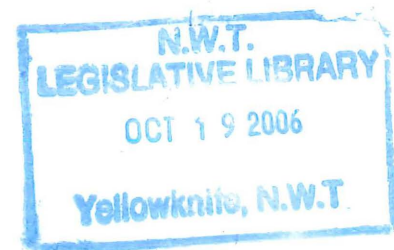


**PUBLIC ACCOUNTS**  
**OF THE**  
**GOVERNMENT OF THE NORTHWEST TERRITORIES**  
**FOR THE YEAR ENDED MARCH 31, 2006**

**SECTION IV**  
**SUPPLEMENTARY FINANCIAL STATEMENTS**  
**BOARDS**

**HONOURABLE FLOYD K. ROLAND**  
**Minister of Finance**



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**Public Accounts of the  
Government of the Northwest Territories**

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**BEAUFORT-DELTA HEALTH AND  
SOCIAL SERVICES AUTHORITY**

**FINANCIAL STATEMENTS**

**MARCH 31, 2006**

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**BEAUFORT-DELTA HEALTH AND SOCIAL SERVICES AUTHORITY**

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Beaufort-Delta Health and Social Services Authority  
Bag Service # 2, Inuvik, NT X0E 0T0 Canada  
Tel: 867.777.8158 Fax: 867.777.8054

### Management's Responsibility for Financial Reporting

June 23, 2006

To the Board of Trustees and  
the Minister of Health and Social Services,  
Beaufort-Delta Health & Social Services Authority  
Inuvik, Northwest Territories

The accompanying financial statements were prepared by management in conformity with generally accepted accounting principles appropriate in the circumstances.

Beaufort-Delta Health and Social Services Authority maintains internal financial and management systems and practices which are designed to provide reasonable assurance that reliable financial and non-financial information is available on a timely basis and that the Authority acts in accordance with the laws of the Northwest Territories and Canada. The Authority's management recognizes its responsibility for conducting the Authority'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 territorial Authority of Health and Social Services.

The external auditor annually provides an independent, objective audit for the purposes of expressing an opinion on the financial statements. He also considers whether transactions which come to his notice in the course of this audit are, in all significant respects, in accordance with the specified legislation.

Deborah Tynes,  
Chief Executive Officer  
Beaufort-Delta Health and Social Services Authority

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## BEAUFORT DELTA HEALTH & SOCIAL SERVICES AUTHORITY

### MANAGEMENT DISCUSSION & ANALYSIS

MARCH 31, 2006

"Failure to employ a cooperative and respectful approach that traditional society is based upon will ensure we remain a reactionary body. Seizing the opportunity to change will provide the chance to become a proactive body focused on being that elusive model of excellence that delivers programs and services to our clients that embody efficiency, effectiveness and sustainability. This is no less than the people we serve deserve."

The above is the closing paragraph from the management and discussion analysis appended to the Authority's 2005 audited financial statements. It provides an appropriate and logical starting point of this year's management discussion and analysis. An organization is a legal entity with its own life. Being a health and social services entity, it's logical, and in keeping with the corporate culture, to continue the reporting on the progress of the entity, no different than a clinician would chart and report on the progress on one of our many patients or clients.

The body of the financial statements following this discussion provides a picture of a deteriorating patient. Like the diagnostic tools and patient histories that clinician use in their everyday work the financial statements provide us with critical information that we need to analyze, digest and use to ensure successful outcomes will result after a recommended course of action is put in place and followed. Like a complex case, and using the vernacular of the day, the patient in this case, the Authority itself, requires an integrated model of service delivery. The Authority is a broad, diverse entity that requires a broad diverse approach from many stakeholders to ensure that elusive successful outcome.

The present state is a tenuous one. The Authority is an entity on life support. A deteriorating financial situation, no matter what the cause, like a cancer will eventually destroy the patient, or in this case the Authority. The financial statements, both past and present are affirming that reality. Other diagnostic tests including operational reviews, clinical utilizations and accreditation exercises provide supporting evidence of the level of severity of the illness of the entity.

Many of the people who come to us as patients or clients want the clinician to treat their ills, make them better and, for all intents and purposes, restore them to the state they were prior to the illness occurring. That is the historical medical model. It's a curative one that reacts to illness. Change has been occurring and continues to occur in the medical world. There is recognition of a holistic, integrated approach to health that maintains the client as the central focus. The model focuses on the client as the central being in recognition of the fact that the client is the primary driver of the successful outcome, that being health. We in the year 2006 cannot expect someone else to take care of us. The primary

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caregiver, with the exception of those that cannot physically or mentally care for themselves, has to be oneself.

As the stewardship and management of the Authority we must translate the present day model and approach that we know, acknowledge and espouse as being the right model for our managing our patients. Translating and employing that model will ensure that we, the Authority, become the primary driver of the successful outcome. We've been seeking out the specialist that doesn't exist to fix our ills.

Our prescription for health is change. It needs to be immediate. It needs to come from within, be committed and appropriate. All things, whether an individual, an entity as complex as an Authority, or even government as a whole, have a bureaucracy that can be a hindrance to change. Focused, managed, regionally driven change in spite of the obstacles to change will ensure success.

This management discussion and analysis is brief and succinct. That is by design and intent. Our actions need to follow this path. Focused, direct and swift is what they must be. The patient is on life support after all.

We, the people who live and work here, deserve programs and services that embody efficiency, effectiveness and sustainability. That statement concluded last year's management discussion and analysis and remains appropriate today.

Len MacDonald, CMA  
Director, Finance & Operations

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Robert  
Stewart

Chartered  
Accountant/  
Management  
Consultants

Box 2196  
Yellowknife, N.W.T. X1A 2P6  
Tel (867) 873-5595  
Fax (867) 873-5596  
Email: stewartr@peace.ca

#### AUDITOR'S REPORT

To the Board of Trustees and the  
Minister of Health and Social Services,  
Beaufort-Delta Health and Social Services Authority  
Inuvik, Northwest Territories

I have audited the Balance Sheet of the Beaufort-Delta Health and Social Services Authority as at March 31, 2006, the Statements of Operations, Equity, and Cash Flow for the year then ended. These statements have been prepared to comply with requirements of the Department of Health and Social Services. I have also audited the revenues and expenditures of the programs funded through contribution agreements with the Department of Health and Social Services which total \$50,000 or more, as listed in Schedules 7 and 11. These financial statements are the responsibility of the Authority's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I 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.

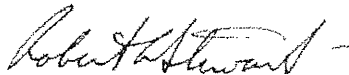
In my opinion, these financial statements present fairly, in all material respects, the financial position of the Authority as at March 31, 2006 and the results of its operations and the changes in its financial position in accordance with the basis of accounting required by the Government of the Northwest Territories, as disclosed in Notes 2 and 3 to the financial statements.

These statements present fairly, in all material respects, the funding and expenditures of the Health and Social Services funded programs \$50,000 or more in Schedules 7 and 11 for the year ended March 31, 2006, in accordance with the provisions established by the individual Contribution Agreements.

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 Trustees and Department of Health & Social Services and are not intended to be and should not be used by anyone other than the specified users, or for any other purposes.

I further report in accordance with the Financial Administration Act of the Northwest Territories, in my 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 significant respects, been within the statutory powers of the Authority, except as follows.

Timely and accurate monthly financial statements were not available during the year, and there were significant deficiencies in the financial and operational management systems, books of account, internal controls and budgetary controls. Furthermore, contrary to original contribution guidelines, the Authority will be operating at a significant operating deficit, and eventual cash deficits, until corrective action is taken to address management, operating and funding deficiencies. At the time of the audit, no plan is in place to address these issues.



CHARTERED ACCOUNTANT

June 23, 2006  
Yellowknife, N.W.T

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**BEAUFORT-DELTA HEALTH AND SOCIAL SERVICES AUTHORITY**  
**BALANCE SHEET**  
**AS AT MARCH 31, 2006**

	<u>2006</u>	<u>2005</u>
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	\$758,297	\$1,693,449
Accounts receivable		
Government of the NWT	3,405,330	2,518,052
Other	41,902	112,973
Inventory (Note 2d)	454,013	431,159
Prepaid expenses	109,042	208,653
	4,768,584	4,964,286
 <b>CAPITAL (Note 2g)</b>	 1	 1
	\$4,768,585	\$4,964,287
<b>LIABILITIES</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities		
Government of the NWT	\$4,113,464	\$174,415
Other	2,456,069	4,129,283
Deferred revenue (Note 3)	532,129	1,073,635
Employee leave and termination benefits	652,919	734,126
	7,754,581	6,111,459
 <b>LONG-TERM</b>		
Employee leave and termination benefits (Note 4)	656,054	772,202
	8,410,635	6,883,661
<b>EQUITY (DEFICIENCY)</b>		
<b>OPERATING DEFICIT</b>	-3,642,050	-1,919,374
	-3,642,050	-1,919,374
	\$4,768,585	\$4,964,287

BEAUFORT-DELTA HEALTH AND SOCIAL SERVICES AUTHORITY  
STATEMENT OF EQUITY  
FOR THE YEAR ENDED MARCH 31, 2006

OPERATING FUND

	<u>2006</u>	<u>2005</u>
DEFICIT, OPENING	-\$1,919,374	-\$3,605,758
Operating surplus (deficit) for the year	<u>-1,722,676</u>	<u>1,686,384</u>
DEFICIT, CLOSING	<u><u>-\$3,642,050</u></u>	<u><u>-\$1,919,374</u></u>

**BEAUFORT-DELTA HEALTH AND SOCIAL SERVICES AUTHORITY  
OPERATING FUND  
STATEMENT OF OPERATIONS  
FOR THE YEAR ENDED MARCH 31, 2006**

	2006		2005
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>REVENUE</b>			
Contributions			
Territorial operating advances (Schedule 1)	\$32,995,000	\$32,967,213	\$44,395,397
Other Contributions (Schedule 1)	1,265,136	1,694,023	2,281,347
Recoveries (Schedule 2)	247,100	3,130,081	1,596,193
Non-insured services	-	751,428	2,006,385
Patient services	850,012	916,426	1,352,705
Transient centre revenues	425,000	378,750	450,350
Investment revenue	50,000	43,555	43,372
	<u>35,832,248</u>	<u>39,881,476</u>	<u>52,125,749</u>
<b>EXPENDITURES</b>			
Administration (Schedule 3)	4,122,939	5,026,164	6,471,525
Hospital services (Schedule 4)	10,230,090	10,590,362	10,289,854
Regional services:			
Health services (Schedule 5)	15,016,985	17,008,269	26,670,038
Social services (Schedule 6)	7,994,532	8,227,929	7,243,161
Non-insured services(Schedule 7)	-	751,428	2,006,385
	<u>37,364,546</u>	<u>41,604,152</u>	<u>52,680,963</u>
<b>OPERATING SURPLUS (DEFICIT) BEFORE EXTRAORDINARY ITEMS</b>	-1,532,298	-1,722,676	-555,214
<b>EXTRAORDINARY ITEMS</b>			
Deficit Funding:			
Funding Target (one-time)	-		1,566,528
Other (one-time)	-		675,070
<b>OPERATING SURPLUS (DEFICIT)</b>	<u>-</u>	<u>-\$1,722,676</u>	<u>\$1,686,384</u>
<b>UNFUNDED ITEM</b>			
Increase (decrease) in unfunded employee leave and termination benefits	-	-197,355	-682
<b>ADJUSTED OPERATING SURPLUS (DEFICIT)</b>	<u>-</u>	<u>-\$1,920,031</u>	<u>\$1,685,702</u>

Note - The Unfunded Item is an adjustment required for Department of Health and Social Services purposes for the net change in the leave and termination benefit liability.

BEAUFORT-DELTA HEALTH AND SOCIAL SERVICES AUTHORITY  
STATEMENT OF CHANGES IN FINANCIAL POSITION  
FOR THE YEAR ENDED MARCH 31, 2006

	<u>2006</u>	<u>2005</u>
NET INFLOW (OUTFLOW) OF CASH RELATED TO THE FOLLOWING ACTIVITIES:		
OPERATING ACTIVITIES		
Net operating surplus (deficit) for the year	-\$1,722,676	\$1,686,384
Item not effecting cash:		
Increase (decrease) in employee leave and termination benefits	-197,355	-682
	<u>-1,920,031</u>	<u>1,685,702</u>
Net change in working capital balances relating to operations:		
(Increase) decrease in accounts receivable	-816,207	669,568
(Increase) decrease in inventories	-22,854	-27,423
(Increase) decrease in prepaid expenses	99,611	122,749
Increase (decrease) in accounts payable and accrued liabilities	2,265,835	-1,960,439
Increase (decrease) in deferred revenue	-541,506	383,137
	<u>984,879</u>	<u>-812,408</u>
Cash from (for) operations	-935,152	873,294
 INCREASE (DECREASE) IN CASH AND EQUIVALENTS	 -935,152	 873,294
 CASH (DEFICIENCY), OPENING	 <u>1,693,449</u>	 <u>820,155</u>
 CASH (DEFICIENCY), CLOSING	 <u>\$758,297</u>	 <u>\$1,693,449</u>

**BEAUFORT-DELTA HEALTH AND SOCIAL SERVICES AUTHORITY  
STATEMENT OF CHANGES IN FINANCIAL POSITION  
FOR THE YEAR ENDED MARCH 31, 2006**

	<u>2006</u> (Note)	<u>2005</u>
Operating		
Cash received from:		
GNWT	\$33,443,929	\$35,330,804
Recoveries and general revenue	5,621,340	17,464,513
	39,065,269	52,795,317
Cash paid for:		
Compensation and benefits	18,066,774	34,112,208
Operations and maintenance	21,933,648	17,809,815
	40,000,422	51,922,023
Cash From (For) Operations	-935,152	873,294
 INCREASE (DECREASE) IN CASH DURING THE YEAR	 -935,152	 873,294
CASH, BEGINNING OF YEAR	1,693,449	820,155
CASH, END OF YEAR	\$758,297	\$1,693,449

Note: The presented Statement is required by the Department of Health and Social Services. These figures represent the Authority's estimated amounts since the accounting system does not collect this detail. The amounts are unaudited.

**BEAUFORT-DELTA HEALTH AND SOCIAL SERVICES AUTHORITY**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED MARCH 31, 2006**

1. **AUTHORITY AND SUBSEQUENT EVENTS**

The Beaufort-Delta Health and Social Services Authority (the "Authority") was established under the Territorial Hospital Insurance Services Act on April 1, 1988 to manage, control and operate the public health facilities and services assigned to it by the Northwest Territories Department of Health. Consequently, the Authority is dependent upon funding from the Department of Health and Social Services.

During the year, the Sahtu Region has separated to form its own Authority, Medical Travel has been devolved to another Authority, and the Payroll and Human Resources functions have been centralized within the Government of the Northwest Territories, and the Authority's name was changed from Inuvik Regional Health & Social Services Authority.

2. **SIGNIFICANT ACCOUNTING POLICIES**

a) **General**

The accounting policies of the Authority are as prescribed by the Department of Health and Social Services, Government of the Northwest Territories. The basis of accounting used in these financial statements materially differs from Canadian generally accepted accounting principles because capital assets purchased are charged to operations in the year the expenditures are incurred rather than being capitalized on the balance sheet and amortized over their estimated useful lives.

b) **Measurement Uncertainty**

The preparation of financial statements in accordance with stated accounting policies requires the Authority to make estimates and assumptions that affect the amount of assets, liabilities, revenues and expenditures reported in the financial statements. By their nature, these estimates are subject to measurement uncertainty. The effect on the financial statements of changes to such estimates and assumptions in future periods could be significant, although, at the time of preparation of these statements, the Authority believes the estimates and assumptions to be reasonable. Some of the more significant management estimates based on past experience relate to accounts receivable, inventory valuation, accounts payable and accrued liabilities, deferred revenue, and employee leave and termination benefits liabilities valuation.

c) **Financial Instruments**

The Authority's financial instruments consist of cash, accounts receivable, accounts payable and accrued liabilities. It is management's opinion that the Authority is not exposed to significant interest, or credit risks arising from these instruments. Unless otherwise noted, the fair value of these financial instruments approximate their carrying value.

