>
<u>REVENUES</u>			
Government of the NWT			
Regular Contributions	\$89,907	\$89,907	\$88,191
Other Contributions	0	32,287	5,582
Total Government of the NWT	\$89,907	\$122,194	\$93,773
Generated Funds			
Investment Income	\$0	\$88	\$25
Other	0	126,300	89,835
Total Generated Funds	\$0	\$126,388	\$89,860
Total Revenues	\$89,907	\$248,582	\$183,633
<u>EXPENDITURES (Schedule 13)</u>			
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	0	23,352	21,459
Total Expenditures	\$89,907	\$233,027	\$159,818
Excess Revenues/(Expenditures)	\$0	\$15,555	\$23,815

Schedule 13

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
Salaries								
Teachers								\$0
Instruction Assistants								\$0
Non-Instructional Staff	\$9,192							\$9,192
Board/Trustee Honoraria								\$8,886
Employee Benefits								
Employee Benefits/Allowances								\$0
Leave & Termination Benefits								\$0
Services Purchased/Contracted								
Professional/Technical Services	\$10,462							\$10,462
Postage/Communication								\$0
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					\$23,352		\$175,726
Freight								\$0
Total	\$165,855	\$0	\$0	\$34,934	\$8,886	\$23,352	\$0	\$233,027

Schedule 14

**LUTSEL K'E DISTRICT EDUCATION AUTHORITY
BALANCE SHEET
as at June 30, 2011**

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

Schedule 15

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

	<u>2011 Budget (unaudited)</u>	<u>2011 Actual</u>	<u>2010 Actual</u>
<u>REVENUES</u>			
Government of the NWT			
Regular Contributions	\$79,084	\$79,084	\$147,768
Other Contributions	0	78,000	17,284
Total Government of the NWT	<u>\$79,084</u>	<u>\$157,084</u>	<u>\$165,052</u>
Generated Funds			
Investment Income	\$0	\$0	\$0
Other	0	110,571	34,729
Total Generated Funds	<u>\$0</u>	<u>\$110,571</u>	<u>\$34,729</u>
Total Revenues	<u>\$79,084</u>	<u>\$267,655</u>	<u>\$199,781</u>
<u>EXPENDITURES (Schedule 16)</u>			
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
Total Expenditures	<u>\$78,500</u>	<u>\$314,034</u>	<u>\$170,483</u>
Excess Revenues/(Expenditures)	<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**

Schedule 17

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

	<u>2011</u>	<u>2010</u>
<u>ASSETS</u>		
Current		
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
Total Current Assets	<u>\$4,194,212</u>	<u>\$3,765,998</u>
Total Assets	<u><u>\$4,194,212</u></u>	<u><u>\$3,765,998</u></u>
<u>LIABILITIES</u>		
Current		
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
Total Current Liabilities	<u>\$1,707,903</u>	<u>\$1,583,334</u>
Long Term Liabilities		
Leave & Termination Benefits	\$1,857,495	\$1,660,059
Total Long Term Liabilities	<u><u>\$1,857,495</u></u>	<u><u>\$1,660,059</u></u>
Total Liabilities	<u><u>\$3,565,398</u></u>	<u><u>\$3,243,393</u></u>
<u>ACCUMULATED FUND BALANCE</u>		
Operating Fund Balance (Schedule 18)	<u><u>\$628,814</u></u>	<u><u>\$522,605</u></u>
Total Liabilities/Fund Balance	<u><u><u>\$4,194,212</u></u></u>	<u><u><u>\$3,765,998</u></u></u>

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

	<u>2011</u>	<u>2010</u>
Balance, beginning of year	\$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>
Balance, end of year	<u>\$628,814</u>	<u>\$522,605</u>

Schedule 19

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

	<u>2011 Budget (unaudited)</u>	<u>2011 Actual</u>	<u>2010 Actual</u>
<u>REVENUES</u>			
Government of the NWT			
Regular Contributions	\$24,291,040	\$24,805,014	\$24,774,560
Other Contributions	538,400	617,155	880,126
Total Government of the NWT	<u>\$24,829,440</u>	<u>\$25,422,169</u>	<u>\$25,654,686</u>
Federal Government	\$403,763	\$389,940	\$405,593
Generated Funds			
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
Total Generated Funds	<u>\$182,742</u>	<u>\$584,764</u>	<u>\$206,915</u>
Total Revenues	<u><u>\$25,415,945</u></u>	<u><u>\$26,396,873</u></u>	<u><u>\$26,267,194</u></u>
<u>EXPENDITURES</u>			
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
Total Expenditures	<u><u>\$25,381,892</u></u>	<u><u>\$26,290,664</u></u>	<u><u>\$26,283,384</u></u>
Excess Revenues/(Expenditures)	<u><u>\$34,053</u></u>	<u><u>\$106,209</u></u>	<u><u>(\$16,190)</u></u>

