

Yellowknife District No. 1 Education Authority

(Yellowknife Education District No. 1)

Financial Statements

June 30, 2010





Yellowknife District No. 1 Education Authority
(the Authority)
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Auditors' Report

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

We have audited the balance sheet of the Yellowknife District No. 1 Education Authority (Yellowknife Education District No. 1) as at June 30, 2010, the statement of funds, statement of surplus and reserves, statement of revenue and expenditures - operating and the statement of cash flows for the year then ended. These financial statements have been prepared to comply with the financial guidelines of the Government of the Northwest Territories - Department of Education, Culture and Employment. These financial statements are the responsibility of the Authority's management. 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 plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly the financial position of the Authority as at June 30, 2010, and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

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.

These financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the Government of the Northwest Territories - Department of Education, Culture and Employment. The revenue and expenditures from schools funds are not reflected on the financial statements. The financial statements are not intended to be and should not be used by anyone other than the specified users for any other purpose.

We report further, in accordance with the *Financial Administration Act*, 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 our notice have, in all material respects, been within the statutory powers of the Authority.

Mackay LLP

Chartered Accountants

Yellowknife, Northwest Territories
July 26, 2010



**Yellowknife District No. 1 Education Authority
(the Authority)
Balance Sheet**

Statement 1

As at June 30	2010	2009
	\$	\$
ASSETS		
CURRENT		
Cash	1,933,038	3,079,111
Short term investments (Note 2)	7,000,000	5,000,000
Other accounts receivable (Note 3)	754,212	786,794
Prepaid expenses	56,775	76,629
	9,744,025	8,942,534
Capital assets (Schedule 1)	20,074,053	20,534,686
	29,818,078	29,477,220
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	409,945	394,207
Accrued salaries and benefits (Note 4)	2,681,229	2,719,372
Leave and termination benefits (Note 5)	269,066	114,670
Deferred revenue (Note 6)	1,359,104	1,282,389
	4,719,344	4,510,638
Leave and termination benefits (Note 5)	1,319,216	1,511,357
	6,038,560	6,021,995
SURPLUS AND RESERVES		
Operating Fund (Note 7)	2,549,118	1,897,066
Capital Fund	20,074,053	20,534,686
Decentralized Surplus	92,183	119,309
Capital Fund Reserve	904,164	904,164
Playground/Recreational Equipment Fund Reserve	160,000	-
	23,779,518	23,455,225
	29,818,078	29,477,220

Approved on behalf of Trustees

Trustee

Trustee



Yellowknife District No. 1 Education Authority
(the Authority)
Statement of Funds

Statement 2

For the period July 1 through June 30	2010	2009
	\$	\$
OPERATING FUND		
Balance, beginning of year	1,897,066	1,327,307
Excess of revenue over expenditures (Statement 4)	1,330,612	1,119,113
Transfer (to) from Capital Fund	(555,686)	(80,276)
Transfer (to) from Capital Fund Reserve	-	(452,082)
Transfer (to) from Playground/Recreational Equipment Fund Reserve	(150,000)	-
Transfer (to) from Decentralized Surplus (Deficit)	27,126	(16,996)
Balance, end of year	2,549,118	1,897,066
CAPITAL FUND		
Balance, beginning of year	20,534,686	21,404,925
Transfer (to) from Operating Fund	555,686	80,276
Amortization	(1,016,319)	(950,515)
Balance, end of year	20,074,053	20,534,686



Yellowknife District No. 1 Education Authority

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Statement of Surplus and Reserves

