



# **Yellowknife District No. 1 Education Authority**

**(Yellowknife Education District No. 1)**

## **Financial Statements**

**June 30, 2011**





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**Independent Auditors' Report**

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

We have audited the accompanying financial statements of the Yellowknife District No. 1 Education Authority (the Authority), which comprise of the statement of financial position as at June 30, 2011, statements of funds, surplus and reserves, revenue and expenditures - operating and cash flows for the year then ended.

*Management's Responsibility for the Financial Statements*

Management is responsible for the preparation of these financial statements in accordance with the basis of accounting required by the Government of the Northwest Territories applied on a basis consistent with the preceding year, 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 auditor's 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 on the effectiveness of the Authority'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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

*Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of Yellowknife District No. 1 Education Authority as at June 30, 2011, and the result of its operations and its cash flows for the year then ended in accordance with financial guidelines for the Government of the Northwest Territories - Department of Education, Culture and Employment.

Further, in our opinion, Schedule 2 - Schedule of Expenditures - Operating Fund, when considered in relation to the aforementioned financial statements, presents fairly the additional information shown therein.

## **Independent Auditors' Report (continued)**

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

We further report in accordance with the *Financial Administration Act* of the Northwest Territories that, in our opinion, proper books of account have been kept by the Authority, the financial statements are in agreement therewith, and the transactions that have come under my notice have, in all material respects, been within the statutory powers of the Authority.

### *Basis of Accounting and Restriction on Use*

Without modifying our opinion, we draw attention to Note 1 to the financial statements, which describes the basis of accounting. The financial statements are prepared to report the activities of Yellowknife District No. 1 Education Authority, using financial reporting directives of the Department of Education, Culture and Employment of the Government of the Northwest Territories. As a result, the financial statements may not be suitable for any other purpose. Our report is intended solely for the Yellowknife District No. 1 Education Authority and the Government of the Northwest Territories - Department of Education, Culture and Employment.



**Yellowknife, Northwest Territories**  
**September 20, 2011**

**Chartered Accountants**



# Yellowknife District No. 1 Education Authority

(the Authority)

## Statement of Financial Position

Statement 1

As at June 30	2011 \$	2010 \$
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	1,951,148	1,933,038
Short term investments (Note 2)	6,000,000	7,000,000
Due from GNWT	3,102	4,731
Other accounts receivable (Note 3)	881,228	749,481
Prepaid expenses	42,147	56,775
 <b>Long-term investments (Note 4)</b>	 8,877,625	 9,744,025
<b>Capital assets (Schedule 1)</b>	<b>700,418</b>	<b>-</b>
	<b>19,560,845</b>	<b>20,074,053</b>
	<b>29,138,888</b>	<b>29,818,078</b>
 <b>LIABILITIES</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities	813,998	409,945
Due to GNWT	18,088	-
Employee deductions payable (Note 5)	2,845,731	2,681,229
Leave and termination benefits (Note 6)	267,767	269,066
Deferred revenue (Note 7)	1,490,684	1,359,104
 <b>Leave and termination benefits (Note 6)</b>	 5,436,268	 4,719,344
	<b>1,540,957</b>	<b>1,319,216</b>
	<b>6,977,225</b>	<b>6,038,560</b>
 <b>SURPLUS AND RESERVES</b>		
Operating Fund (Note 8)	1,379,748	2,549,118
Capital Fund	19,560,845	20,074,053
Decentralized Surplus	192,515	92,183
Capital Fund Reserve	904,164	904,164
Playground/Recreational Equipment Fund Reserve	124,391	160,000
	<b>22,161,663</b>	<b>23,779,518</b>
	<b>29,138,888</b>	<b>29,818,078</b>

Trustee Alannah Smith

Trustee Debby



# Yellowknife District No. 1 Education Authority

(the Authority)

## Statement of Funds

## Statement 2

For the period July 1 through June 30

2011

\$

2010

\$

### OPERATING FUND

Balance, beginning of year	2,549,118	1,897,066
Excess (deficiency) of revenue over expenditures (Statement 4)	(502,503)	1,330,612
Transfer (to) from Capital Fund	(566,535)	(555,686)
Transfer (to) from Playground/Recreational Equipment Fund Reserve	-	(150,000)
Transfer (to) from Decentralized Surplus (Deficit)	(100,332)	27,126
Balance, end of year	1,379,748	2,549,118