BEAUFORT-DELTA HEALTH AND SOCIAL SERVICES AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2006

2. SIGNIFICANT ACCOUNTING POLICIES (cont.)

d) Inventory

The Authority has established the policy of accounting for inventories of materials and supplies by expensing them in the period of acquisition for nursing stations (i.e. public health units, centres and clinics) and recording inventories for hospitals (stock items not issued to departments). The Hospital inventory is valued as follows:

	<u>2006</u>	<u>2005</u>
Stores - weighted average cost	\$ 259,403	\$ 250,256
Pharmacy - replacement cost	145,933	130,752
Dietary - actual cost	<u>48,677</u>	<u>50,151</u>
	<u>\$ 454,013</u>	<u>\$ 431,159</u>

e) Operating Surplus (Deficit)

The Operating Surplus (Deficit) section of the Balance Sheet reflects any accumulated excess expenditures over revenue (net of repayments from or to the Department of Health and Social Services). Commencing April 1, 1999 the Authority was funded by the Department using a new block funding approach. Under this approach the Authority is responsible for all deficits and is allowed to transfer 50% of any annual "Adjusted Operating Surplus" to a reserve fund to offset any future deficits and to keep 50% of all surpluses with certain stipulations. At March 31, 2006, the Authority had accumulated a \$3,642,050 deficit. A new Deficit Recovery Plan will be developed by the Authority.

f) Foundation, Trust Funds and Liability

Funds received on behalf of the Beaufort-Delta Health and Social Services Board Foundation, and funds of long-term care patients are held in separate trusts and not recorded in these financial statements.

g) Capital Assets

Capital assets, consisting of buildings and equipment initially transferred to the Authority or subsequently purchased by the Government of the Northwest Territories on their behalf, are not shown on the balance sheet.

Other capital assets, purchased by the Authority, are expensed in the year of acquisition. No depreciation is recorded. Title to the capital assets utilized by the Authority is held on a stewardship basis only. The actual title is held by the Government of the Northwest Territories and hence shown on the Balance Sheet at a nominal value. Capital assets surplus to Authority needs must be returned to the Government for disposal. A listing of Capital assets over \$50,000 is contained in Schedule 10.

**BEAUFORT-DELTA HEALTH AND SOCIAL SERVICES AUTHORITY**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED MARCH 31, 2006**

2. SIGNIFICANT ACCOUNTING POLICIES (cont.)

h) Budget

The presented budget figures are those approved by the Department of Health and Social Services. These figures represent the Authority's original fiscal plan for the year and reflect subsequent changes arising from amendments by the Department. The contribution agreement prohibits the Authority from budgeting for a deficit.

i) Support Services

Certain other operating and capital expenditures incurred directly by the Department of Health and Social Services are not reflected in the Authority's accounts.

3. DEFERRED REVENUE

Deferred revenue is comprised of amounts received but not yet earned as a result of project completion dates extending beyond the fiscal year end, or conditions attached to the use of the funds, comprised as follows.

	<u>2006</u>	<u>2005</u>
Employment/Professional Development		
Beaufort Delta Individuals	\$ -	\$371,631
Group	282,121	116,129
Sahtu	-	128,000
Health Accord	28,384	40,090
Capital under \$50,000	117,918	90,132
Community Dental Health Promotion	1,575	30,812
Homecare proposal	-	97,310
Homecare - Elders Day Program	-	87,136
Primary Health Care Transition Fund	16,307	41,978
Nurse Mentorship	17,831	39,846
Contaminants	17,210	17,210
Intern funding	-	9,560
Health Promotion Agreement	8,542	-
CPNP prenatal nutrition 04/05	2,344	2,344
CPNP prenatal nutrition 05/06	36,838	-
Other 04/05	1,458	1,458
Other 05/06	<u>1,458</u>	<u>-</u>
	<u>\$ 414,211</u>	<u>\$1,073,635</u>



BEAUFORT-DELTA HEALTH AND SOCIAL SERVICES AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2006

4. EMPLOYEE LEAVE AND TERMINATION BENEFITS

Under the conditions of employment, employees qualify for annual leave of varying lengths depending on length of service. Employees also earn retirement and severance remuneration based on number of years of service. Certain employees will also receive assistance with removal costs of return to their point of recruitment. Annual leave is payable within one fiscal year. The payment of the other amounts is dependent on employees leaving the Authority.

Except for the \$172,724 liability for Social Services workers at the time of transfer to the Authority which was funded as a surplus contribution, these liabilities are to be funded in the year they become due through regular annual budget allocations receivable from the Government of the Northwest Territories. Revenue is not accrued in the current period because funding from the Department of Health and Social Services is not directly linked to the employee leave and termination benefits and is not currently receivable.

Employee leave and termination benefits are comprised as follows:

	<u>2006</u>	<u>2005</u>
Leave	\$ 434,234	\$ 476,725
Termination	416,960	429,419
Removal	<u>457,778</u>	<u>600,184</u>
	1,308,972	1,506,328
Less: portion included in current liabilities	<u>652,919</u>	<u>734,126</u>
	<u>\$ 656,053</u>	<u>\$ 772,202</u>

Directives from the Department of Health and Social Services requires that sufficient funds must be deposited to a restricted bank account to correspond with the reserve balance. However, the Authority did not have the funds to comply.

**BEAUFORT-DELTA HEALTH AND SOCIAL SERVICES AUTHORITY**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED MARCH 31, 2006**

**5. SURPLUS/DEFICIT RETENTION POLICY APPLICATIONS**

According to contracts with social service agencies in the communities, any contract surplus is to be recovered by the Authority and any contract deficit is to be retained by the agency. At the time these statements were prepared, financial statements of the agencies have not been reviewed by the Authority and are not available in some cases. Accordingly, any adjustments as a result of the review will be accounted for in the new year.

**6. CONTINGENT LIABILITIES**

**Legal Claims**

There are four claims outstanding against the Authority in litigation. It is not possible to determine the amount of any financial effect on the Authority at this time. It is management's view, that there is no requirement to record a liability in the accounts and/or the items are adequately insured.

SCHEDULE 1

BEAUFORT-DELTA HEALTH AND SOCIAL SERVICES AUTHORITY

TERRITORIAL OPERATING ADVANCES

FOR THE YEAR ENDED MARCH 31, 2006

	2006		2005
	Budget	Actual	Actual
Hospital Services	\$12,751,000	\$12,751,000	\$13,949,929
Health Centres	5,898,000	5,898,000	9,224,380
Medical travel	-	-	4,581,961
Social Service Delivery	3,462,000	3,462,000	4,394,390
Physicians Services to NWT Resident	3,323,000	3,323,000	4,036,521
Authority Administration	2,551,000	2,551,000	3,668,009
Residential Care -			
Elderly & Persons with Disabilities	1,535,000	1,535,000	1,462,305
Children	238,000	238,000	237,021
Alcohol & Drug	-	-	107,430
Foster Care	1,281,000	1,281,000	1,597,206
Family Violence	695,000	695,000	757,318
Homecare	655,000	655,000	962,401
Protective Services	142,000	142,000	194,000
Community Wellness Programs	122,000	122,000	249,835
HR Planning & Development	91,000	91,000	101,900
Health Promotion	90,000	90,000	134,545
Capital funding <\$50,000	81,000	81,000	272,908
Information Systems	80,000	80,000	100,000
	<u>32,996,000</u>	<u>32,996,000</u>	<u>46,052,057</u>
Less: deficit funding shown separately	-	-	-1,566,528
Transfer from (to) deferred revenue	-	-27,787	-90,132
	<u>\$32,996,000</u>	<u>\$32,967,213</u>	<u>\$44,385,397</u>

OTHER CONTRIBUTIONS

FOR THE YEAR ENDED MARCH 31, 2006

	2006		2005
	Budget	Actual	Actual
<b>Contributions - Department of Health and Social Services:</b>			
Homecare proposal	\$906,795	\$938,340	\$1,083,631
Homecare proposal - elders			196,001
Community Dental Health Promotion			212,300
Nurse Educator/Mentor Services			99,815
Primary Health Care Transition Fund			283,522
Wellness Teams	141,545	141,545	
Other	71,572	71,572	-
Tsigehitchic	1,260	1,260	
Holman	2,184	2,184	
Party/M	3,000	3,000	
Fort McPherson	3,780	3,780	
Employee/professional development (-)		224,256	507,000
Sahtu professional development (PDI)			128,000
Prenatal nutrition program (CPNF)	135,000	135,000	135,000
<b>Contributions - Other</b>			
Contaminants			136,425
Prenatal nutrition program - prior year			-
	<u>1,265,136</u>	<u>1,520,937</u>	<u>2,780,494</u>
Transfer from (to) deferred revenue		173,086	-499,147
	<u>\$1,265,136</u>	<u>\$1,694,023</u>	<u>\$2,281,347</u>

SCHEDULE 2

BEAUFORT-DELTA HEALTH AND SOCIAL SERVICES AUTHORITY

RECOVERIES

FOR THE YEAR ENDED MARCH 31, 2006

	2006		2005
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Medical travel recoveries	-	-	\$1,209,746
Staff rent	-	94,154	122,015
Dietary	240,800	223,410	245,553
Other recoveries	6,300	2,812,517	18,879
	<u>\$247,100</u>	<u>\$3,130,081</u>	<u>\$1,596,193</u>

BEAUFORT-DELTA HEALTH AND SOCIAL SERVICES AUTHORITY

ADMINISTRATION AND SUPPORT SERVICES EXPENDITURES

FOR THE YEAR ENDED MARCH 31, 2006

	2006									2005	
	COMPENSATION			OTHER EXPENDITURES			TOTAL			Actual	Change
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance		
General Administration	\$231,000	-\$13,180	\$244,180	\$406,948	\$875,504	-\$468,556	\$637,948	\$862,324	-\$224,376	\$1,280,503	-33%
Executive Office	285,116	249,540	15,675	40,700	12,604	28,096	305,815	282,144	43,671	292,818	-11%
Board of Trustees	117,000	24,941	92,059	0	38,375	-38,375	117,000	63,316	53,684	28,280	124%
Population Health	0	0	0	0	0	0	0	0	0	114,972	-100%
Quality Assurance	93,945	104,013	-10,068	43,840	34,825	9,015	137,785	138,838	-1,053	136,701	2%
Capital purchases	0	0	0	368,937	251,466	115,471	368,937	251,466	115,471	182,774	38%
Finance & Admin.	256,868	265,588	-8,720	56,300	57,624	-1,324	313,168	323,212	-10,044	300,042	8%
General Accounting	455,318	388,570	66,748	20,000	11,487	8,533	475,318	400,037	75,281	525,655	-24%
Payroll & Benefits	0	212,494	-212,494	0	0	0	0	212,494	-212,494	314,808	-33%
Human Resources	0	237,980	-237,980	0	0	0	0	237,980	-237,980	433,215	-45%
Personnel Services (note)	665,733	552,585	113,148	35,000	104,010	-69,010	700,733	656,595	44,138	1,282,847	-49%
Computer Services	381,454	398,442	-16,988	45,100	50,548	-5,448	426,554	448,990	-22,436	318,227	42%
Manager, Information Serv	0	0	0	0	0	0	0	0	0	135,815	-100%
Telehealth	78,664	79,509	-845	5,000	4,478	522	83,664	83,987	-323	89,342	-8%
Communications	0	0	0	133,000	126,206	6,794	133,000	126,206	6,794	124,318	2%
Material Management	234,421	237,924	-3,503	5,000	2,776	2,224	239,421	240,700	-1,279	238,574	1%
Staff Development	0	67,990	-67,990	0	0	0	0	67,990	-67,990	264,450	-74%
PDI Individual	0	0	0	0	224,256	-224,256	0	224,256	-224,256	164,050	37%
PDI Group	0	0	0	0	236,297	-236,297	0	236,297	-236,297	216,742	9%
Education Services	0	0	0	100,000	107,296	-7,296	100,000	107,296	-7,296	359	29787%
Education Leave	0	0	0	0	0	0	0	0	0	-2,711	-100%
Summer Students	0	22,813	-22,813	0	0	0	0	22,813	-22,813	25,584	-11%
Blast Weekend	0	0	0	0	0	0	0	0	0	2,222	-100%
DOH Contribution Agreeeme	89,191	43,796	25,395	2,381	9,945	-7,564	71,572	53,741	17,831	0	100%
DOH Contribution Tsiiget	0	0	0	1,260	224	1,036	1,260	224	1,036	0	100%
DOH Contribution Holman	0	0	0	2,184	0	2,184	2,184	0	2,184	0	100%
DOH Contribution Party/M	0	0	0	3,000	25	2,975	3,000	25	2,975	0	100%
DOH Contribution Ft. MCP	0	0	0	3,780	1,433	2,347	3,780	1,433	2,347	0	100%
IRC Funding	0	0	0	3,800	3,800	0	3,800	3,800	0	0	100%
One time contribution	0	0	0	0	0	0	0	0	0	3,540	-100%
	\$2,848,709	\$2,873,005	-\$24,296	\$1,274,230	\$2,153,159	-\$878,929	\$4,122,939	\$5,026,164	-\$903,225	\$6,471,525	-22%

Note: Employee benefits, other than Personnel Services (ie. medical travel assistance, removal) for all employees are allocated to the respective cost centres.

During the year ended March 31, 2005, Community Plant Operations costs were shown separately in Schedule 5-C affecting the comparability with the prior year.