Statement 3

For the period July 1 through June 30	2010	2009
	\$	\$
DECENTRALIZED SURPLUS		
Balance, beginning of year	119,309	102,304
Transfer (to) from Operating Fund	(27,126)	17,005
Balance, end of year	92,183	119,309
CAPITAL FUND RESERVE		
Balance, beginning of year	904,164	452,082
Transfer (to) from Operating Fund	-	452,082
Balance, end of year	904,164	904,164
PLAYGROUND/RECREATIONAL EQUIPMENT FUND RESERVE		
Balance, beginning of year	-	-
Transfer (to) from Operating Fund	150,000	-
Transfer (to) from schools	10,000	-
Balance, end of year	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	2010 Budget \$	2010 Actual \$	2009 Actual \$
REVENUE			
Government of the Northwest Territories			
Regular contributions (Note 1a)	22,223,264	23,114,748	22,512,700
Other contributions	125,000	634,507	343,764
Aboriginal languages	-	87,240	125,228
French revenue	373,776	434,952	343,351
	22,722,040	24,271,447	23,325,043
Property tax requisitioned (Note 1b)	5,324,000	5,281,486	5,126,556
Education authority generated funds			
Rental income	312,000	312,342	312,529
Investment income	150,000	191,162	216,877
Other	411,188	427,530	490,998
	873,188	931,034	1,020,404
Total revenue	28,919,228	30,483,967	29,472,003
EXPENDITURES (Schedule 2)			
School programs	18,870,376	19,175,855	18,317,952
Inclusive schooling	5,048,966	5,126,750	4,966,391
Accommodation	124,500	141,051	130,589
Operations and maintenance	2,573,010	2,678,063	2,723,911
Board administration	1,472,057	1,342,950	1,474,725
Aboriginal languages	661,504	688,686	739,322
Total operating expenditures	28,750,413	29,153,355	28,352,890
Excess of revenue over expenditures	168,815	1,330,612	1,119,113
TRANSFERS			
Transfer to Capital Fund	(168,815)	(555,686)	(80,276)
Transfer to Capital Fund Reserve	-	-	(452,082)
Transfer to Playground/Recreational Equipment Fund Reserve	-	(150,000)	-
Surplus (deficiency) for the year	-	624,926	586,755



Yellowknife District No. 1 Education Authority

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Statement of Cash Flows

Statement 5

For the year ended June 30

2010

2009

\$

\$

OPERATING TRANSACTIONS

Cash received from:

Government of the Northwest Territories	23,602,751	22,900,192
Government of Canada	496,452	424,851
Property tax requisitioned	5,358,200	5,073,568
Recoveries and general revenue	1,129,777	1,095,904
	<u>30,587,180</u>	<u>29,494,515</u>

Cash paid for:

Compensation and benefits	(22,646,154)	(24,146,179)
Operations and maintenance	(6,531,413)	(3,945,299)
	<u>(29,177,567)</u>	<u>(28,091,478)</u>

CASH PROVIDED BY (USED FOR) OPERATING TRANSACTIONS

1,409,613

1,403,037

CAPITAL TRANSACTIONS

Acquisitions of tangible capital assets	(555,686)	(80,276)
CASH USED FOR CAPITAL TRANSACTIONS	(555,686)	(80,276)

FINANCING TRANSACTION

INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	853,927	1,322,761
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	8,079,111	6,756,350
CASH AND CASH EQUIVALENTS AT END OF YEAR	8,933,038	8,079,111

REPRESENTED BY:

Cash	1,933,038	3,079,111
Short term investments (Note 2)	7,000,000	5,000,000
	<u>8,933,038</u>	<u>8,079,111</u>



Yellowknife District No. 1 Education Authority

(the Authority)

Notes to Financial Statements

June 30, 2010

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 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.



Yellowknife District No. 1 Education Authority

(the Authority)

Notes to Financial Statements

June 30, 2010

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

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.

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.



Yellowknife District No. 1 Education Authority

(the Authority)

Notes to Financial Statements

June 30, 2010

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 6, 2009.

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.



Yellowknife District No. 1 Education Authority
(the Authority)
Notes to Financial Statements

June 30, 2010

2. Short Term Investments

	2010 \$	2009 \$
Altimira High Interest Cash Performer Mutual Fund	5,000,000	2,000,000
RBC Premium Money Market Fund	2,000,000	3,000,000
	7,000,000	5,000,000

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, 2010.

3. Other Accounts Receivable

	2010 \$	2009 \$
Accrued interest receivable	210,808	128,280
Computer purchase plan - employees	10,760	14,634
GST recoverable	87,018	86,883
Trade receivables	445,626	556,997
	754,212	786,794

4. Accrued Salaries and Benefits

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:

	2010 \$	2009 \$
Payable in mid-July	-	660,805
Payable at end of July	1,344,622	692,475
Payable in mid-August	-	678,919
Payable at end of August	1,336,607	687,173
	2,681,229	2,719,372



Yellowknife District No. 1 Education Authority

(the Authority)

Notes to Financial Statements

June 30, 2010

5. 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.