### CAPITAL FUND

Balance, beginning of year	20,074,053	20,534,686
Transfer (to) from Operating Fund	566,535	555,686
Amortization	(1,079,743)	(1,016,319)
Balance, end of year	19,560,845	20,074,053



Yellowknife District No. 1 Education Authority

(the Authority)

**Statement of Surplus and Reserves**

**Statement 3**

For the period July 1 through June 30

	2011	2010
	\$	\$

**DECENTRALIZED SURPLUS**

Balance, beginning of year	92,183	119,309
Transfer (to) from Operating Fund	100,332	(27,126)

Balance, end of year	192,515	92,183
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**CAPITAL FUND RESERVE**

Balance, beginning of year	904,164	904,164
Balance, end of year	904,164	904,164

**PLAYGROUND/RECREATIONAL EQUIPMENT FUND RESERVE**

Balance, beginning of year	160,000	-
Transfer (to) from Operating Fund	-	150,000
Transfer (to) from schools	(35,609)	10,000
Balance, end of year	124,391	160,000



# Yellowknife District No. 1 Education Authority

(the Authority)

## Statement of Revenue and Expenditures - Operating

Statement 4

For the period July 1 through June 30

	2011 Budget \$	2011 Actual \$	2010 Actual \$
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### REVENUE

#### Government of the Northwest Territories

Regular contributions (Note 1a)	21,764,388	22,183,259	23,114,748
Other contributions	158,000	455,743	634,507
Aboriginal languages	60,000	72,999	87,240
French revenue	383,000	446,975	434,952
	22,365,388	23,158,976	24,271,447

#### Property tax requisitioned (Note 1b)

5,474,000	5,462,425	5,281,486
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#### Education authority generated funds

Rental income	340,000	322,040	312,342
Investment income	140,000	167,693	191,162
Other	376,650	584,261	427,530
	856,650	1,073,994	931,034

#### Total revenue

28,696,038	29,695,395	30,483,967
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### EXPENDITURES (Schedule 2)

School programs	18,959,626	19,677,593	19,155,446
Inclusive schooling	5,394,312	5,434,303	5,147,159
Accommodation	112,500	133,878	141,051
Operations and maintenance	2,507,501	2,928,492	2,678,063
Administration	1,390,809	1,298,875	1,342,950
Aboriginal languages	627,990	724,757	688,686

#### Total operating expenditures

28,992,738	30,197,898	29,153,355
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#### Excess (deficiency) of revenue over expenditures

(296,700)	(502,503)	1,330,612
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### TRANSFERS

Transfer to Capital Fund	-	(566,535)	(555,686)
Transfer to Playground/Recreational Equipment Fund Reserve	-	-	(150,000)

#### Surplus (deficiency) for the year

(296,700)	(1,069,038)	624,926
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# Yellowknife District No. 1 Education Authority

(the Authority)

## Statement of Cash Flows

## Statement 5

For the year ended June 30

2011

\$

2010

\$

### OPERATING TRANSACTIONS

#### Cash received from:

Government of the Northwest Territories	22,569,198	23,602,751
Government of Canada	506,975	496,452
Property tax requisitioned	5,471,095	5,358,200
Recoveries and general revenue	1,167,409	1,129,777
	<u>29,714,677</u>	<u>30,587,180</u>

#### Cash paid for:

Compensation and benefits	(24,474,900)	(22,646,154)
Operations and maintenance	(4,954,714)	(6,531,413)
	<u>(29,429,614)</u>	<u>(29,177,567)</u>

### CASH PROVIDED BY (USED FOR) OPERATING TRANSACTIONS

285,063

1,409,613

### CAPITAL TRANSACTIONS

Acquisitions of capital assets	(566,535)	(555,686)
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### CASH USED FOR CAPITAL TRANSACTIONS

(566,535)

(555,686)

### INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS

(281,472)