BEAUFORT-DELTA HEALTH AND SOCIAL SERVICES AUTHORITY

HOSPITAL SERVICES EXPENDITURES

FOR THE YEAR ENDED MARCH 31, 2006

	2006									2005	
	COMPENSATION			OTHER EXPENDITURES			TOTAL			Actual	Change
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance		
Client Services	\$283,757	\$185,877	\$97,880	\$21,400	\$22,198	-\$798	\$305,157	\$208,076	\$97,082	\$220,197	-6%
Housekeeping	489,480	470,007	-527	52,300	92,998	-40,698	521,780	563,005	-41,225	524,444	7%
Laundry Services	96,911	98,037	-1,126	5,000	0	5,000	101,911	98,037	3,874	87,440	12%
Client Records	343,977	317,334	26,543	24,100	28,685	-2,585	367,977	344,019	23,958	370,047	-7%
Dietary	559,294	559,685	-391	390,360	349,011	42,349	949,654	907,698	41,956	888,688	2%
MGR, Acute Care	102,339	117,884	-15,545	1,800	0	1,800	104,139	117,884	-13,745	100,066	18%
Acute Care Ward	2,532,241	2,718,366	-186,125	225,600	279,796	-54,196	2,757,841	2,998,162	-240,321	3,164,418	-5%
Operating Room	341,369	339,896	1,473	107,300	138,060	-28,760	448,669	476,958	-27,287	523,559	-9%
Long Term Care	1,968,850	1,970,441	-1,591	69,000	98,695	-27,695	2,037,850	2,067,136	-29,286	1,854,000	11%
GP & Special Clinics	301,614	370,892	-69,078	31,800	6,004	25,796	333,414	376,696	-43,282	365,417	3%
Clinical Laboratory	384,287	410,321	-26,034	352,630	601,383	-148,753	736,887	911,704	-174,817	784,584	16%
Bio-Medical Engin. -Med. Phy	8,000	71,859	-63,859	0	3,904	-3,904	8,000	75,753	-67,753	13,762	451%
Diagnostic Imaging	447,034	393,148	53,886	129,491	95,968	33,523	576,525	489,116	87,409	498,150	-2%
Pharmacy	157,126	180,000	-22,874	36,800	43,088	-6,288	193,926	223,088	-29,162	209,919	6%
Physiotherapy	225,957	302,993	-77,036	38,200	27,185	11,015	264,157	330,178	-66,021	274,983	20%
Occupational Therapy	121,809	43,706	77,903	35,000	22,221	12,779	156,809	65,927	90,882	136,261	-52%
Speech Pathology	74,371	61,865	12,506	14,325	10,944	3,381	88,696	72,809	15,887	0	100%
Diabetic Education	31,664	22,257	9,407	4,900	3,197	1,703	36,564	26,454	11,110	28,848	-12%
Aboriginal Diabetic Initiative	0	0	0	0	0	0	0	0	0	11,845	-100%
Inuvik Transient Centre	233,234	232,845	389	7,100	6,812	288	240,334	239,657	677	232,946	3%
	\$8,682,984	\$8,867,213	-\$184,229	\$1,547,106	\$1,723,149	-\$176,043	\$10,230,090	\$10,590,362	-\$360,272	\$10,289,854	3%

Note: Employee benefits, other than Personnel Services (i.e. medical travel assistance, removal) for all employees are allocated to the respective cost centres.

BEAUFORT-DELTA HEALTH AND SOCIAL SERVICES AUTHORITY  
 REGIONAL HEALTH SERVICES EXPENDITURES  
 FOR THE YEAR ENDED MARCH 31, 2006

	2006						2005		Change	
	COMPENSATION			OTHER EXPENDITURES			TOTAL			
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual		
Community Nursing										
Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72,995 -100%	
Physicians Services	3,083,924	3,720,223	-636,299	406,400	364,285	42,135	3,470,324	4,084,498	-614,164 2%	
Regional Medical Travel	0	0	0	0	0	0	0	0	5,538,961 -100%	
Client Transportation	0	0	0	0	171,768	-171,768	0	171,768	-171,768 546,527 -69%	
Transportation/Handivan	134,864	147,963	-13,099	124,200	92,866	31,334	259,064	240,829	18,235 0 100%	
Medevacs	115,900	115,023	-877	7,000	832	6,168	122,900	115,855	6,145 126,225 -8%	
Ambulance	0	0	0	0	0	0	0	0	1,812 -100%	
Health Centres (Schedule 5- A)	3,208,738	3,960,844	-762,108	391,910	549,273	-157,363	3,598,646	4,518,117	-917,471 6,855,789 -34%	
Homecare (Schedule 5- B)	1,628,945	1,477,295	151,650	6,900	20,888	-13,988	1,636,845	1,498,183	138,662 956,683 57%	
Comm. Plant Maint. (Schedule 5-C)	741,600	955,260	-213,660	2,403,257	2,459,868	-56,611	3,144,857	3,415,128	-270,271 3,529,784 -3%	
Dental Therapy (Schedule 5-D)	423,856	377,304	46,292	71,950	33,906	38,044	485,606	411,270	84,336 474,157 -13%	
Health Promotion (Schedule 5-E)	898,868	799,358	110,492	24,200	14,088	10,114	713,066	813,444	-100,378 756,658 8%	
C. Vehus Group Home	875,000	929,292	-54,292	112,000	114,776	-2,776	987,000	1,044,068	-57,068 968,220 8%	
Assisted Living Initiative	0	0	0	0	0	0	0	0	454,361 -100%	
Orthodontics	0	0	0	10,000	1,617	8,383	10,000	1,617	8,383 133 1116%	
Ophthalmology	0	0	0	25,000	22,062	2,938	25,000	22,062	2,938 11,637 91%	
Arctic Family Medical House Clinic	213,804	183,027	50,777	32,400	31,892	508	246,204	194,918	51,285 220,934 -12%	
Environmental Health	0	0	0	0	0	0	0	0	219,118 -100%	
Regional Nutritionist	0	0	0	0	0	0	0	0	80,875 -100%	
Indigent Community Benefits	0	0	0	31,828	53,440	-21,612	31,828	53,440	-21,612 57,463 -7%	
Homecare Proposal	0	0	0	0	0	0	0	0	985,321 -100%	
Community Dental Health	0	0	0	0	0	0	0	0	183,063 -100%	
Homecare Elder's Day Prgm.	0	168,900	-168,900	0	23,145	-23,145	0	182,045	-182,045 108,865 67%	
Wellness Teams	86,442	88,788	-2,346	50,103	56,086	-983	141,545	144,874	-3,329 241,544 -40%	
Contaminants	0	0	0	0	0	0	0	0	118,215 -100%	
Prenatal Nutrition Program(CPNF)	85,000	80,680	24,320	50,000	37,482	12,518	135,000	98,162	36,838 132,658 -26%	
	\$11,264,837	\$12,960,017	-\$1,695,180	\$3,752,148	\$4,048,252	-\$296,104	\$15,016,985	\$17,008,269	-\$1,991,284	\$28,670,038 -36%

Note: Employee benefits, other than Personnel Services (ie. medical travel assistance, removal) for all employees are allocated to the respective cost centres.

During the year ended March 31, 2005, Community Plant Operations costs were shown separately in Schedule 5-C affecting the comparability with the prior year.

BEAUFORT-DELTA HEALTH AND SOCIAL SERVICES AUTHORITY

REGIONAL HEALTH SERVICES EXPENDITURES - HEALTH CENTRES

FOR THE YEAR ENDED MARCH 31, 2006

	2006						2005				
	COMPENSATION			OTHER EXPENDITURES			TOTAL			Actual	Change
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance		
Health Centres:											
Akiavik	\$874,028	\$654,246	\$319,782	\$58,000	\$60,736	-\$2,666	\$932,108	\$814,982	\$317,126	\$670,905	-9%
Tsilgehtchic	60,570	50,985	-415	28,150	20,347	5,803	86,720	81,332	5,388	66,206	23%
Fort McPherson	494,998	579,163	-84,165	69,800	68,416	1,384	564,798	647,579	-82,781	667,667	-3%
Paulatuk	309,197	437,579	-128,382	37,500	39,712	-2,212	346,697	477,291	-130,594	449,855	6%
Sachs Harbour	214,562	234,720	-20,158	28,100	24,625	3,575	242,662	259,245	-16,583	318,044	-18%
Tuktoyaktuk	511,544	533,213	-21,669	72,580	81,774	-9,194	584,224	614,987	-30,763	653,490	-6%
Holman	394,713	479,028	-84,315	49,500	58,479	-8,979	444,213	537,507	-93,294	525,179	2%
Cohville Lake	0	72,921	-72,921	0	4,845	-4,845	0	77,766	-77,766	199,517	-61%
Deline	0	102,738	-102,738	0	39,200	-39,200	0	140,938	-140,938	628,064	-78%
Fort Good Hope	0	195,073	-195,073	0	24,854	-24,854	0	219,927	-219,927	678,133	-68%
Tulita	0	194,642	-194,642	0	23,788	-23,788	0	218,430	-218,430	416,312	-48%
Norman Wells	0	199,876	-199,876	0	33,114	-33,114	0	232,990	-232,990	549,496	-68%
Inuvik Social Program	0	0	0	0	0	0	0	0	0	696,815	-100%
Inuvik Public Health	347,024	322,660	24,364	50,200	70,473	-20,273	397,224	393,133	4,091	386,116	2%
	\$3,206,736	\$3,966,844	-\$760,108	\$391,910	\$549,273	-\$157,363	\$3,598,646	\$4,616,117	-\$917,471	\$6,855,789	-34%

REGIONAL HEALTH SERVICES EXPENDITURES - HOMECARE DETAIL

	2006						2005				
	COMPENSATION			OTHER EXPENDITURES			TOTAL			Actual	Change
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance		
Homecare:											
Homecare/MGR Continuing care	\$0	-\$2	\$2	\$0	\$0	\$0	\$0	-\$2	\$2	\$35,262	-100%
Homecare/ Continuing care	119,339	105,428	13,911	8,900	12,301	-5,401	126,239	117,729	8,510	0	100%
Akiavik Homecare	94,414	61,755	12,659	0	0	0	94,414	61,755	12,659	95,489	-14%
Tsilgehtchic Homecare	12,690	10,954	1,736	0	0	0	12,690	10,954	1,736	28,416	-61%
Ft. McPherson Homecare	92,929	80,287	12,662	0	0	0	92,929	80,287	12,662	97,228	-17%
Inuvik	167,442	155,313	12,131	0	1,998	-1,998	167,442	157,309	10,133	173,012	-9%
Paulatuk Homecare	53,670	46,695	6,975	0	0	0	53,670	46,695	6,975	53,633	-13%
Sachs Harbour Homecare	29,794	25,900	3,894	0	0	0	29,794	25,900	3,894	29,772	-13%
Tuktoyaktuk Homecare	95,144	82,475	12,669	0	0	0	95,144	82,475	12,669	95,565	-14%
Holman Homecare	57,728	50,220	7,508	0	0	0	57,728	50,220	7,508	59,017	-15%
Ft. Good Hope Homecare	0	0	0	0	0	0	0	0	0	81,460	-100%
Tulita Homecare	0	0	0	0	0	0	0	0	0	53,704	-100%
Norman Wells Homecare	0	0	0	0	0	0	0	0	0	74,925	-100%
Deline Homecare	0	0	0	0	0	0	0	0	0	79,192	-100%
Sachs Homecare	0	88,032	-88,032	0	0	0	0	88,032	-88,032	0	100%
Enhanced Homecare	906,795	750,260	156,535	0	6,599	-6,599	906,795	756,849	149,946	0	100%
	\$1,629,845	\$1,477,285	\$152,560	\$8,900	\$20,888	-\$10,988	\$1,636,845	\$1,498,183	\$138,662	\$956,683	67%

Note: Employee benefits, other than Personal Services (ie. medical, travel assistance, removal) for all employees are allocated to the respective cost centres.



BEAUFORT-DELTA HEALTH AND SOCIAL SERVICES AUTHORITY

REGIONAL HEALTH SERVICES EXPENDITURES - COMMUNITY PLANT OPERATIONS

FOR THE YEAR ENDED MARCH 31, 2006

	← 2006 →									2005	
	COMPENSATION			OTHER EXPENDITURES			TOTAL			Actual	Change
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance		
Community Plant Operations:											
Norman Wells	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$41,460	-100%
Tulita	0	0	0	0	0	0	0	0	0	71,743	-100%
Ft. Good Hope	0	0	0	0	0	0	0	0	0	124,858	-100%
Deline	0	0	0	0	0	0	0	0	0	116,405	-100%
Cokville Lake	0	0	0	0	0	0	0	0	0	7,778	-100%
Inuvik	0	0	0	19,367	17,425	1,942	19,367	17,425	1,942	17,161	1%
Aklavik	0	0	0	216,500	202,932	13,568	216,500	202,932	13,568	201,454	1%
Ft. McPherson	0	0	0	119,500	130,555	-11,055	119,500	130,555	-11,055	97,010	35%
Tsilgichich	0	0	0	28,500	30,587	-2,087	28,500	30,587	-2,087	25,068	22%
Tuktoyaktuk	0	0	0	142,680	113,418	29,262	142,680	113,418	29,262	124,401	-9%
Sachs Harbour	0	0	0	138,810	134,328	4,482	138,810	134,328	4,482	187,412	-20%
Holman	0	0	0	118,700	124,820	-6,120	118,700	124,820	-6,120	123,065	1%
Paulahuk	0	0	0	85,200	88,800	5,400	85,200	88,800	5,400	102,608	-10%
Plant Security	351,000	448,800	-97,800	0	835	-835	351,000	449,436	-98,436	410,555	8%
Plant Maintenance	390,500	506,460	-115,860	25,000	12,437	12,563	415,500	518,897	-103,297	373,883	39%
Regional Plant	0	0	0	1,489,000	1,603,930	-104,930	1,489,000	1,603,930	-104,930	1,524,003	6%
	\$741,500	\$955,260	-\$213,660	\$2,403,257	\$2,456,668	-\$56,611	\$3,144,857	\$3,415,128	-\$270,271	\$3,529,784	-3%

During the year ended March 31, 2005, Community Plant Operations costs were shown separately in Schedule 5-C affecting the comparability with the prior year.

REGIONAL HEALTH SERVICES EXPENDITURES - DENTAL THERAPY

	← 2006 →									2005	
	COMPENSATION			OTHER EXPENDITURES			TOTAL			Actual	Change
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance		
Dental Therapy:											
Regional dental therapy	\$100,392	\$109,779	-\$9,387	\$58,150	\$33,908	\$24,244	\$158,542	\$143,885	\$14,657	\$152,247	-6%
Aklavik	91,395	67,054	24,341	4,550	0	4,550	95,945	67,054	28,891	96,503	-31%
Ft. McPherson	89,910	89,139	771	4,550	0	4,550	94,460	89,139	5,321	85,062	-8%
Inuvik	94,996	45,166	49,830	150	0	150	95,146	45,166	49,980	98,152	-53%
Tuktoyaktuk	46,963	0	46,963	4,550	0	4,550	51,513	0	51,513	26,588	-100%
Ft. Good Hope	0	66,226	-66,226	0	0	0	0	66,226	-66,226	7,605	771%
	\$423,856	\$377,264	\$46,292	\$71,950	\$33,908	\$38,044	\$495,606	\$411,270	\$84,336	\$474,157	-13%

Note: Employee benefits, other than Personnel Services (i.e. medical travel assistance, removal) for all employees are allocated to the respective cost centres.

BEAUPORT-DELTA HEALTH AND SOCIAL SERVICES AUTHORITY

REGIONAL HEALTH SERVICES EXPENDITURES - HEALTH PROMOTION

FOR THE YEAR ENDED MARCH 31, 2008

	2008											2005	
	COMPENSATION			OTHER EXPENDITURES			TOTAL			Actual	Change		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance				
Health Promotion:													
Nutrition Health Promotion	589,496	326,485	\$63,011	\$14,000	\$8,473	\$5,527	\$103,496	\$34,958	\$68,538	\$117,312	-70%		
Health Promotion and Nutrition	92,842	102,803	-10,291	10,200	5,613	4,587	102,842	108,548	-5,704	0	100%		
Tukta	0	52,201	-52,201	0	0	0	0	52,201	-52,201	72,732	-28%		
Pt. Good Hope	0	53,881	-53,881	0	0	0	0	53,881	-53,881	87,548	-23%		
Detno	0	54,678	-54,678	0	0	0	0	54,678	-54,678	75,849	-28%		
Inuvik	70,581	69,475	1,061	0	0	0	70,581	69,475	1,091	37,412	88%		
Aklavik	72,680	72,555	105	0	0	0	72,680	72,555	105	88,035	-16%		
Pt. McPherson	71,175	74,857	-3,482	0	0	0	71,175	74,857	-3,482	74,375	0%		
Tafelherchich	68,879	64,169	2,710	0	0	0	68,879	64,169	2,710	17,082	276%		
Tuktoyaktuk	73,380	74,549	-1,169	0	0	0	73,380	74,549	-1,169	78,314	-2%		
Holman	78,182	87,281	-11,179	0	0	0	78,182	87,281	-11,179	57,696	51%		
Paulatuk	75,961	68,499	8,462	0	0	0	75,961	68,499	8,462	74,183	-10%		
	\$688,868	\$789,368	-\$110,492	\$24,200	\$14,086	\$10,114	\$713,068	\$813,444	-\$100,376	\$758,658	8%		

Note: Employee benefits, other than Personnel Services (i.e. medical travel assistance, removal) for all employees are allocated to the respective cost centres.