Schedule 20

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
Salaries								
Teachers	\$13,598,264	\$2,389,631				\$340,168		\$16,328,063
Instruction Assistants	\$1,603,068					\$1,093,336		\$2,696,404
Non-Instructional Staff	\$2,097,645	\$297,746	\$232,557			\$835,856		\$3,463,804
Board/Trustee Honoria	\$2,857				\$4,775	\$33,650		\$41,282
Employee Benefits								
Employee Benefits/Allowances	\$136,092	\$44,989	\$2,249			\$6,748	\$14,621	\$204,701
Leave & Termination Benefits	\$196,111	\$64,830	\$3,242			\$9,725	\$21,070	\$294,976
Services Purchased/Contracted								
Professional/Technical Services	\$291	\$146		\$8,590	\$27,708			\$36,298
Postage/Communication					\$26,982			\$27,419
Utilities								\$0
Travel	\$199,551	\$134,578	\$15,377		\$85,787	\$70,882		\$506,575
Student Travel		\$4,928						\$4,928
Advertising/Printing/Publishing	\$3,368	\$5,367		\$6,009	\$16,350	\$25,525		\$56,620
Maintenance/Repair					\$4,917			\$4,917
Rentals/Leases	\$3,454			\$154,531	\$23,397	\$2,000		\$183,382
Contracted Services	\$116,960	\$58,699				\$124,441		\$300,100
Materials/Supplies/Freight								
Materials	\$299,684	\$270,506	\$27,702		\$51,759	\$71,729		\$721,380
Freight	\$948	\$1,781	\$204		\$1,003	(\$1,091)		\$2,846
Transfers to DEAs								
Total	\$16,655,626	\$4,876,270	\$281,332	\$169,129	\$1,055,008	\$1,796,331	\$1,416,969	\$1,416,969
								\$26,290,664

Schedule 21

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

For the Year Ended June 30, 2011

	July 1, 2010 to March 31, 2011	April 1, 2011 to June 30, 2011	Total 2010/11
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
Surplus/(Deficit)	\$0	\$0	\$0

Schedule 22

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

For the Year Ended June 30, 2011

	Contributions July 1, 2010 to June 30, 2011	Total Expenses July 1, 2010 to June 30, 2011	Variance
Bilateral Agreement Funding			
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)
Totals	\$284,876	\$728,858	(\$443,982)

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
Net Surplus/(Deficit)	\$9,215

Schedule 25

**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

[Redacted]

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

Schedule 26

**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
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Expenditures

Salaries/Wages

Salaries	\$989,912
Facilitator's Fees	
Substitute Teachers Wages	

Travel

Facilitator Travel	
Staff Travel	
Accommodation	
Per Diems	

Workshop Expenses

Room Rental	
Tuition	
Refreshments	
Resources	\$68,393
Miscellaneous	

Total Expenses	\$1,058,305
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Net Surplus/(Deficit)	-\$1,003,305
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Schedule 27

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

For the Year Ended June 30, 2011

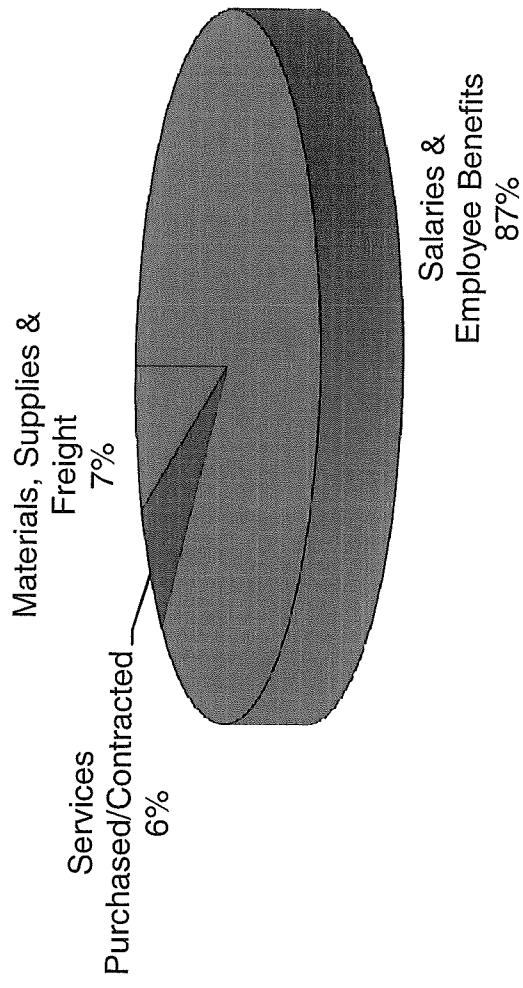
	Staff Development	Intervention Strategies	Assistive Technology	Student Resources	Southern Placements	Magnet Facilities	General	Total
Salaries								
Program Support Teachers					\$162,515	\$2,160,946	\$2,323,461	
Consultants		\$297,746						\$297,746
Instruction Assistants					\$66,170	\$1,631,064	\$1,697,234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

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
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
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

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**