853,927

### CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR

8,933,038

8,079,111

### CASH AND CASH EQUIVALENTS AT END OF YEAR

8,651,566

8,933,038

### REPRESENTED BY:

Cash	1,951,148	1,933,038
Short term investments (Note 2)	6,000,000	7,000,000
Long-term investments	700,418	-
	<u>8,651,566</u>	<u>8,933,038</u>



June 30, 2011

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### 1. Accounting Policies

The financial statements of the Yellowknife District No. 1 Education Authority (Yellowknife Education District No. 1) (the "Authority") have been prepared in accordance with accounting principles that are considered appropriate for an organization of this type and in accordance with the legislative directives and requirements of the GNWT - Department of Education, Culture and Employment, Government of the Northwest Territories (the "Department"). These financial statements have, in administration's opinion, been properly prepared within reasonable limits of materiality and within the framework of the accounting policies summarized below.

#### a) Government of the Northwest Territories - Regular Contributions

The regular contributions from the Government of the Northwest Territories (GNWT) is determined by a funding formula, based on student enrolment and price and volume fluctuation, and is received in monthly installments. The Authority retains surpluses and is responsible for deficits. Any funding requests, over and above those levels provided by the formula, must be first approved by the Government of the Northwest Territories.

The Authority is economically dependent on the Government of the Northwest Territories to provide funding for continued operations.

#### b) Property Tax Requisitioned

The *Education Act of the Northwest Territories*, by virtue of Section 136(2), empowers a Board of Education to determine the amount, after taking into consider territorial grants and other revenue, that is to be requisitioned from the municipality within the territory under the jurisdiction of the Board. This requisitioned amount is one portion of the property tax paid annually by property owners. The City of Yellowknife is advised subsequent to the adoption of the budget of the amount of the requisition of the Yellowknife Education District No. 1 and is responsible for the collection of taxes.

Section 136(4) of the *Education Act* requires the amount requisitioned to be paid in equal quarterly installment on or before the first day of the months of June, September, December and March. As the fiscal year of the Yellowknife Education District No. 1 does not coincide with the taxation year, the local tax revenue receivable on June 1st is the first payment for the next fiscal year, therefore, this amount is recorded as deferred revenue. There is no additional liability.



**June 30, 2011**

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**1. Accounting Policies (continued)**

**c) Fund Accounting**

The Authority uses fund accounting to separate transactions between its Operating and Capital Fund.

The Operating Fund accounts for the Authority's operating and administrative activities.

The Capital Fund reports the expenses related to capital assets.

The Decentralized Surplus is the operating surpluses retained by the individual schools.

The Capital Fund Reserve is funding set aside by the Authority for any repairs or maintenance to the district assets.

The Playground/Recreation Equipment Fund Reserve is a matching grant fund to assist schools and parent advisory groups to purchase playground/recreational equipment.

**d) Materials and Supplies**

Materials and supplies are considered a cost of operations and are expensed to the various accounts when received.

**e) Capital Assets**

Tangible capital assets with a cost lower than a threshold value of \$50,000 will be expensed in the year of acquisition or amortized at a rate of 100%. Assets with an acquisition value more than \$50,000 are capitalized and amortized using the straight-line method.

Asset Category Amortization Period:

Land - Indefinite

Buildings - 40 years

Furniture and Equipment - 40 years

All capital facilities planning and construction undertaken by the Authority, excluding the Administration Building and Nordic Arms, are funded by the Government of the Northwest Territories and subject to their capital planning and approval process. Capital contributions received but not spent at year end, are recorded as deferred revenue.



**June 30, 2011**

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**1. Accounting Policies (continued)**

**f) Budget Data**

The *Education Act* of the Northwest Territories requires that Education Authorities prepare an annual budget, as outlined in Section 117, Duties and Powers of Education Bodies. The budget is legally adopted by a motion of the Authority which also establishes a tax levy to support the approved budget in accordance with Section 135, Assessment and Taxation, of the *Education Act*.

The annual budget includes estimates of revenue and expenditures for the Operating Fund. Budgets are considered a management control and planning tool and as such are incorporated into the accounting system of the Authority.

The budget figures presented are those approved by the Authority on May 11, 2010.