BEAUFORT-DELTA HEALTH AND SOCIAL SERVICES AUTHORITY

REGIONAL SOCIAL SERVICES EXPENDITURES

FOR THE YEAR ENDED MARCH 31, 2006

	2006						2005				
	COMPENSATION			OTHER EXPENDITURES			TOTAL			Actual	Change
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance		
MGR. Community Administration	\$80,616	\$102,580	-\$21,964	\$12,400	\$11,097	\$1,303	\$93,016	\$113,677	-\$20,661	\$0	100%
Social Health Admin.	435,158	180,567	254,591	49,500	25,118	15,382	475,658	205,685	269,973	272,671	-25%
Social Health Admin. North	165,503	176,525	-10,922	16,400	42,454	-26,054	182,003	218,979	-36,976	156,216	40%
Social Health Admin. South	0	86,039	-86,039	0	0	0	0	86,039	-86,039	89,772	-4%
Comm. Soc. Prgm. (Schedule 6-A)	1,657,741	2,160,026	-502,285	26,609	8,199	18,401	1,884,341	2,168,225	-483,884	1,385,910	56%
Regional Support/Psychologist	72,459	0	72,459	17,350	1,274	16,076	88,809	1,274	88,535	45,982	-97%
Children's Services	100,192	99,010	1,182	43,650	20,851	22,799	143,842	119,881	23,961	121,187	-1%
Child Sexual Abuse	0	0	0	0	0	0	0	0	0	3,616	-100%
Foster Care:											
Comm. Foster Care(Sched. 6-B)	0	40,836	-40,836	1,281,000	1,452,164	-171,164	1,281,000	1,483,000	-212,000	1,850,130	-19%
Foster Care - North	0	0	0	0	0	0	0	0	0	59,982	-100%
Foster Care - South	0	0	0	0	0	0	0	0	0	24,236	-100%
Children's Group Home	186,144	171,532	14,612	32,809	20,308	12,501	218,953	191,840	27,113	218,012	-12%
Intervention Services	142,000	3,918	138,082	0	11,363	-11,363	142,000	15,281	126,719	40,292	-82%
Mental Health	0	0	0	0	0	0	0	0	0	1,004,917	-100%
MGR, MH & A Services	103,821	101,977	1,844	17,800	33,813	-16,013	121,621	135,790	-14,169	528,623	-74%
Mental Health & A (Sched. 6-C)	1,423,275	1,094,083	329,192	89,600	51,605	37,995	1,512,875	1,145,688	367,187	0	100%
Family Violence Shelters:											
North	189,000	169,000	0	24,000	17,802	6,198	193,000	166,802	6,198	179,009	4%
Inuvik	287,000	282,482	4,518	0	0	0	287,000	282,482	4,518	190,579	48%
Sahlu	0	0	0	0	0	0	0	0	0	15,587	-100%
Reg'l Trainer - CWW - North	0	0	0	0	0	0	0	0	0	111,338	-100%
Reg'l Trainer - CWW - South	0	0	0	0	0	0	0	0	0	37,811	-100%
Reg'l Trainer MH	102,019	107,763	-5,744	25,000	8,145	16,855	127,019	115,908	11,111	0	100%
Aktavik - Elderly(J.Greenland)	938,095	895,436	40,859	36,700	77,517	-40,817	972,795	972,953	-158	840,649	16%
Sahlu Community Wellness	0	208,198	-208,198	0	1	-1	0	208,199	-208,199	0	100%
Community Assisted Living	350,000	446,584	-86,584	109,800	119,662	-10,062	469,800	566,248	-96,448	0	100%
Southern Placement	0	0	0	0	0	0	0	0	0	68,642	-100%
	<b>\$6,221,123</b>	<b>\$6,326,656</b>	<b>-\$105,433</b>	<b>\$1,773,409</b>	<b>\$1,901,373</b>	<b>-\$127,964</b>	<b>\$7,994,532</b>	<b>\$8,227,929</b>	<b>-\$233,397</b>	<b>\$7,243,161</b>	<b>14%</b>

Note: Employee benefits, other than Personnel Services (i.e. medical travel assistance, removal) for all employees are allocated to the respective cost centres.

BEAUFORT-DELTA HEALTH AND SOCIAL SERVICES AUTHORITY

COMMUNITY SOCIAL PROGRAM

FOR THE YEAR ENDED MARCH 31, 2006

	2006						2005				
	COMPENSATION			OTHER EXPENDITURES			TOTAL			Actual	Change
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance		
Social Program:											
Aklavik	\$169,954	\$258,162	-\$88,208	\$0	\$0	\$0	\$169,954	\$258,162	-\$88,208	\$182,981	41%
Inuvik	566,698	674,926	-8,228	4,500	7,849	-3,049	671,298	682,575	-11,277	0	100%
Tsiligehtchic	25,954	27,429	-1,475	7,000	29	6,971	32,954	27,458	5,496	34,658	-21%
Fort McPherson	290,160	342,816	-52,456	0	0	0	290,160	342,616	-52,456	226,967	51%
Paulatuk	92,839	69,947	22,892	0	0	0	92,839	69,947	22,892	85,819	-18%
Sachs Harbour	28,623	27,890	733	15,000	521	14,479	43,623	28,411	15,212	4,313	558%
Tuktoyaktuk	289,533	195,583	93,950	0	0	0	289,533	195,583	93,950	200,194	-2%
Holman	93,980	72,630	21,350	0	0	0	93,980	72,830	21,350	51,411	41%
Colville Lake	0	0	0	0	0	0	0	0	0	0	0%
Deline	0	147,810	-147,810	0	0	0	0	147,810	-147,810	195,596	-24%
Fort Good Hope	0	208,132	-208,132	0	0	0	0	208,132	-208,132	254,695	-19%
Tulita	0	69,677	-69,677	0	0	0	0	69,677	-69,677	69,958	-0%
Norman Wells	0	67,224	-67,224	0	0	0	0	67,224	-67,224	79,298	-15%
	\$1,657,741	\$2,160,028	-\$502,286	\$26,600	\$8,199	\$18,401	\$1,684,341	\$2,168,225	-\$483,884	\$1,385,910	56%

COMMUNITY FOSTER CARE

	2006						2005				
	COMPENSATION			OTHER EXPENDITURES			TOTAL			Actual	Change
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance		
Foster Care:											
Aklavik	\$0	\$0	\$0	\$180,000	\$151,387	\$28,613	\$180,000	\$151,387	\$28,613	\$148,545	2%
Tsiligehtchic	0	0	0	30,000	8,388	21,612	30,000	8,388	21,612	21,014	-60%
Fort McPherson	0	2,483	-2,483	280,000	348,252	-68,252	280,000	348,735	-68,735	318,900	9%
Inuvik	0	31,511	-31,511	447,000	539,290	-91,290	447,000	569,801	-122,801	496,411	15%
Paulatuk	0	0	0	38,000	53,217	-15,217	38,000	53,217	-15,217	45,156	18%
Sachs Harbour	0	67	-67	30,000	96,562	-66,562	30,000	96,629	-66,629	11,251	759%
Tuktoyaktuk	0	6,525	-6,525	284,000	242,787	41,213	284,000	249,312	34,688	309,495	-19%
Holman	0	250	-250	12,000	15,281	-3,281	12,000	15,531	-3,531	8,456	54%
Colville Lake	0	0	0	0	0	0	0	0	0	26,971	-100%
Deline	0	0	0	0	0	0	0	0	0	161,640	-100%
Fort Good Hope	0	0	0	0	0	0	0	0	0	173,749	-100%
Tulita	0	0	0	0	0	0	0	0	0	99,573	-100%
Norman Wells	0	0	0	0	0	0	0	0	0	28,969	-100%
	\$0	\$40,836	-\$40,836	\$1,281,000	\$1,452,164	-\$171,164	\$1,281,000	\$1,493,000	-\$212,000	\$1,850,130	-19%

Note: Employee benefits, other than Personnel Services (i.e. medical travel assistance, removal) for all employees are allocated to the respective cost centres.

BEAUFORT-DELTA HEALTH AND SOCIAL SERVICES AUTHORITY

MENTAL HEALTH AND ADDICTIONS

FOR THE YEAR ENDED MARCH 31, 2006



	COMPENSATION			OTHER EXPENDITURES			TOTAL			Actual	Change
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance		
MH & A Service											
Inuvik	\$530,811	\$397,264	\$133,547	\$0	\$696	-\$696	\$530,811	\$397,960	\$132,851	\$0	100%
Aklavik	150,819	135,147	15,672	0	0	0	150,819	135,147	15,672	0	100%
Fort McPherson	197,141	194,090	3,051	0	0	0	197,141	194,090	3,051	0	100%
Tsilgichic	52,631	70,320	-17,689	18,000	0	18,000	70,631	70,320	311	0	100%
Paulatuk	18,124	11,499	6,625	15,000	9,283	5,717	33,124	20,782	12,342	0	100%
Sachs Harbour	18,124	11,499	6,625	15,000	3,032	11,968	33,124	14,531	18,593	0	100%
Tuktoyaktuk	231,005	151,098	79,907	21,600	17,249	4,351	252,605	168,347	84,258	0	100%
Hotman	140,079	58,499	81,580	0	4,936	-4,936	140,079	63,435	76,644	0	100%
Regional North	84,541	64,667	19,874	20,000	16,409	3,591	104,541	81,078	23,463	0	100%
	<b>\$1,423,275</b>	<b>\$1,054,083</b>	<b>\$369,192</b>	<b>\$89,600</b>	<b>\$51,605</b>	<b>\$37,995</b>	<b>\$1,512,875</b>	<b>\$1,145,688</b>	<b>\$367,187</b>	<b>\$0</b>	<b>100%</b>

## BEAUFORT-DELTA HEALTH AND SOCIAL SERVICES AUTHORITY

## NON-INSURED RECOVERIES AND EXPENDITURES

FOR THE YEAR ENDED MARCH 31, 2006

	2006		2005
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
RECOVERIES	-	\$751,428	\$2,006,385
EXPENDITURES:			
Patient and escort transportation	-	214,319	1,499,321
Dental	-	354,333	341,013
Eyeglasses	-	110,612	96,920
Ophthalmology services travel	-	49,729	52,720
Orthodontics	-	22,435	16,411
Other	-	-	-
Audit disallowances	-	-	-
	-	751,428	2,006,385
NET EXPENDITURE	-	\$0	\$0

BEAUFORT-DELTA HEALTH AND SOCIAL SERVICES AUTHORITY

ADDITIONS TO CAPITAL ASSETS

FOR THE YEAR ENDED MARCH 31, 2006

CAPITAL ASSETS OVER \$50,000 FINANCED BY GNWT:

<u>Item Description</u>	<u>Location</u>	<u>Budget</u>	<u>Amount</u>
Nil			
		\$0	\$0

CAPITAL ASSETS BETWEEN \$5,000 & \$50,000 FINANCED BY GNWT:

<u>Item Description</u>	<u>Location</u>	<u>Budget</u>	<u>Amount</u>
Steamer Table	Inuvik		\$5,075
Network Server	Tuktoyaktuk		9,551
Network Server	Fort McPherson		9,551
Network Server	Sachs Harbour		9,306
Terminal Server	Inuvik		13,486
Sterilizer	Fort McPherson		6,244
			\$53,213

BEAUFORT-DELTA HEALTH AND SOCIAL SERVICES AUTHORITY

SCHEDULE 9

SCHEDULE OF RESERVES

FOR THE YEAR ENDED MARCH 31, 2006

	Surplus/Deficit Reserve		Unfunded Leave & Termination Benefits Reserve (Note)		Capital Reserve		Total	
	2006	2005	2006	2005	2006	2005	2006	2005
BALANCE, OPENING	\$0	\$0	-\$1,333,603	-\$1,334,285	\$0	\$0	-\$1,333,603	-\$1,334,285
Operating surplus	0	0	0	0	0	0	0	0
	0	0	-1,333,603	-1,334,285	0	0	-1,333,602	-1,334,285
Interfund transfers	0	0	197,355	682	0	0	197,355	682
BALANCE, CLOSING	\$0	\$0	-\$1,136,248	-\$1,333,603	\$0	\$0	-\$1,136,248	-\$1,333,603

Note - This is a special purpose schedule provided at the request of the Department of Health and Social Services. The Unfunded Item is reported as a reserve as required for Department of Health and Social Services purposes for the leave and termination benefit, which is also accrued as a liability on the Balance Sheet.

Note: reserves are established to set aside funds for future operating or capital expenditures. To date, the Board has not established any reserves.