	2010 \$	2009 \$
Leave and termination benefits - current	269,066	114,670
Leave and termination benefits - non-current	1,319,216	1,511,357
	1,588,282	1,626,027
Comprised of:		
Removal	612,097	642,542
Leave	377,180	403,787
Termination	560,233	561,917
Medical leave accrual	38,772	17,781
	1,588,282	1,626,027

6. Deferred Revenue

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



Yellowknife District No. 1 Education Authority
(the Authority)
Notes to Financial Statements

June 30, 2010

7. 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:

	2010	2009
	\$	\$
Operating fund per balance sheet	2,549,118	1,897,066
Accrual for retirement, resignation and removal	1,172,330	1,204,459
Capital fund reserve	904,164	904,164
<u>Decentralized surplus</u>	<u>92,183</u>	<u>119,309</u>
	4,717,795	4,124,998

8. Contractual Obligations

In its normal course of operations, the Authority is committed to photocopier leases in the following amounts:

	\$
<u>2011</u>	<u>34,062</u>
	34,062



June 30, 2010

9. 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 school boards 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

		2010			2009		
For the year ended June 30,		Cost \$	Additions \$	Amortization \$	beginning of year \$	Accumulated Amortization \$	Net Book Value \$
Land and improvements	1,299,476					1,299,476	1,299,476
School buildings							
Ecole Sir John Franklin	2,149,661	-	(59,762)	(579,882)	1,510,017	1,569,780	
William McDonald	7,078,328	-	(176,958)	(4,777,871)	2,123,499	2,300,457	
Mildred Hall	11,009,651	-	(275,241)	(3,824,743)	6,909,667	7,184,907	
Range Lake North	8,215,859	-	(205,396)	(3,286,344)	4,724,119	4,929,515	
N. J. Macpherson	5,223,469	-	(130,587)	(2,872,908)	2,219,974	2,350,561	
Ecole J. H. Sissions	2,436,769	-	(60,919)	(2,254,011)	121,839	182,759	
	36,113,737	-	(908,863)	(17,595,759)	17,609,115	18,517,979	
Administration office	1,070,827	-	(26,771)	(428,331)	615,725	642,496	
Nordic Arms residence	595,205	-	(14,880)	(520,471)	59,854	74,735	
Total land and buildings	39,079,245		(950,514)	(18,544,561)	19,584,170	20,534,686	
Equipment and furnishings							
Schools	3,043,237	226,666	-	(3,043,237)		226,666	-
Playgrounds	149,972	-	-	(149,972)		-	-
Residences	64,045	-	-	(64,045)		-	-
Administration office	322,132	329,020	(65,805)	(322,130)		263,217	-
Vehicles	195,071	-	-	(195,071)		-	-
	3,774,457	555,686	(65,805)	(3,774,455)		489,883	-
	42,853,702	555,686	(1,016,319)	(22,319,016)		20,074,053	20,534,686

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 2010 \$	Total 2009 \$
SALARIES								
Honoraria	21,152	-	-	-	60,650	-	81,802	60,165
Instructional assistants	529,777	1,727,224	-	-	-	-	2,257,001	2,032,488
Non-instructional staff	1,777,959	-	-	357,595	854,211	290,420	3,280,185	2,981,398
Teachers	10,875,874	2,116,988	-	-	-	91,156	13,084,018	13,020,114
	13,204,762	3,844,212	-	357,595	914,861	381,576	18,703,006	18,094,165
EMPLOYEE BENEFITS	3,409,475	1,123,555	-	123,569	188,819	90,930	4,936,348	5,144,553
SERVICES PURCHASED								
Advertising and printing	8,514	-	-	-	40,580	-	49,094	85,491
Communication	68,067	-	-	6,136	26,163	-	100,366	104,510
Contracted services	255,082	80,126	-	104,670	-	48,450	488,328	426,690
Maintenance and repairs	68,815	4,190	54,923	618,597	4,168	60,278	810,971	636,894
Other	194,649	-	-	-	63,238	-	257,887	122,886
Professional and technical	229,799	16,068	-	2,124	52,571	3,114	303,676	291,941
Rentals and leases	142,524	-	-	-	1,267	-	143,791	107,712
Student transportation	349,588	25,801	-	-	-	-	375,389	278,770
Travel	43,389	-	-	86,128	1,401,092	-	43,389	2,734
Utilities	-	-	-	-	-	-	1,487,220	1,750,227
	1,360,427	126,185	141,051	2,132,619	187,987	111,842	4,060,111	3,807,855
MATERIALS								
Awards and student events	17,852	-	-	-	15,031	-	32,883	16,158
Freight	23,638	-	-	4,321	4,565	-	32,524	20,882
Materials and supplies	1,159,701	32,798	-	59,959	31,687	104,338	1,388,483	1,269,277
	1,201,191	32,798	-	64,280	51,283	104,338	1,453,890	1,306,317
Total operating expenditures	19,175,855	5,126,750	141,051	2,678,063	1,342,950	688,686	29,153,355	28,352,890