**g) Financial Instruments**

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

**h) Use of Estimates**

The preparation of these financial statements in conformity with the financial guidelines of the Department 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 updated amounts of revenue and expenses during the period. Actual results could differ from those estimates.



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**June 30, 2011**

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**2. Short Term Investments**

	<b>2011</b>	<b>2010</b>
	\$	\$
Altimira High Interest Cash Performer Mutual Fund	4,000,000	5,000,000
RBC Premium Money Market Fund	2,000,000	2,000,000
	<b>6,000,000</b>	<b>7,000,000</b>

The Authority authorized the investment of cash in the Government of the Northwest Territories investment pool, the CIBC Wood Gundy Altamira High Interest Cash Performer mutual funds and the RBC Premium Money Market fund. The investments are recorded at fair market value plus any interest earned to June 30, 2011.

**3. Other Accounts Receivable**

	<b>2011</b>	<b>2010</b>
	\$	\$
Accrued interest receivable	124,419	210,808
Computer purchase plan - employees	5,409	10,760
GST recoverable	111,559	87,018
Trade receivables	639,841	440,895
	<b>881,228</b>	<b>749,481</b>



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June 30, 2011

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**4. Long-Term Investments**

The table below presents the fair value of the Authority's long-term investments as at June 30, 2011 together with the change in fair value from their cost base. The fair value of the Authority's investments were determined by reference to published price quotations in an active market.

	2011 Market Value \$	2011 Book Value \$
<b>Bonds</b>		
4.53% Royal Bank of Canada, due May 7, 2012	7,176	7,192
4.00% Canada Housing Trust No.1, due June 15, 2012	19,481	19,511
4.55% Canada Housing Trust No.1, due December 15, 2012	86,618	86,892
3.60% Canada Housing Trust No.1, due June 15, 2013	65,322	65,470
2.70% Canada Housing Trust No.1, due December 13, 2013	13,273	13,293
5.65% Transcanada Pipelines Ltd., due January 15, 2014	9,714	9,756
4.896% Manulife Financial Corp, due June 2, 2014	11,536	11,582
4.25% Province of British Columbia, due June 18, 2014	6,381	6,395
5.50% Province of Quebec, due December 1, 2014	17,710	17,752
2.75% Canada Housing Trust No.1, due December 15, 2014	27,546	27,583
3.34% Bank of Nova Scotia, due March 25, 2015	17,365	17,408
2.01% Royal Bank of Scotland, due March 30, 2015	4,400	4,288
4.87% RBC Capital Trust Series, due December 31, 2015	6,334	6,369
3.36% Royal Bank of Canada, due January 11, 2016	23,282	23,359
4.95% Telus Corporation, due March 15, 2017	9,503	9,576
5.18% Hydro One Inc., due October 18, 2017	27,559	27,750
6.00% Province of New Brunswick, due December 27, 2017	11,655	11,715
6.80% CU Inc., due August 13, 2019	26,434	26,752
5.65% Shaw Communications Inc., due October 1, 2019	10,293	10,560
4.10% Province of British Columbia, due December 18, 2019	10,395	10,505
3.75% Canada Housing Trust No.1, due March 15, 2020	18,583	18,747
4.20% Province of Ontario, due June 2, 2020	16,593	16,659
5.22% Loblaw Companies Ltd., due June 18, 2020	3,105	3,156
3.15% Canadian Imperial Bank of Commerce, due November 2, 2020	20,768	20,885
8.29% Transcanada Pipelines Ltd., due February 5, 2026	13,442	13,480
5.70% Province of British Columbia, due June 18, 2029	7,140	7,140
6.47% 407 International Inc., due July 27, 2029	10,717	10,854
5.75% Government of Canada, due June 1, 2033	34,718	35,054
5.40% Province of British Columbia, due June 18, 2035	6,972	7,083
5.21% Enbridge Gas Distribution Inc., due February 25, 2036	3,119	3,165
4.95% Sun Life Financial Inc., due June 1, 2036	25,904	26,250
5.75% Province of Quebec, due December 1, 2036	21,572	21,654
4.70% Province of British Columbia, due June 18, 2037	5,295	5,323
8.05% Transcanada Pipelines Ltd., due February 17, 2039	19,975	20,153
5.61% Nova Scotia Power Inc., due June 15, 2040	22,546	22,922
5.763% Toronto Dominion Bank, due December 18, 2106	25,191	25,427
7.405% Manulife Financial Cap Trust, due December 31, 2108	10,197	10,341
	677,814	682,001
<b>Interest and cash</b>	<b>22,604</b>	<b>22,604</b>
	<b>700,418</b>	<b>704,605</b>