## IND SOCIAL SERVICES AUTHORITY

## CAPITAL ASSETS WITH HISTORICAL COST OVER \$50,000

FOR THE YEAR ENDED MARCH 31, 2006

## CAPITAL ASSETS AS AT MARCH 31, 2006 OVER \$50,000 FINANCED BY GNWT:

Item Description	Depreciation Rate (SAL YEARS)	2006			2005
		Cost (Note 1)	Accumulated Depreciation	Net Book Value	Net Book Value
<b>Buildings:</b>					
Regional Hospital - Inuvik	40	\$44,582,870	\$3,255,940	\$41,326,930	\$40,770,300
Health Centre - Aklavik	35	3,591,814	367,498	3,224,316	3,335,577
Health Centre - Holman	49	3,193,958	911,134	2,282,824	2,634,676
Charlotte Vahus Group Home - Inuvik	40	2,215,000	588,985	1,626,015	1,889,051
Health Centre - Fort Good Hope	40	0	0	0	1,586,651
Health Centre - Sachs Harbour	32	3,811,677	995,788	2,815,889	771,856
Health Centre - Fort McPherson	40	1,816,766	616,871	1,199,895	1,249,134
Health Centre - Deline	35	0	0	0	947,157
Health Centre - Paulatuk	33	1,599,086	871,433	727,653	780,178
Health Centre - Tuktoyaktuk	35	1,494,000	707,885	786,115	832,384
Nurses Residence - Tulita	32	0	0	0	599,202
Health Centre - Tulita	35	0	0	0	351,247
Nurses Residence - Aklavik	30	600,000	359,871	240,329	262,007
Joe Greenland Centre - Aklavik	30	517,368	492,946	24,422	43,089
Health Centre - Norman Wells	25	0	0	0	155,540
Health Centre - Tsigehtchic	32	419,958	203,096	216,862	233,632
Children's Group Home - Inuvik	30	311,936	311,936	0	0
Mobile Health Centre Trailer - Holman	5	299,870	179,769	119,901	184,854
Nurses Residence - Inuvik	5	287,229	287,229	0	0
Nurses Residence - Tuktoyaktuk	24	92,352	69,195	23,157	27,327
Health Centre - Aklavik (old)	8	69,854	69,854	0	0
Transient Trailer - Deline (abandoned)	21	0	0	0	27,186
		<u>64,903,536</u>	<u>9,986,231</u>	<u>54,917,305</u>	<u>56,461,049</u>
<b>Mobile Equipment:</b>					
Homecare Handi Van - Inuvik	10	89,375	40,943	48,432	58,123
<b>Medical Equipment:</b>					
Oxygen Concentrator - Inuvik	15	343,529	68,718	274,811	299,639
Incinerator - Inuvik	15	288,834	57,777	231,057	251,932
Primary X-Ray Machine - Inuvik	15	270,716	209,012	61,704	81,267
Territorial Diagnostic Imaging Equipment	8	223,283	30,260	193,023	0
Ultrasound System - Inuvik	8	215,000	134,357	80,643	109,781
General Radiographic System - Inuvik	10	141,025	14,558	126,467	0
Mammography Unit - Inuvik	15	138,164	69,818	68,346	78,353
Anaesthesia System - Inuvik	9	119,089	19,818	99,271	0
Back Up X-Ray Machine - Inuvik	15	110,000	84,928	25,072	33,021
Physiological Monitors - Inuvik	8	108,011	60,733	47,278	61,916
Lab Chemistry Analyzer - Inuvik	15	100,000	77,207	22,793	30,019
Chem Analyzer - Inuvik	8	95,000	57,002	38,998	52,008
Anaesthesia machine - Inuvik	15	92,290	18,461	73,829	80,499
Fetal Monitor - Inuvik	8	77,206	40,954	36,252	46,715
Portable X-Ray Machine - Inuvik	15	76,200	33,427	42,773	48,281
Ultrasound Unit - Inuvik	15	70,000	58,709	11,291	16,350
Haematology Analyzer - Inuvik	15	69,300	13,883	55,417	60,446
Laparoscope - Inuvik	8	65,557	34,102	31,455	40,339
Ime - 200a Mobile Xray	10	61,658	1,588	60,070	0
		<u>2,655,862</u>	<u>1,085,261</u>	<u>1,570,600</u>	<u>1,290,548</u>
<b>Computer &amp; Software:</b>					
Lab Software System - Inuvik	8	145,395	63,781	81,614	42,547
<b>Furniture &amp; Fixtures:</b>					
Hospital Telephone System - Inuvik	8	124,514	95,924	28,590	45,462
Generator - Fort Good Hope	15	0	0	0	42,423
		<u>124,514</u>	<u>95,924</u>	<u>28,590</u>	<u>87,885</u>
		<u>\$67,918,082</u>	<u>\$11,272,141</u>	<u>\$56,645,941</u>	<u>\$57,940,153</u>

## CAPITAL ASSETS DISPOSED OF DURING YEAR OVER \$50,000 FINANCED BY GNWT:

Item Description	Cost (Note 1)
------------------	------------------

Nil

Note 1. Cost amounts provided by Department of Health & Social Services are unaudited. In some cases the amounts refer to transfer values from the federal government in 1998 rather than cost. Depreciation is straight line over the Department's estimated total asset life in years shown.

**BEAUFORT-DELTA HEALTH AND SOCIAL SERVICES AUTHORITY**  
**SCHEDULE OF CONTRIBUTION FUNDING AND EXPENDITURES**  
**FOR THE YEAR ENDED MARCH 31, 2006**

**HOMECARE PROPOSAL**

	2006	
	<u>Budget</u>	<u>Actual</u>
<b>REVENUE</b>		
Department of Health and Social Services	\$906,795	\$938,340
Transfer from (to) Deferred Revenue	-	7,304
	<u>906,795</u>	<u>945,644</u>
<b>EXPENDITURES:</b>		
Salaries and benefits	906,795	909,160
Office and general supplies expenses	-	28,563
Travel and training	-	8,072
Rental/lease of equipment	-	-
Other	-	-151
	<u>906,795</u>	<u>945,644</u>
<b>EXCESS REVENUE (EXPENDITURE)</b>	<u>\$0</u>	<u>\$0</u>

**PRIMARY HEALTH CARE TRANSITION FUND (WELLNESS TEAMS)**

	2006	
	<u>Budget</u>	<u>Actual</u>
<b>REVENUE</b>		
Department of Health and Social Services	\$141,545	\$141,545
Transfer from (to) Deferred Revenue	-	-
	<u>141,545</u>	<u>141,545</u>
<b>EXPENDITURES:</b>		
Salaries and benefits	86,442	88,788
Office and general supplies expenses	53,103	52,893
Travel and sundry	2,000	3,193
Minor equipment purchases	-	-
Other	-	-
	<u>141,545</u>	<u>144,874</u>
<b>EXCESS REVENUE (EXPENDITURE)</b>	<u>\$0</u>	<u>-\$3,329</u>

SCHEDULE 11 (cont.)

BEAUFORT-DELTA HEALTH AND SOCIAL SERVICES AUTHORITY

SCHEDULE OF CONTRIBUTION FUNDING AND EXPENDITURES

FOR THE YEAR ENDED MARCH 31, 2006

CANADA PRENATAL NUTRITION PROGRAM ("CPNP")

	2006	
	<u>Budget</u>	<u>Actual</u>
<b>REVENUE</b>		
Department of Health and Social Services	\$135,000	\$135,000
Transfer from (to) Deferred Revenue	-	-36,838
	<u>135,000</u>	<u>98,162</u>
<b>EXPENDITURES:</b>		
Salaries and benefits	85,000	60,680
Office and general supplies expenses	13,000	27,464
Travel and sundry	37,000	10,018
Minor equipment purchases	-	-
Other	-	-
	<u>135,000</u>	<u>98,162</u>
<b>EXCESS REVENUE (EXPENDITURE)</b>	<u>\$0</u>	<u>\$0</u>

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**DEH CHO  
HEALTH AND SOCIAL SERVICES AUTHORITY**

**FINANCIAL STATEMENTS**

**MARCH 31, 2006**

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**DEH CHO HEALTH AND SOCIAL SERVICES AUTHORITY**

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## Management's Responsibility for Financial Reporting

June 8, 2006

To the Board of Trustees and  
Minister of Health & Social Services  
DEH CHO HEALTH AND SOCIAL SERVICES AUTHORITY  
Fort Simpson, Northwest Territories

The accompanying financial statements were prepared by management in conformity with generally accepted accounting principles appropriate in the circumstances.

DEH CHO HEALTH AND SOCIAL SERVICES AUTHORITY maintains internal financial and management systems and practices which are designed to provide reasonable assurance that reliable financial and non-financial information is available on a timely basis and that the organization acts in accordance with the laws of the Northwest Territories and Canada. DEH CHO HEALTH AND SOCIAL SERVICES AUTHORITY management recognizes its responsibility for conducting the organization'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 territorial of Health and Social Services Authority.

The external auditor annually provides an independent, objective audit for the purposes of expressing an opinion on the financial statements. He also considers whether transactions which come to his notice in the course of this audit are, in all significant respects, in accordance with the specified legislation.

A handwritten signature in black ink, appearing to read 'K. Tsetso', is written over a faint, larger version of the same signature.

K. Tsetso  
Chief Executive Officer  
DEH CHO HEALTH AND SOCIAL SERVICES AUTHORITY



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## **Management Discussion and Analysis**

Deh Cho Health & Social Services Authority provides health care and social services to 9 Deh Cho communities: Fort Simpson, Fort Providence, Fort Liard, Hay River Reserve, Jean Marie River, Nahanni Butte, Wrigley, Trout Lake, and Kakisa.

Deh Cho Health & Social Services Authority is responsible in providing following services:

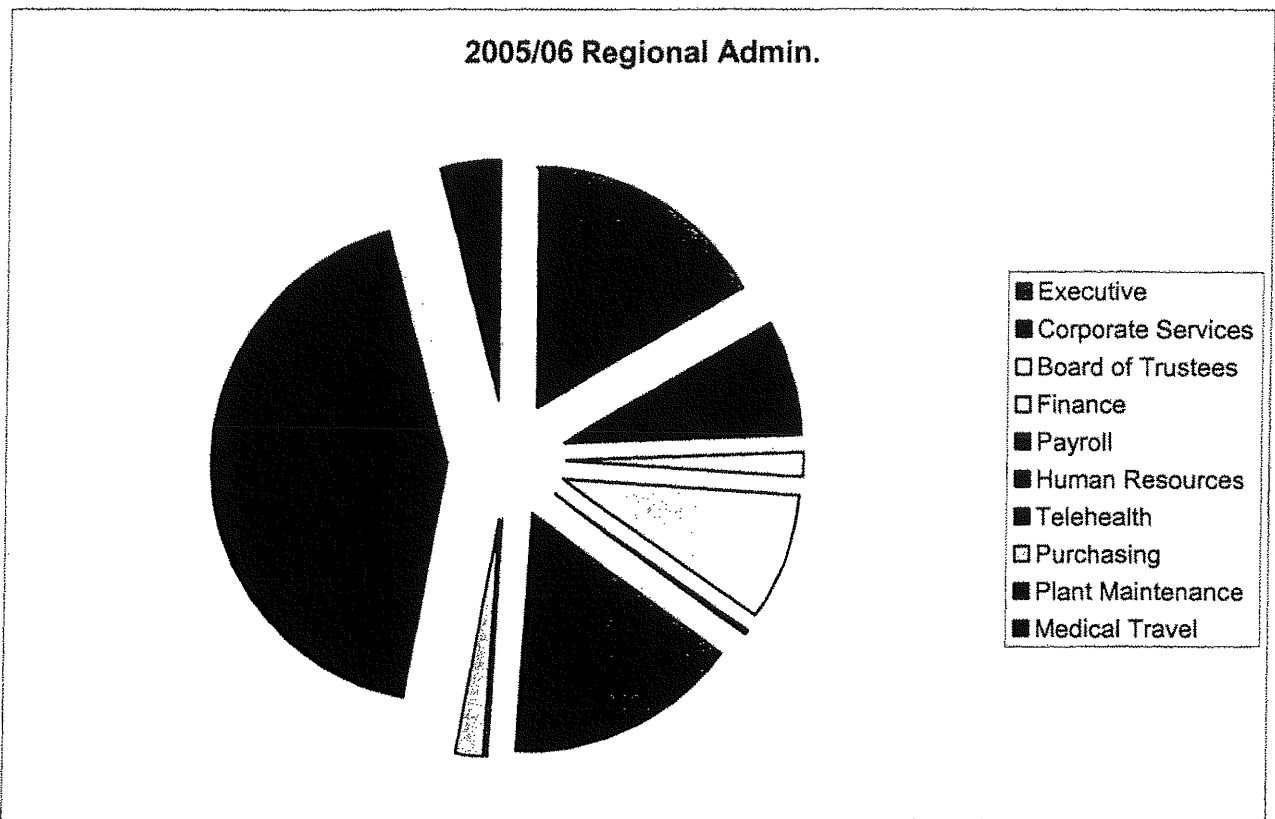
- Homecare
- Dental Therapy
- Physicians' Services
- Social Services
- Foster Care
- Intervention
- Family Violence
- Mental Health & Addictions
- Supported Independent Living
- Residential Care: Elderly & Handicapped
- Northwest Territories Residential Care Alcohol & Drug
- Community Wellness

In the year of 2005/06, Deh Cho Health & Social Services Authority received \$13.5 million from the Government of the Northwest Territories for the services provided to the public.

The challenges that Deh Cho Health & Social Services Authority encountered during the year were the recruitment of professional staff, and the increase in casual removals for relief nurses to promote services in all Deh Cho communities.

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*The following chart depicts the breakdowns of actual expenditures as of March 31, 2006 for Regional Programs & Services.*

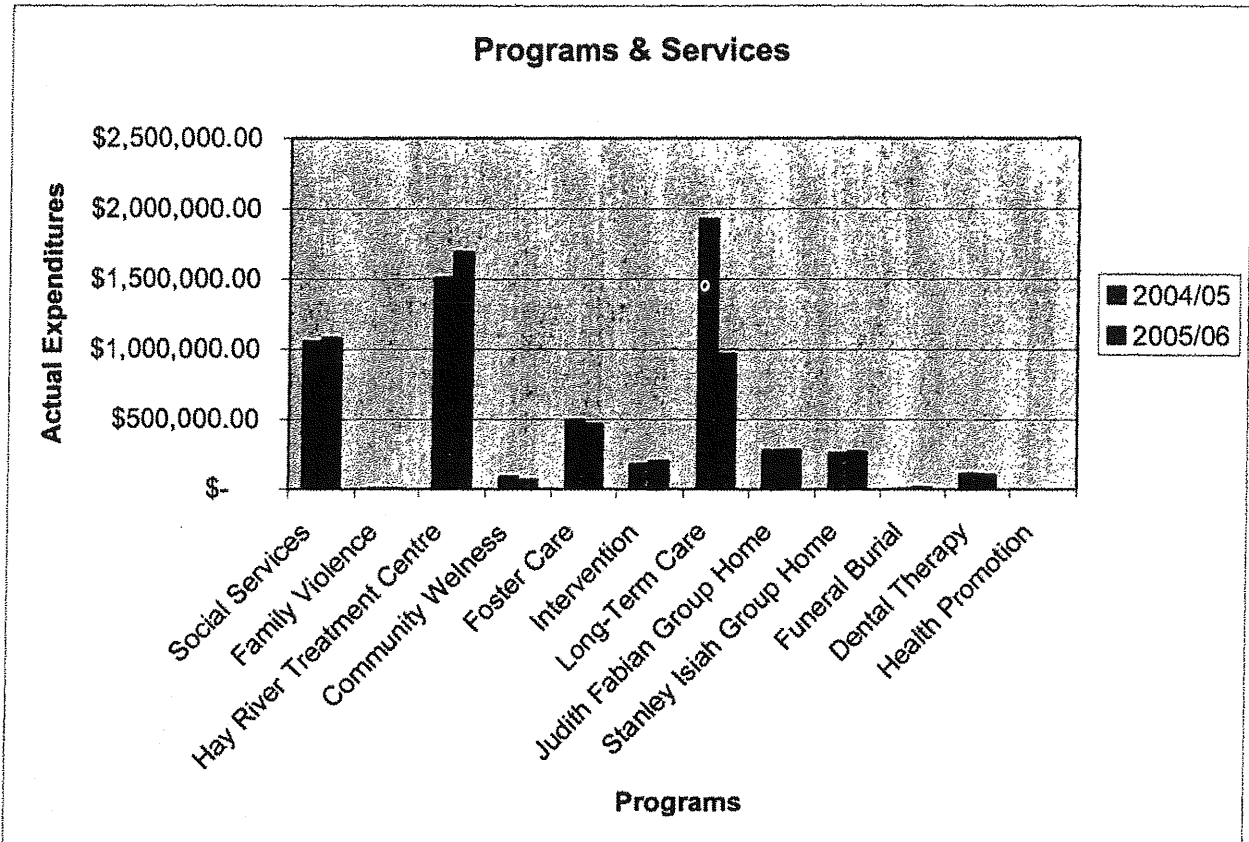


Executive	\$ 494,819
Corporate Services	\$ 223,487
Board of Trustees	\$ 52,925
Finance	\$ 255,432
Payroll	\$ 1,299
Human Resources	\$ 467,488
TeleHealth Sys. Support	2,425
Purchasing	\$ 60,144
Plant Maintenance	\$ 1,260,320
Medical Travel Adm.	\$ 126,786
<b>Total</b>	<b>\$ 2,945,125</b>

One of the biggest challenges DCHSSA encountered is the recruitment of professional staff and the financial resources associated with bringing the Authority's staffing to full complement. As a result, in 2005/06 the travel of casual staff in and out of the region exceeded the budget by \$130,000. The result is a service delay to smaller communities. Please note that amounts shown do not include monies recovered from their respective areas. In 2004/05 staff related costs were allocated to the related centre. In 2005/06 these costs were centralized in plant maintenance.