Yellowknife District No. 1 Education Authority

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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 2010 \$
SALARIES						
Program Support Teachers	16,068	-	-	274,162	1,842,826	2,133,056
Support Assistants	-	-	-	36,364	1,690,860	1,727,224
	16,068	-	-	310,526	3,533,686	3,860,280
	-	-	-	64,299	1,059,256	1,123,555
EMPLOYEE BENEFITS						
SERVICES PURCHASED						
Professional and technical	-	-	57,057	-	-	57,057
Student transportation	-	-	25,801	-	-	25,801
Maintenance and repairs	-	-	4,190	-	-	4,190
Contracted services	-	-	23,069	-	-	23,069
	-	-	110,117	-	-	110,117
MATERIALS						
Materials and supplies	-	-	32,798	-	-	32,798
	-	-	32,798	-	-	32,798
Total operating expenditures	16,068	-	142,915	374,825	4,592,942	5,126,750



Yellowknife District No. 1 Education Authority

(the Authority)

Details of Aboriginal Language and Culture-Based Education Expenditures

Schedule 4

For the year ended June 30,	Student Instruction \$	School Activities and Integrated		Total 2010 \$
		Professional Development \$	Community Programs \$	
SALARIES				
ALCBE Teachers	91,156	-	-	91,156
Non Instructional Staff	-	-	290,420	290,420
	91,156	-	290,420	381,576
EMPLOYEE BENEFITS	50,704	-	40,226	90,930
SERVICES PURCHASED				
Professional and technical	-	3,114	-	3,114
Maintenance and repairs	-	-	60,278	60,278
Contracted services	-	-	48,450	48,450
	-	3,114	108,728	111,842
MATERIALS				
Materials and supplies	-	-	104,338	104,338
	-	-	104,338	104,338
Total operating expenditures	141,860	3,114	543,712	688,686



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 2010
	\$	\$	\$
Secretary of State (Heritage Canada)			
REVENUE			
Contribution from federal government	61,500	-	61,500
EXPENDITURES			
Salaries and benefits	37,350	-	37,350
Other O&M	47,136	-	47,136
	84,486	-	84,486
Deficit, March 31	(22,986)	-	(22,986)
Deficit, June 30	-	-	-
Deficit	(22,986)	-	(22,986)



French Language Program

BILATERAL AGREEMENT FUNDING

For the year ended June 30, 2010

	Contribution from the Department	Commitment from the Authority	Expenses	Under/over funding
	\$	\$	\$	\$
Literacy Coach (Salary)	60,000	30,000	97,518	(7,518)
Librarian (Salary)	35,000	35,000	68,900	1,100
Teacher Assistants (Salary)	60,000	10,000	96,893	(26,893)
Intensive French (Salary)	65,000	55,000	95,256	24,744
Enhance French (Salary)	40,000	20,000	53,110	6,890
French Camps	8,000	2,000	14,344	(4,344)
French Monitor	-	11,000	12,168	(1,168)
French Resources	25,000	20,000	55,190	(10,190)
Assessment, Intensive French	3,000	1,000	2,413	1,587
Cultural Activities	6,000	2,000	11,813	(3,813)
Professional Development	18,000	9,000	22,496	4,504
Consultant	60,000	115,000	158,078	16,922
Total	380,000	310,000	688,179	1,821



**Yellowknife District No. 1 Education Authority
(the Authority)
Report on Activities of Specific Programs**

Schedule 7

Student Success Initiative Projects

For the year ended June 30, 2010	\$
Revenue	123,000
Expenses	
Salaries/Wages	
Facilitator fees (including per diems)	21,152
Substitute teacher wages	48,806
Travel	
Facilitator travel	8,450
Staff travel	25,645
Workshop expenses	
Resources	18,947
Total expenses	123,000
Net surplus	



Yellowknife District No. 1 Education Authority

(the Authority)

Report on Activities of Specific Programs

Schedule 8

NWT School Nutrition Together for a Healthy Learning

For the year ended June 30, 2010

Budget
\$

Actual
\$

Expenses

Personnel

Salary and benefits	87,051	85,014
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Projects and costs

Teacher and learning	29,200	27,300
Supports and services	17,000	17,000
Physical and social environments	66,000	63,549

Travel

6,000	3,606
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Equipment

4,000	4,965
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Rent and utilities

2,500	2,500
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Other

5,000	6,176
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Administration	216,751	210,110
	10,838	10,505

Total	227,589	220,615
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