June 30, 2011

### 4. Long-Term Investments (continued)

Investment funds are carried at fair market value together with the accrued interest earned and cash balance of the fund.

The following table represents the remaining terms to maturity at fair value, along with the average effective yields for each maturity for securities investments exposed to interest rate risk as at June 30, 2011.

	Within 1 yr	1-5 yrs	5-10 yrs	Over 10 yrs	Total 2011
Securities	\$ 26,657	\$ 298,984	\$ 145,385	\$ 206,788	\$ 677,814
Effective yields	1.379 %	2.322 %	3.627 %	4.705 %	3.205 %

### 5. Employee deductions payable

Teachers' salaries and benefits earned prior to the end of the fiscal year that are payable during the months of July and August, following the school term, are:

	2011	2010
	\$	\$
Payable at end of July	1,430,671	1,344,622
Payable at end of August	1,415,060	1,336,607
	2,845,731	2,681,229

### 6. Leave and Termination Benefits

Under conditions of employment, teachers and other staff employed by the Authority may qualify for resignation and retirement benefits and assistance with removal expenses. The amount recorded is an estimated value based on experience. Amounts are not funded by the Department until the funds are disbursed by the Authority.

	2011	2010
	\$	\$
Leave and termination benefits - current	267,767	269,066
Leave and termination benefits - non-current	1,540,957	1,319,216
	1,808,724	1,588,282

#### Comprised of:

Removal	738,519	612,097
Leave	393,476	377,180
Termination	576,914	560,233
Medical leave accrual	99,815	38,772
	1,808,724	1,588,282



**June 30, 2011**

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**7. Deferred Revenue**

Deferred revenue consists of contributions or revenue received from the City of Yellowknife and other contributors for expenditures not yet incurred.

City of Yellowknife - tax requisition received in advance	\$ 1,367,774
GNWT - Active After School Program	49,500
Other	13,410
<u>Department of Education, Culture and Employment</u>	<u>60,000</u>
	<b>\$ 1,490,684</b>

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**8. Operating Fund**

Under block funding agreements, the Authority does not receive funding for the summer salary payout until the period in which the liability is paid. In addition, the leave and termination liability is an unfunded liability and is excluded from any funding advances from the Department to the Authority. For management purposes, the Department recalculates surplus as shown below:

	<b>2011</b>	<b>2010</b>
	<b>\$</b>	<b>\$</b>
Operating fund per balance sheet	1,379,748	2,549,118
Accrual for retirement, resignation and removal	1,315,433	1,172,330
Capital fund reserve	904,164	904,164
Decentralized surplus	192,515	92,183
	<b>3,791,860</b>	<b>4,717,795</b>

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**9. Contractual Obligations**

The Authority has a contract with Cardinal Coach Lines Limited for student transportation. The Authority is invoiced monthly and the amounts vary depending on a number of factors. The contract expires in June 2012.



**June 30, 2011**

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**10. Financial Instruments**

Financial instruments consist of recorded amounts of other accounts receivable and short term investments which will result in future cash receipts, as well as accounts payable and accrued liabilities, accrued salaries and benefits, leave and termination benefits and deferred revenue which will result in future cash outlays.

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

**a) Credit risk**

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Authority is exposed to credit risk from customers. The Authority has a concentrated risk of credit from two other schools whose funding also comes from the Department.

**b) Fair value**

The Authority's carrying value of cash, short term investments, accounts receivable, accounts payable and accrued liabilities, accrued salaries and benefits, leave and termination benefits and deferred revenues approximates its fair value due to the immediate or short-term maturity of these instruments.