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The following chart depicts the actual costs in providing the programs and services to the region:

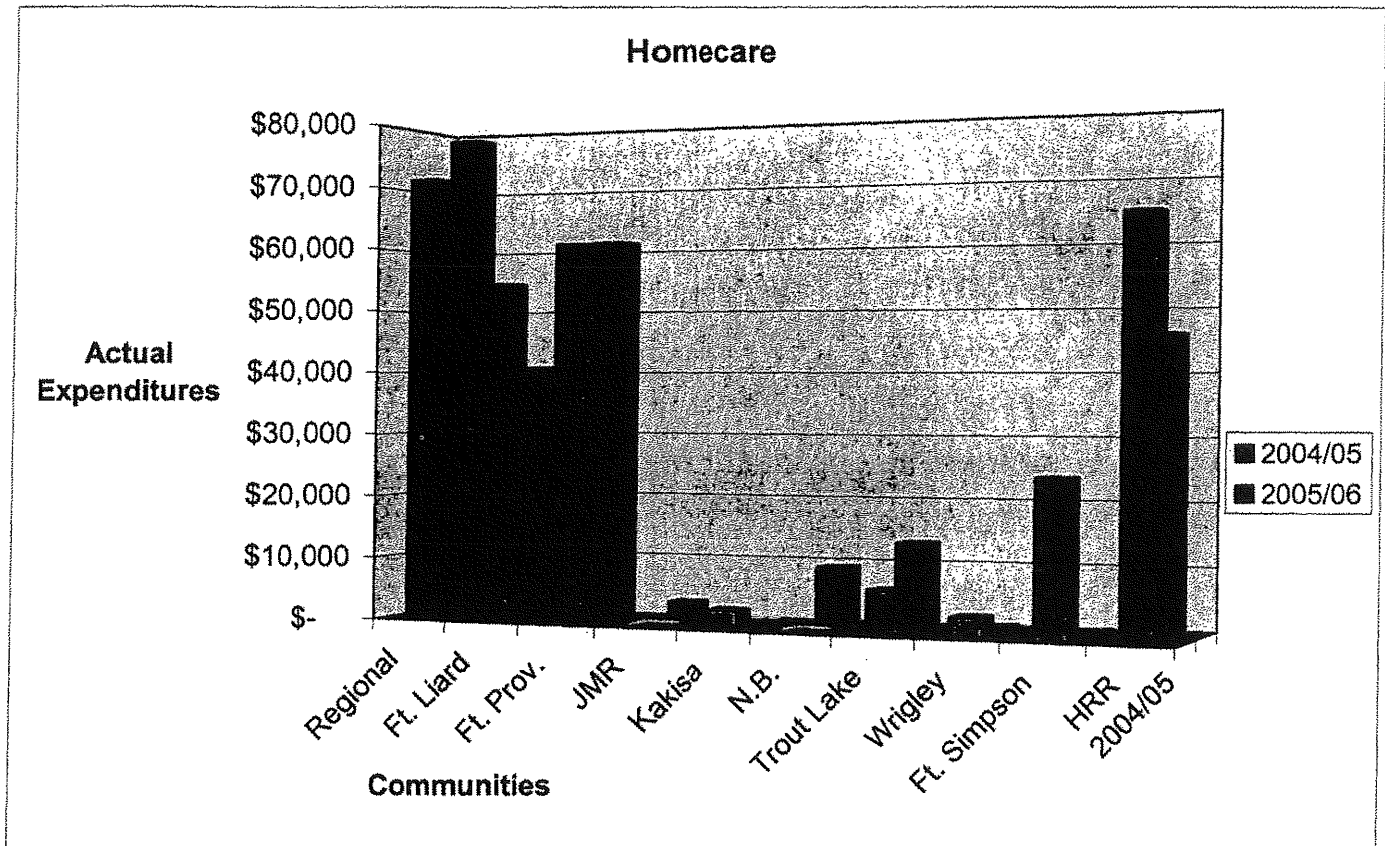


The challenges in recruiting health care providers across NWT are significant, while DCHSSA has relatively stable staffing level, the needs of high quality health care providers are acute. Better control in managing the staff scheduling has been implemented, and the salaries and benefits will be closely monitored in the future for better planning. The increase in NAT's Treatment Centre is due to increased funding from the MHR addiction strategy for qualified staff. There was no significant overspending in other areas.

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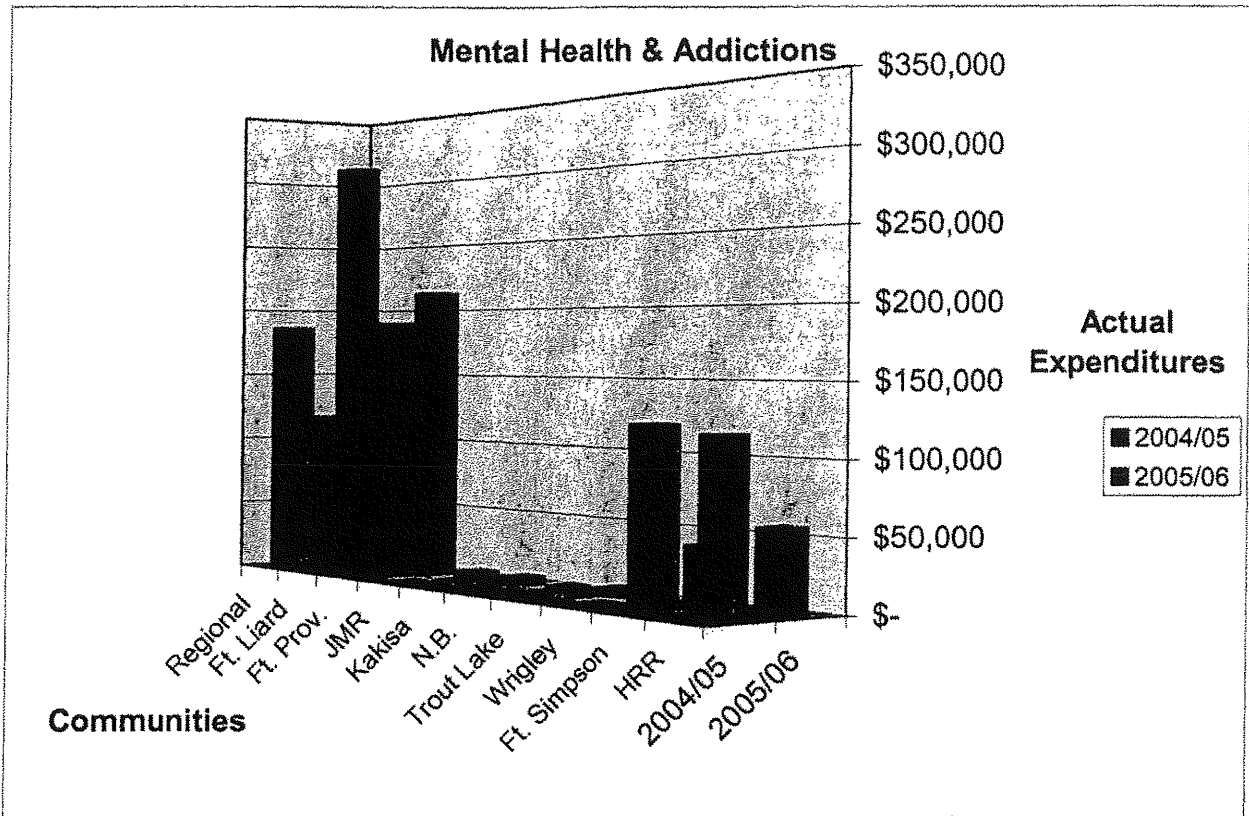
The following chart depicts the actual costs in delivering Homecare program to the Region in 2005/06, and 2004/05:



Presently, in Ft. Providence and Hay River Reserve homecare is delivered on a contract basis. Deh Cho Health and Social Services staff delivers the programs to all other areas according to the DCHSSA strategic direction.

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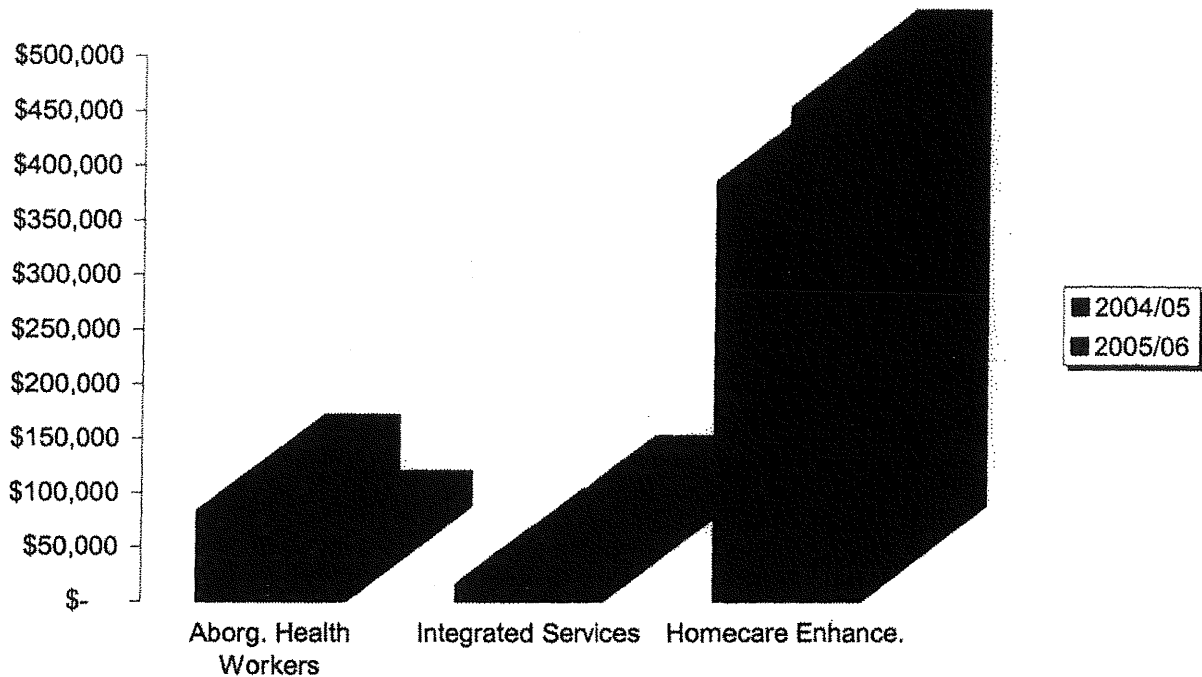
The following chart depicts the actual costs in delivering Mental Health & Addictions to the Region in 2005/06, and 2004/05:



The comparative higher costs in 2005/06 represented the new set-up costs for the offices in Fort Providence and Fort Liard. In Fort Simpson, Fort Providence, and Fort Liard, there are 2 Mental Health Counselors, in addition to Mental Health Manager, and Clinical Supervisor in Regional. In 2005/06 the Mental Health and Addictions strategy was fully implemented and all staff were hired and in place as per requirements.

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*The following chart depicts the actual costs for Contribution Programs to the Region in 2005/06, and 2004/05:*



Aboriginal Health Workers is the contribution agreement between the Department of Health & Social Services and DCHSSA for the training initiative with the aboriginal health workers in the satellite communities. The contribution agreement is a multi-year initiative, and it will end in 2005/06. An external evaluation has been completed indicating that the program met its objectives and was overall, a resounding success! All unspent contribution funding will be returned to the Department shortly.

Integrated Services Delivery Model is the direction established by the Department to ensure the public will receive integrated services at the moment they walk into the facility.

Homecare Enhancement is used to support core Homecare funding with Homecare enhancements to improve service delivery access to Deh Cho residents.

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*The following table depicts the overall financial operations of DCHSSA in 2005/06, and 2004/05:*

	<u>2004/05</u>	<u>2005/06</u>
Total Revenues	\$ 13,828,351	\$ 15,210,398
Total Program & Services Expenses	\$ 13,847,607	\$ 14,249,346
<b>Operating Surplus (Deficit)</b>	<b>\$ (19,256)</b>	<b>\$ 961,052</b>
Surplus Purchase	\$ (432,948)	\$ (373,370)
<b>Net Surplus (Deficit)</b>	<b>\$ (452,204)</b>	<b>\$ 587,682</b>

The Surplus Purchase is not funded by the Department of Health & Social Services. DCHSSA has a significant accumulated surplus of \$2.67 million. All surplus purchases are approved by the Board of DCHSSA, and all expenditures will be against the accumulated surplus. In 2005/06, DCHSSA has an Operating Surplus of \$961,052, which also includes \$218,639 Deferred Revenues. Deferred Revenues include the funding received in advance from the Department for the Contribution Programs. Surplus Purchases of \$373,370 will be a deficit to the equity/surplus account.

Traditionally, DCHSSA will target 1% of the core-funding budget as budgeted surplus in case of emergency and contingency.

**ACTION:**

In addressing the concerns and the needs of the clients, DCHSSA has submitted Forced Growth Submission to the Department and FMBS for additional funding to provide and enhance the service level and client's satisfaction.

DCHSSA submitted the following Forced Growth Submissions and new initiatives for the fiscal year of 2008/09:

1. The replacement of two outdated vehicles with new energy efficient models.
2. Long Term Care
3. Oral Health Program: The hiring of an additional Dental Therapist and replacement equipment. (Territorial Submission)
4. A traditional Healer: (Regional Liaison Worker), a joint submission with Stanton Territorial Health Authority.

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## **RECOMMENDATIONS**

It is recommended that the management of DCHSSA implement the following in order to increase the efficiency and satisfaction of clients:

- Review the current staffing level, and plan to accommodate the current needs and trends of the populations and expectations and continue to implement the DCHSSA strategic direction;
- Review the organizational chart, and plan for recruitment in association with Human Resources
- Review the internal policy on overtime, and shift scheduling;
- Develop an internal control on scrutinizing the expenditures;
- Develop a Surplus Plan; and
- Renovation of the Long Term Care facility in Ft. Simpson and the retrofit of the Nahanni Butte station.
- In 2006/07 the policy of allocating staffing and other related costs directly to the cost centre will be adhered to.

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Robert  
Stewart

Chartered  
Accountant/  
Management  
Consultants

Box 2196  
Yellowknife, N.W.T. X1A 2P6  
Tel (867) 873-5595  
Fax (867) 873-5596  
Email: stewartr@peace.ca

## AUDITOR'S REPORT

To the Board of Trustees and  
Minister of Health & Social Services  
DEH CHO HEALTH AND SOCIAL SERVICES AUTHORITY  
Fort Simpson, Northwest Territories

I have audited the Balance Sheet of the DEH CHO HEALTH AND SOCIAL SERVICES AUTHORITY as at March 31, 2006, and the Statements of Operations, Equity, and Cash Flow for the year then ended. These statements have been prepared to comply with requirements of the Department of Health and Social Services. I have also audited the revenues and expenditures of the programs funded through contribution agreements with the Department of Health and Social Services which total \$50,000 or more, as listed in Schedules G and J. These financial statements are the responsibility of the Authority's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards in Canada. Those standards require that I 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 my opinion, these financial statements present fairly, in all material respects, the financial position of the Authority as at March 31, 2006 and the results of its operations and the changes in its financial position in accordance with the basis of accounting required by the Government of the Northwest Territories, as disclosed in Note 2 to the financial statements. Furthermore, these statements present fairly, in all material respects, the funding and expenditures of the Health and Social Services funded programs \$50,000 or more in Schedules G and J for the year ended March 31, 2006, in accordance with the provisions established by the individual Contribution Agreements.

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 Trustees and Department of Health & Social Services and are not intended to be and should not be used by anyone other than the specified users, or for any other purposes.

I further report in accordance with the Financial Administration Act of the Northwest Territories, in my 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 significant respects, been within the statutory powers of the Authority, except as follows. Timely and accurate monthly financial statements were not available during the year, and there were deficiencies in internal and budgetary controls.



CHARTERED ACCOUNTANT

June 8, 2006  
Yellowknife, N.W.T

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DEH CHO HEALTH AND SOCIAL SERVICES AUTHORITY

BALANCE SHEET

AS AT MARCH 31, 2006

	<u>2006</u>	<u>2005</u>
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash	\$4,504,947	\$5,251,444
Accounts receivable	601,099	250,729
Prepaid expenses	1,850	1,850
	<u>5,107,896</u>	<u>5,504,024</u>
<b>CAPITAL ASSETS (Note 2j and Schedule H)</b>	<u>1</u>	<u>1</u>
<b>Total Assets</b>	<u><u>\$5,107,897</u></u>	<u><u>\$5,504,025</u></u>
<b>LIABILITIES</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable and accrued liabilities	\$1,519,961	\$2,500,531
Deferred revenue (Note 2e)	218,639	221,880
Current portion of Leave and termination benefits (Note 3)	356,206	356,206
	<u>2,094,806</u>	<u>3,078,616</u>
<b>LONG-TERM LIABILITIES</b>		
Employee leave and termination benefits (Note 3)	<u>343,086</u>	<u>343,086</u>
<b>Total liabilities</b>	<u><u>2,437,892</u></u>	<u><u>3,421,702</u></u>
<b>EQUITY</b>		
<b>EQUITY</b>		
Operating fund	<u>2,670,005</u>	<u>2,082,323</u>
<b>Total liabilities and equity</b>	<u><u>\$5,107,897</u></u>	<u><u>\$5,504,025</u></u>

Approved on behalf of the Deh Cho Health and Social Services Authority:

Allen Landry  
BOARD CHAIR

DEH CHO HEALTH AND SOCIAL SERVICES AUTHORITY  
STATEMENT OF EQUITY  
FOR THE YEAR ENDED MARCH 31, 2006

OPERATING FUND

	<u>2006</u>	<u>2005</u>
Surplus, opening	\$2,082,323	\$2,534,527
Operating surplus (deficit)	<u>587,682</u>	<u>-452,204</u>
Surplus, closing	<u>\$2,670,005</u>	<u>\$2,082,323</u>

DEH CHO HEALTH AND SOCIAL SERVICES AUTHORITY  
 OPERATING FUND  
 STATEMENT OF OPERATIONS  
 FOR THE YEAR ENDED MARCH 31, 2006

	2006		2005
	Budget	Actual	Actual
<b>REVENUE</b>			
Contributions			
Territorial operating advances (Schedule A)	\$12,824,974	\$13,467,667	\$12,906,311
Other Contributions (Schedule B)	637,711	1,049,892	539,187
Recoveries (Schedule C)	186,968	369,140	77,357
Patient Services			
Physician services	23,000	8,897	17,037
Extended care services	119,616	123,882	128,743
Non-insured recoveries (Schedule G)	-	37,602	47,475
Investment revenue	100,000	153,318	112,241
	13,892,269	15,210,398	13,828,351
 <b>EXPENSES</b>			
Headquarters administration (Schedule D)	3,043,164	2,945,125	2,031,952
Regional services (Schedule E)	11,584,319	11,266,619	11,768,180
Non-insured expenses (Schedule G)	-	37,602	47,475
	14,627,483	14,249,346	13,847,607
 <b>OPERATING SURPLUS (DEFICIT)</b>			
BEFORE EXTRAORDINARY ITEMS	-735,214	961,052	-19,256
 <b>EXTRAORDINARY ITEMS</b>			
Expenditures from Surplus	0	-373,370	-432,948
 <b>OPERATING SURPLUS (DEFICIT)</b>	-\$735,214	\$587,682	-\$452,204
 <b>UNFUNDED ITEM (note)</b>			
Increase (decrease) in unfunded employee leave and termination benefits	-	-	\$93,325
 <b>ADJUSTED OPERATING SURPLUS (DEFICIT)</b>	-	\$587,682	-\$358,879

Note - The Unfunded Item is an adjustment required for Department of Health and Social Services purposes for the net change in the leave and termination benefit liability.

**DEH CHO HEALTH AND SOCIAL SERVICES AUTHORITY**  
**STATEMENT OF CASH FLOW**  
**FOR THE YEAR ENDED MARCH 31, 2006**

	<u>2006</u>	<u>2005</u>
NET INFLOW (OUTFLOW) OF CASH RELATED TO THE FOLLOWING ACTIVITIES:		
<b>OPERATING ACTIVITIES</b>		
Net operating surplus (deficit) for the year	\$587,682	-\$452,204
Item not effecting cash:		
Increase (decrease) in employee leave and termination benefits		93,325
	<u>587,682</u>	<u>-358,879</u>
Net change in working capital balances relating to operations:		
(Increase) decrease in accounts receivable	-350,369	33,211
(Increase) decrease in prepaid expenses	0	250
Increase (decrease) in accounts payable and accrued liabilities	-980,569	891,395
Increase (decrease) in deferred revenue	-3,241	23,626
	<u>-1,334,179</u>	<u>948,482</u>
Cash from (for) operations	<u>-746,497</u>	<u>589,603</u>
<b>INCREASE (DECREASE) IN CASH DURING THE YEAR</b>	<b>-746,497</b>	<b>589,603</b>
<b>CASH, BEGINNING OF YEAR</b>	<b>5,251,444</b>	<b>4,661,841</b>
<b>CASH, END OF YEAR</b>	<b><u><u>\$4,504,947</u></u></b>	<b><u><u>\$5,251,444</u></u></b>



DEH CHO HEALTH AND SOCIAL SERVICES AUTHORITY  
STATEMENT OF CHANGES IN FINANCIAL POSITION  
FOR THE YEAR ENDED MARCH 31, 2006

	<u>2006</u> (Note)	<u>2005</u>
Operating		
Cash received from:		
GNWT	\$14,167,190	\$13,478,709
Recoveries and general revenue	<u>692,839</u>	<u>382,853</u>
	<u>14,860,029</u>	<u>13,861,562</u>
Cash paid for:		
Compensation and benefits	12,963,899	8,379,473
Operations and maintenance	<u>2,642,627</u>	<u>4,892,486</u>
	<u>15,606,526</u>	<u>13,271,959</u>
Cash From (For) Operations	-746,497	589,603
INCREASE (DECREASE) IN CASH DURING THE YEAR	-746,497	589,603
CASH, BEGINNING OF YEAR	<u>5,251,444</u>	<u>4,661,841</u>
CASH, END OF YEAR	<u>\$4,504,947</u>	<u>\$5,251,444</u>

Note: The presented Statement is required by the Department of Health and Social Services.  
These figures represent the Authority's estimated amounts since the accounting system does not collect this detail. The amounts are unaudited.

# DEH CHO HEALTH AND SOCIAL SERVICES AUTHORITY

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2006

### 1. AUTHORITY AND OPERATIONS

DEH CHO HEALTH AND SOCIAL SERVICES AUTHORITY (the "Authority") was established under the Territorial Hospital Insurance Services Act on April 1, 1997 to manage, control and operate the public health facilities and services assigned to it by the Northwest Territories Department of Health and Social Services. Consequently, the Authority is dependent upon funding from the Department of Health and Social Services. Certain operating and capital expenditures incurred directly by the Department of Health and Social Services are not reflected in the Authority's accounts.

### 2. SIGNIFICANT ACCOUNTING POLICIES

#### a) General

The accounting policies of the Authority are as prescribed by the Department of Health and Social Services, Government of the Northwest Territories. The basis of accounting used in these financial statements materially differs from Canadian generally accepted accounting principles because capital assets purchased are charged to operations in the year the expenditures are incurred rather than being capitalized on the balance sheet and amortized over their estimated useful lives.

#### b) Measurement Uncertainty

The preparation of financial statements in accordance with stated accounting policies requires the Authority to make estimates and assumptions that affect the amount of assets, liabilities, revenues and expenditures reported in the financial statements. By their nature, these estimates are subject to measurement uncertainty. The effect on the financial statements of changes to such estimates and assumptions in future periods could be significant, although, at the time of preparation of these statements, the Authority believes the estimates and assumptions to be reasonable. Some of the more significant management estimates based on past experience relate to accounts receivable, accounts payable and accrued liabilities, and employee leave and termination benefits liabilities valuation.

#### c) Financial Instruments

The Authority's financial instruments consist of cash, accounts receivable, accounts payable and accrued liabilities. It is management's opinion that the Authority is not exposed to significant interest, or credit risks arising from these instruments. Unless otherwise noted, the fair value of these financial instruments approximate their carrying value.

#### d) Inventory

The Authority has established the policy of accounting for inventories of materials and supplies by expensing them in the period of acquisition.

DEH CHO HEALTH AND SOCIAL SERVICES AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2006

2. SIGNIFICANT ACCOUNTING POLICIES (cont.)

e) Deferred Revenue

Deferred revenue is comprised of amounts received but not yet earned as a result of project completion dates extending beyond the fiscal year end, or conditions attached to the use of the funds as follows.

	<u>2006</u>	<u>2005</u>
Professional Development 2003/04 program	\$ 85,108	\$ 85,108
Professional Development 2005/06 program	51,477	-
Professional Development 2004/05 program	44,000	44,000
Integrated Service Delivery Model	19,537	79,262
Primary Health Care Transition Fund	18,517	3,102
Homecare Enhancement program	-	8,660
Capital advances	<u>-</u>	<u>1,748</u>
	<u>\$ 218,639</u>	<u>\$ 221,880</u>

f) Operating Surplus (Deficit)

The Operating Surplus (Deficit) section of the Balance Sheet reflects any accumulated excess expenditures over revenue (net of repayments from or to the Department of Health and Social Services). Commencing April 1, 1999 the Authority was funded by the Department using a new block funding approach. Under this approach the Authority is responsible for all deficits and is allowed to transfer 50% of any annual "Adjusted Operating Surplus" to a reserve fund to offset any future deficits and to keep 50% of all surpluses with certain stipulations.

g) Agency Contract Surplus (Deficit)

According to contracts with social service agencies in the communities, any contract surplus is to be recovered by the Authority and any contract deficit is to be retained by the agency. Financial statements of the agencies have not been reviewed by the Authority and are not available in some cases. Accordingly, any adjustments as a result of the review will similarly be accounted for in the new year. The Nats'ejee k'eh Alcohol and Drug Treatment Centre, primarily funded by the Authority, has significant accumulated surpluses which are not reflected in these financial statements.

h) Trust Funds and Liability

Funds are not received on behalf of long-term care patients by the Authority and not recorded in these financial statements.

**DEH CHO HEALTH AND SOCIAL SERVICES AUTHORITY**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED MARCH 31, 2006**

**2. SIGNIFICANT ACCOUNTING POLICIES (cont.)**

**i) Capital Assets**

Capital assets, consisting of buildings and equipment initially transferred to the Authority or subsequently purchased by the Government of the Northwest Territories on their behalf, are not shown on the balance sheet.

Other capital assets, purchased by the Authority, are expensed in the year of acquisition. No depreciation is recorded. Title to the capital assets utilized by the Authority is held on a stewardship basis only. The actual title is held by the Government of the Northwest Territories and hence shown on the Balance Sheet at a nominal value. Capital assets surplus to Authority needs must be returned to the Government for disposal. A listing of Capital assets over \$50,000 is contained in Schedule H.

**j) Budget**

The presented budget figures are those approved by the Department of Health and Social Services. These figures represent the Authority's original fiscal plan for the year and reflect subsequent changes arising from amendments by the Department. The budget amounts are unaudited.

**3. EMPLOYEE LEAVE AND TERMINATION BENEFITS**

Under the conditions of employment, employees qualify for annual leave of varying lengths depending on length of service. Employees also earn retirement and severance remuneration based on number of years of service. Certain employees will also receive assistance with removal costs of return to their point of recruitment. Annual leave is payable within one fiscal year. The payment of the other amounts is dependent on employees leaving the Authority.

Except for the \$95,045 liability for Social Services workers at the time of transfer to the Authority which was funded as a surplus contribution, these liabilities are to be funded in the year they become due through regular annual budget allocations receivable from the Government of the Northwest Territories. Revenue is not accrued in the current period because funding from the Department of Health and Social Services is not directly linked to the employee leave and termination benefits and is not currently receivable.

DEH CHO HEALTH AND SOCIAL SERVICES AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2006

3. EMPLOYEE LEAVE AND TERMINATION BENEFITS (continued)

Employee leave and termination benefits are comprised as follows:

	<u>2006</u>	<u>2005</u>
Leave	\$241,843	\$241,843
Termination	272,040	272,040
Removal	<u>185,409</u>	<u>185,409</u>
	699,292	699,292
Less: portion included in current liabilities	<u>356,205</u>	<u>356,205</u>
	<u>\$343,087</u>	<u>\$343,087</u>

During 2006, management revised its estimate of average removal costs to \$7,131 for 26 of approximately 60 employees (2005 - \$7,131 for 26 employees). The leave and termination liabilities were calculated based on the actual status of employees.