Yellowknife District No. 1 Education Authority

(the Authority)

## Schedule of Capital Assets

### Schedule 1

For the year ended June 30,	Cost \$	Additions \$	Amortization \$	beginning of year \$	Accumulated Amortization \$	Net Book Value \$	Net Book Value \$
<b>Land and improvements</b>	<b>1,299,476</b>					<b>1,299,476</b>	<b>1,299,476</b>
<b>School buildings</b>							
Ecole Sir John Franklin	2,149,661	-	(59,762)	(639,644)	1,450,255	1,510,017	
William McDonald	7,078,328	-	(176,958)	(4,954,830)	1,946,540	2,123,499	
Mildred Hall	11,009,651	-	(275,241)	(4,099,985)	6,634,425	6,909,667	
Range Lake North	8,215,859	-	(205,396)	(3,491,740)	4,518,723	4,724,119	
N. J. Macpherson	5,223,469	105,692	(130,587)	(3,003,495)	2,195,079	2,219,974	
Ecole J. H. Sissons	2,436,769	-	(60,919)	(2,314,930)	60,920	121,839	
	36,113,737	105,692	(908,863)	(18,504,624)	16,805,942	17,609,115	
Administration office	1,070,827	-	(26,771)	(455,101)	588,955	615,725	
Nordic Arms residence	595,205	-	(14,880)	(535,351)	44,974	59,854	
<b>Total land and buildings</b>	<b>39,079,245</b>	<b>105,692</b>	<b>(950,514)</b>	<b>(19,495,076)</b>	<b>18,739,347</b>	<b>19,584,170</b>	
<b>Equipment and furnishings</b>							
Schools	3,269,904	135,990	(63,425)	(3,043,237)	299,233	226,666	
Playgrounds	149,972	-	-	(149,972)	-	-	
Residences	64,045	-	-	(64,045)	-	-	
Administration office	651,152	324,853	(65,804)	(387,936)	522,265	263,217	
Vehicles	195,071	-	-	(195,071)	-	-	
	4,330,144	460,843	(129,229)	(3,840,261)	821,498	489,883	
	43,409,389	566,535	(1,079,743)	(23,335,337)	19,560,845	20,074,053	



Yellowknife District No. 1 Education Authority  
(the Authority)

**Schedule of Expenditures - Operating Fund**

**Schedule 2**

	For the year ended June 30,	School Programs \$	Inclusive Schooling \$	Accommodation \$	Operations and Maintenance \$	Board Administration \$	Aboriginal Languages \$	Total 2011 \$	Total 2010 \$
<b>SALARIES</b>									
Honoraria	3,762	-	-	-	61,895	-	-	65,657	81,802
Instructional assistants	655,209	2,171,269	-	-	-	-	-	2,826,478	2,257,001
Non-instructional staff	1,870,185	-	-	424,309	782,344	326,181	3,403,019	3,280,185	
Teachers	11,552,235	2,075,175	-	-	-	95,763	13,723,173	13,084,018	
	14,081,391	4,246,444	-	424,309	844,239	421,944	20,018,327	18,703,006	
<b>EMPLOYEE BENEFITS</b>	<b>3,381,537</b>	<b>1,041,351</b>	<b>-</b>	<b>94,671</b>	<b>241,897</b>	<b>82,062</b>	<b>4,841,518</b>	<b>4,936,348</b>	
<b>SERVICES PURCHASED</b>									
Advertising and printing	3,679	-	-	-	33,537	-	-	37,216	49,094
Communication	57,575	-	-	6,000	26,380	-	-	89,955	100,366
Contracted services	216,376	59,266	-	85,331	-	-	-	360,973	488,328
Maintenance and repairs	172,284	9,737	31,364	682,624	4,376	81,036	981,421	810,971	
Other	173,677	-	-	-	76,622	-	-	250,299	257,887
Professional and technical	241,211	27,212	-	3,720	32,377	45,371	349,891	303,676	
Rentals and leases	73,393	-	-	-	1,233	-	-	74,626	143,791
Student transportation	355,867	14,235	-	-	-	-	-	370,102	375,389
Travel	18,256	-	-	-	-	-	-	18,256	43,389
Utilities	-	-	102,424	1,575,730	-	-	-	1,678,204	1,487,220
	1,312,318	110,450	133,788	2,353,455	174,525	126,407	4,210,943	4,060,111	
<b>MATERIALS</b>									
Awards and student events	17,923	-	-	-	9,114	-	-	27,037	32,883
Freight	15,700	-	-	606	1,091	-	-	17,397	32,524
Materials and supplies	868,724	36,058	90	55,451	28,009	94,344	1,082,676	1,388,483	
	902,347	36,058	90	56,057	38,214	94,344	1,127,110	1,453,890	
<b>Total operating expenditures</b>	<b>19,677,593</b>	<b>5,434,303</b>	<b>133,878</b>	<b>2,928,492</b>	<b>1,298,875</b>	<b>724,757</b>	<b>30,197,898</b>	<b>29,153,355</b>	



# Yellowknife District No. 1 Education Authority

(the Authority)

## Details of Inclusive Schooling Expenditures

Schedule 3

For the year ended June 30,	Staff Development \$	Assistive Technology \$	Student Resources \$	Magnet Facilities \$	General Inclusive Schooling \$	Total 2011 \$
<b>SALARIES</b>						
Program Support Teachers	27,212	-	-	260,866	1,814,309	2,102,387
Support Assistants	-	-	-	65,823	2,105,446	2,171,269
	27,212	-	-	326,689	3,919,755	4,273,656
<b>EMPLOYEE BENEFITS</b>						
<b>SERVICES PURCHASED</b>						
Student transportation	-	-	14,235	-	-	14,235
Maintenance and repairs	-	-	9,737	-	-	9,737
Contracted services	-	-	59,266	-	-	59,266
	-	-	83,238	-	-	83,238
<b>MATERIALS</b>						
Materials and supplies	-	-	36,058	-	-	36,058
	-	-	36,058	-	-	36,058
<b>Total operating expenditures</b>	<b>27,212</b>	<b>-</b>	<b>119,296</b>	<b>326,689</b>	<b>4,961,106</b>	<b>5,434,303</b>



For the year ended June 30,	Student Instruction \$	Professional Development \$	School Activities and Integrated Community Programs \$	Total 2011 \$
<b>SALARIES</b>				
ALCBE Teachers	95,763	-	-	95,763
Non Instructional Staff	-	-	326,181	326,181
	95,763	-	326,181	421,944
<b>EMPLOYEE BENEFITS</b>				
	82,062	-	-	82,062
<b>SERVICES PURCHASED</b>				
Professional and technical	-	45,371	-	45,371
Maintenance and repairs	-	-	81,036	81,036
	-	45,371	81,036	126,407
<b>MATERIALS</b>				
Materials and supplies	-	-	94,344	94,344
	-	-	94,344	94,344
<b>Total operating expenditures</b>	<b>177,825</b>	<b>45,371</b>	<b>501,561</b>	<b>724,757</b>



# Yellowknife District No. 1 Education Authority

(the Authority)

## Report on Activities of Specific Programs

Schedule 5

### Aboriginal Languages

For the year ended June 30	July 1 to March 31	April 1 to June 30	Total 2011
	\$	\$	\$
<b>Secretary of State (Heritage Canada)</b>			
<b>REVENUE</b>			
Contribution from federal government	60,000	-	<b>60,000</b>
<b>EXPENDITURES</b>			
Salaries and benefits	23,569	-	<b>23,569</b>
Other O&M	7,073	29,358	<b>36,431</b>
	30,642	29,358	<b>60,000</b>
Surplus (deficit), March 31	29,358	-	<b>29,358</b>
Surplus (deficit), June 30	-	(29,358)	<b>(29,358)</b>
<b>Surplus (deficit)</b>	<b>29,358</b>	<b>(29,358)</b>	-



**French Language Program**

**BILATERAL AGREEMENT FUNDING**

For the year ended June 30, 2011

	<b>Contribution from the Department</b>	<b>Commitment from the Authority</b>	<b>Expenses</b>	<b>Over(under) funding</b>
	\$	\$	\$	\$
Literacy Coach (Salary)	60,000	30,000	89,677	323
Librarian (Salary)	35,000	35,000	63,201	6,799
Teacher Assistants (Salary)	60,000	10,000	119,689	(49,689)
Intensive French (Salary)	65,000	55,000	158,065	(38,065)
Enhance French (Salary)	40,000	20,000	65,798	(5,798)
French Camps	8,000	2,000	7,237	2,763
French Monitor	-	6,000	12,384	(6,384)
French Resources	46,000	20,000	63,124	2,876
Assessment, Intensive French	3,000	1,000	6,699	(2,699)
Cultural Activities	12,000	2,000	8,184	5,816
Professional Development	21,000	9,000	28,657	1,343
Consultant	60,000	115,000	169,543	5,457
<b>Total</b>	<b>410,000</b>	<b>305,000</b>	<b>792,258</b>	<b>(77,258)</b>



**Student Success Initiative Projects**

For the year ended June 30, 2011	\$
<b>Revenue</b>	<b>123,000</b>
<b>Expenses</b>	
<b>Salaries/Wages</b>	
Facilitator fees (including per diems)	3,762
Substitute teacher wages	77,003
<b>Travel</b>	
Facilitator travel	4,306
Staff travel	11,389
<b>Workshop expenses</b>	
Resources	33,098
<b>Total expenses</b>	<b>129,558</b>
<b>Net surplus (deficit)</b>	<b>(6,558)</b>



# Yellowknife District No. 1 Education Authority

(the Authority)

## Report on Activities of Specific Programs

Schedule 8

### Healthy Schools and CACO Project

For the year ended June 30, 2011

	Budget \$	Actual \$
<b>Revenue</b>		
Government of the Northwest Territories	88,757	54,229
Green Communities Canada	15,218	15,218
	103,975	69,447
<b>Expenses</b>		
Aboriginal proof reader	250	-
Aboriginal translation	1,766	-
Administration fees	3,750	3,750
Joyce Caines participation	3,954	2,701
Laptop computer	1,000	1,127
Office rent	1,458	2,500
Office supplies	497	77
Photographer	500	-
Pilot teacher per diem	2,500	-
Pilot teacher travel	7,000	4,812
Printing for pilot	4,000	3,449
Printing for rollout	10,000	-
Salary and benefits - GNWT	31,799	29,542
Salary and benefits - Green Communities	15,218	15,218
Screen Smart design	3,500	-
Screen Smart education consultant	1,825	-
Sip Smart NWT training material	200	375
Sip Smart NWT training refreshments	700	68
Teacher incentives	1,000	-
Teacher sub fees	4,800	-
Training	4,000	2,762
Travel	4,258	3,066
	103,975	69,447
<b>Surplus</b>	-	-

**NWT School Nutrition Project**

For the year ended June 30, 2011	Budget \$	Actual \$
<b>Revenue</b>		
Government of the Northwest Territories	234,675	207,338
<b>Expenses</b>		
Administration fee	11,175	11,175
Deh Gah lunch program	9,000	9,000
Deh Gah spark program	1,500	1,500
External evaluation	25,000	-
Family nutrition fairs	5,000	5,000
Material layout and design	8,000	8,092
Miscellaneous	2,500	3,538
Physical activity/education resources	6,000	5,879
Professional development	3,000	2,607
Program development - CTS	15,000	13,300
Program resources	4,500	4,681
Rent	2,500	2,500
Salaries and benefits	100,000	97,302
School grants	15,000	15,000
Student development resources	15,000	16,000
Traditional foods	5,000	1,255
Travel	4,500	4,348
Website	2,000	1,902
	234,675	203,079
<b>Surplus</b>	-	4,259



**Mildred Hall Preschool**

<b>Budget Item</b>	<b>Revenue and Expenditures(April 1-June 30, 2010)</b> \$	<b>Revenue and Expenditures (July 1, 2010-March 31, 2011)</b> \$	<b>Total (April 1, 2011-March 31, 2011)</b> \$
Preschool fees collected	-	133,565	133,565
Preschool instructors	11,577	81,532	93,109
Materials	16,445	10,450	26,895
<b>Surplus (deficit)</b>	<b>(28,022)</b>	<b>41,583</b>	<b>13,561</b>