**SCHEDULE A**

**DEH CHO HEALTH AND SOCIAL SERVICES AUTHORITY  
TERRITORIAL OPERATING ADVANCES  
FOR THE YEAR ENDED MARCH 31, 2006**

	2006		2005
	Budget	Actual	Actual
Health Centres	\$5,429,000	\$5,429,000	\$4,844,585
Residential Care Alcohol & Drug	1,938,000	1,938,000	1,549,255
Authority Administration	1,086,000	1,086,000	1,397,335
Independent Living	1,029,000	1,029,000	1,028,960
Social Service Delivery	2,313,000	2,313,000	1,887,314
Children in Care	467,000	467,000	467,075
Homecare	400,000	400,000	391,008
Physicians Services to NWT Residents	477,667	477,667	958,597
Protective Services/Early Intervention	164,000	164,000	163,500
HR Planning & Development	-	-	-
Community Wellness Programs	42,000	42,000	77,321
Systems Development	40,000	40,000	60,000
Capital funding <\$50,000	33,000	33,000	55,000
Family Violence	40,000	40,000	39,600
Health Promotion	9,000	9,000	9,091
	<u>13,467,667</u>	<u>13,467,667</u>	<u>12,928,641</u>
Transfer from (to) deferred revenue	<u>110,333</u>	<u>0</u>	<u>-22,330</u>
	<u>\$13,578,000</u>	<u>\$13,467,667</u>	<u>\$12,906,311</u>

**SCHEDULE B**

**OTHER CONTRIBUTIONS  
FOR THE YEAR ENDED MARCH 31, 2006**

	2006		2005
	Budget	Actual	Actual
Homecare Enhancement Program	-	\$398,881	\$394,092
Primary Health Care Transition Fund	34,378	46,824	86,206
Employment/Professional Development Program	-	93,928	44,000
Deficit funding (one time)	-	-	52,949
Physician funding	603,333	513,412	17,701
Integrated Service Delivery Model	-	4,014	-
	<u>637,711</u>	<u>1,057,059</u>	<u>594,948</u>
Transfer from (to) deferred revenue	<u>-</u>	<u>-7,167</u>	<u>-55,761</u>
	<u>\$637,711</u>	<u>\$1,049,892</u>	<u>\$539,187</u>

**SCHEDULE C**

**RECOVERIES AND OTHER REVENUES  
FOR THE YEAR ENDED MARCH 31, 2006**

	2006		2005
	Budget	Actual	Actual
Staff rent	\$37,000	\$27,450	\$3,260
General other recoveries	149,968	341,690	74,097
	<u>\$186,968</u>	<u>\$369,140</u>	<u>\$77,357</u>

DEH CHO HEALTH AND SOCIAL SERVICES AUTHORITY  
HEADQUARTERS ADMINISTRATION  
FOR THE YEAR ENDED MARCH 31, 2006

← 2006 → 2005

	COMPENSATION			OTHER EXPENDITURES			TOTAL			Actual	Change
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance		
Administration:											
Executive	\$372,932	\$424,545	-\$51,613	\$45,000	\$70,274	-\$25,274	\$417,932	\$494,819	-\$76,887	\$379,647	30%
Corporate Services	135,501	161,743	-26,242	235054	61744	173,310	370,555	223,487	147,068	207,151	8%
Board of Trustees	20,000	16,520	3,480	35000	36405	-1,405	55,000	52,925	2,075	29,678	78%
Finance General	236,245	175,871	60,374	111500	79561	31,939	347,745	255,432	92,313	345,897	-26%
Finance Payroll	0	1,299	-1,299	0	0	0	0	1,299	-1,299	65,404	-98%
Human Resources	192,699	382,148	-189,449	80018	85340	-5,322	272,717	467,488	-194,771	871,248	-46%
System Supp. Telehealth	0	0	0	40000	2425	37,575	40,000	2,425	37,575	4,850	-50%
Material Management Pur	76,730	59,901	16,829	0	243	-243	76,730	60,144	16,586	4,029	1393%
Plant Maintenance	842,998	673,049	169,949	532,280	587,271	-54,991	1,375,278	1,260,320	114,958	42,093	2894%
Med. Travel Admin. Staff	87,207	126,786	-39,579	0	0	0	87,207	126,786	-39,579	81,955	55%
	<u>\$1,964,312</u>	<u>\$2,021,862</u>	<u>-\$57,550</u>	<u>\$1,078,852</u>	<u>\$923,263</u>	<u>\$155,589</u>	<u>\$3,043,164</u>	<u>\$2,945,125</u>	<u>\$98,039</u>	<u>\$2,031,952</u>	45%

- Note: 1. "Compensation" includes employee salaries and benefits, and purchased service compensation.  
2. Benefits have been allocated to each division; excluding medical travel assistance, removals, Severance Pay and Maternity/Paternity Benefits which are charged to Headquarters.

DEH CHO HEALTH AND SOCIAL SERVICES AUTHORITY  
REGIONAL SERVICES EXPENDITURES  
FOR THE YEAR ENDED MARCH 31, 2006

	← 2006 →									2005	
	COMPENSATION			OTHER EXPENDITURES			TOTAL			Actual	Change
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance		
Homecare (Schedule F)	\$286,812	\$69,441	\$217,371	\$214,730	\$183,224	\$31,506	\$501,542	\$252,665	\$248,877	\$287,001	-12%
Community Health (Sch. F)	3,293,537	3,381,325	-87,788	1,213,472	937,130	276,342	4,507,009	4,318,455	188,554	4,360,794	-1%
Mental Health & Addictions (Schedule F)	793,562	710,299	83,263	312,044	191,348	120,696	1,105,606	901,647	203,959	668,252	35%
Family violence programs	0	0	0	10,000	4,126	5,874	10,000	4,126	5,874	5,741	-28%
Hay River Treatment Centre	0	0	0	1,815,833	1,692,094	123,739	1,815,833	1,692,094	123,739	1,508,255	12%
Home Care Enhancement	0	404,892	-404,892	0	48,298	-48,298	0	453,190	-453,190	385,433	18%
Community Wellness	0	0	0	83,448	68,500	14,948	83,448	68,500	14,948	87,578	-22%
Social Program Support Req	737,670	998,986	-261,316	237,500	80,812	156,688	975,170	1,079,798	-104,628	1,054,933	2%
Social Program Sup't: Ft.Lia	0	0	0	16,800	8,908	7,892	16,800	8,908	7,892	0	100%
Social Program Sup't: Ft.Prc	0	0	0	47,200	34,782	12,418	47,200	34,782	12,418	0	100%
Foster Care	0	0	0	469,999	467,723	2,276	469,999	467,723	2,276	494,962	-6%
Intervention Services	101,667	113,039	-11,372	75,721	88,253	-12,532	177,388	201,292	-23,904	178,680	13%
Residential Care:											
Elderly & People with Disab	1,027,808	950,296	77,512	9,450	16,839	-7,389	1,037,258	967,135	70,123	1,925,666	-50%
Supported Living (Hay Rivr)	0	0	0	260,000	272,355	-12,355	260,000	272,355	-12,355	259,509	5%
Judith Fabian Group Home	0	0	0	280,000	283,210	-3,210	280,000	283,210	-3,210	280,000	1%
Active Living Promo. Ft. Lia	0	0	0	0	0	0	0	0	0	1,515	-100%
HB Funeral Burial	0	0	0	1,000	15,930	-14,930	1,000	15,930	-14,930	4,325	268%
Dental Therapy	71,378	95,691	-24,313	19,622	10,613	9,009	91,000	106,304	-15,304	109,887	-3%
Health Promotion	0	0	0	9,000	906	8,094	9,000	906	8,094	498	82%
Aborig. Health Worker Train	0	0	0	34,378	31,409	2,969	34,378	31,409	2,969	83,104	-62%
Integrated Services Delivery	0	57,003	-57,003	13,000	6,736	6,264	13,000	63,739	-50,739	15,115	322%
Professional Development	0	0	0	0	42,451	-42,451	0	42,451	-42,451	56,932	-25%
Public Health	138,688	0	138,688	10,000	0	10,000	148,688	0	148,688	0	100%
	<u>\$6,451,122</u>	<u>\$6,780,972</u>	<u>-\$329,850</u>	<u>\$5,133,197</u>	<u>\$4,485,647</u>	<u>\$647,550</u>	<u>\$11,584,319</u>	<u>\$11,266,619</u>	<u>\$317,700</u>	<u>\$11,768,180</u>	<u>-4%</u>

Note: 1. "Compensation" includes employee salaries and benefits, and purchased service compensation.  
2. Benefits have been allocated to each division; excluding medical travel assistance, removals, Severance Pay and Maternity/Paternity Benefits which are charged to Headquarters.



DEH CHO HEALTH AND SOCIAL SERVICES AUTHORITY  
COMMUNITY SERVICES EXPENDITURES  
FOR THE YEAR ENDED MARCH 31, 2006

SCHEDULE F

	2006						2005				
	COMPENSATION			OTHER EXPENDITURES			TOTAL				
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	Actual	Change
<b>Homecare:</b>											
Regional	\$102,518	\$68,570	\$33,948	\$25,000	\$9,862	\$15,138	\$127,518	\$78,432	\$49,086	\$71,213	10%
Fort Liard	0	0	0	60,000	40,761	19,239	60,000	40,761	19,239	54,170	-25%
Fort Providence	0	0	0	61,730	61,158	572	61,730	61,158	572	60,354	1%
Jean Marie River	0	0	0	3,000	2,857	143	3,000	2,857	143	0	100%
Kakisa	0	0	0	3,000	0	3,000	3,000	0	3,000	3,000	-100%
Nahanni Butte	0	0	0	10,000	9,173	827	10,000	9,173	827	0	100%
Trout Lake	0	0	0	12,000	13,278	-1,278	12,000	13,278	-1,278	6,852	94%
Wrigley	60,371	652	59,719	0	0	0	60,371	652	59,719	3,131	-79%
Fort Simpson	123,923	219	123,704	0	89	-89	123,923	308	123,615	24,294	-99%
Hay River	0	0	0	40,000	46,046	-6,046	40,000	46,046	-6,046	63,987	-28%
	<u>\$286,812</u>	<u>\$69,441</u>	<u>\$217,371</u>	<u>\$214,730</u>	<u>\$183,224</u>	<u>\$31,506</u>	<u>\$501,542</u>	<u>\$262,665</u>	<u>\$248,877</u>	<u>\$287,001</u>	-12%
<b>Community Health:</b>											
Regional	\$943,286	\$790,597	\$152,689	\$139,773	\$110,098	\$29,675	\$1,083,059	\$900,695	\$182,364	\$889,106	1%
Fort Liard	575,673	607,818	-32,145	181,200	188,891	-7,691	756,873	796,709	-39,836	652,634	22%
Fort Providence	582,748	693,938	-111,190	142,200	188,441	-46,241	724,948	882,379	-157,431	883,414	-0%
Jean Marie River	35,477	49,793	-14,316	17,700	13,724	3,976	53,177	63,517	-10,340	49,291	29%
Kakisa	0	0	0	12,000	11,051	949	12,000	11,051	949	10,701	3%
Nahanni Butte	33,761	62,755	-28,994	35,100	25,175	9,925	68,861	87,930	-19,069	50,152	75%
Trout Lake	38,001	45,684	-7,683	18,200	11,718	6,482	56,201	57,402	-1,201	63,785	-10%
Wrigley	102,881	128,350	-25,469	79,575	36,050	43,525	182,456	164,400	18,056	172,817	-5%
Fort Simpson	981,710	1,002,390	-20,680	527,700	303,351	224,349	1,509,410	1,305,741	203,669	1,532,412	-15%
Hay River	0	0	0	60,024	48,631	11,393	60,024	48,631	11,393	56,482	-14%
	<u>\$3,293,537</u>	<u>\$3,381,325</u>	<u>-\$87,788</u>	<u>\$1,213,472</u>	<u>\$937,130</u>	<u>\$276,342</u>	<u>\$4,507,009</u>	<u>\$4,318,455</u>	<u>\$188,554</u>	<u>\$4,360,794</u>	-1%
<b>Mental Health &amp; Addictions:</b>											
Regional	\$189,277	\$266,768	-\$77,491	\$113,100	\$44,643	\$68,457	\$302,377	\$311,411	-\$9,034	\$185,997	67%
Fort Liard	153,962	153,910	52	43,850	35,685	8,165	197,812	189,595	8,217	117,977	61%
Fort Providence	148,297	157,127	-8,830	61,300	55,027	6,273	209,597	212,154	-2,557	173,826	22%
Jean Marie River	0	0	0	5,000	5,000	0	5,000	5,000	0	0	100%
Kakisa	0	0	0	5,000	5,000	0	5,000	5,000	0	5,000	0%
Nahanni Butte	0	0	0	5,000	2,527	2,473	5,000	2,527	2,473	7,317	-65%
Trout Lake	0	0	0	5,000	5,000	0	5,000	5,000	0	5,866	-15%
Wrigley	0	0	0	5,000	0	5,000	5,000	0	5,000	2,335	-100%
Fort Simpson	238,200	86,183	152,017	46,137	28,188	17,949	284,337	114,371	169,966	122,295	-6%
Hay River Reserve	63,826	46,311	17,515	22,657	10,278	12,379	86,483	56,589	29,894	47,639	19%
	<u>\$793,562</u>	<u>\$710,299</u>	<u>\$83,263</u>	<u>\$312,044</u>	<u>\$191,348</u>	<u>\$120,696</u>	<u>\$1,105,606</u>	<u>\$901,647</u>	<u>\$203,959</u>	<u>\$668,252</u>	35%

- Note: 1. "Compensation" includes employee salaries and benefits, and purchased service compensation.  
2. Benefits have been allocated to each division; excluding medical travel assistance, removals, Severance Pay and Maternity/Paternity Benefits which are charged to Headquarters.

DEH CHO HEALTH AND SOCIAL SERVICES AUTHORITY  
 NON-INSURED SERVICES RECOVERIES AND EXPENDITURES  
 FOR THE YEAR ENDED MARCH 31, 2006

	<u>2006</u>		<u>2005</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
RECOVERIES	-	\$37,602	\$47,475
EXPENDITURES:			
Patient transportation	-	-	-
Eyeglasses	-	-	-
Dental services travel	-	37,602	47,475
Medical & surgical supplies	-	-	-
Other	-	-	-
	<u>-</u>	<u>37,602</u>	<u>47,475</u>
NET EXPENDITURE	<u>-</u>	<u>-</u>	<u>-</u>

**DEH CHO HEALTH AND SOCIAL SERVICES AUTHORITY**  
**CAPITAL ASSETS WITH HISTORICAL COST OVER \$50,000**  
**FOR THE YEAR ENDED MARCH 31, 2006**

**CAPITAL ASSETS AS AT MARCH 31, 2006 OVER \$50,000 FINANCED BY GNWT:**

<u>Item Description</u>	<u>Cost</u> (note)
Wellness Centre - Fort Simpson	\$5,718,395
A & D Treatment Centre - Nats'ejee k'eh - Hay River Reserve	4,815,032
Health Centre - Fort Liard	1,815,173
Health Centre - Wrigley	821,943
Health Station (Log Cabin) - Nahanni Butte	273,553
Health Centre - Fort Providence	271,519
Health Station - Hay River Reserve	70,833
	<hr/>
	<u>\$13,786,448</u>

Note - cost amounts provided by Department of Health & Social Services are unaudited

**CAPITAL ASSETS PURCHASED/DISPOSED OF DURING YEAR OVER \$50,000 FINANCED BY GNWT:**

<u>Item Description</u>	<u>Cost</u>
Nil	

DEH CHO HEALTH AND SOCIAL SERVICES AUTHORITY  
 CAPITAL ASSETS WITH HISTORICAL COST BETWEEN \$5,000 AND \$50,000  
 FOR THE YEAR ENDED MARCH 31, 2006

## CAPITAL ASSETS PURCHASED DURING YEAR BETWEEN \$5,000 AND \$50,000 FINANCED BY GNWT:

<u>Item Description</u>	<u>Cost</u>
Funded by capital contribution:	
Nil	\$0
	<u>          </u>
	<u>          </u>
	\$0

## CAPITAL ASSETS DISPOSED OF/WRITTEN OFF DURING YEAR BETWEEN \$5,000 AND \$50,000 FINANCED BY GNWT:

<u>Item Description</u>	<u>Cost</u>
Nil	

## CAPITAL ASSETS PURCHASED DURING YEAR FROM SURPLUS:

<u>Item Description</u>	<u>Cost</u>
Highway vehicle	\$38,564
Highway vehicle	38,564
Electric beds	27,147
Mini Van	23,500
Mini Van	23,500
Nurse calling system	20,000
Recliners (geriatric chairs)	<u>5,000</u>
	<u>\$176,275</u>

SCHEDULE J

DEH CHO HEALTH AND SOCIAL SERVICES AUTHORITY  
 SCHEDULE OF CONTRIBUTION FUNDING AND EXPENDITURES  
 FOR THE YEAR ENDED MARCH 31, 2006

J -1 HOMECARE ENHANCEMENT SC#372073

	2006	
	Budget	Actual
REVENUE		
Department of Health and Social Services	-	\$398,881
less: transfer to deferred revenue	-	-
	<u>-</u>	<u>398,881</u>
EXPENDITURES:		
Compensation	-	404,892
Supplies	-	9,768
Sundry	-	8,770
Equipment	-	-
Referred Out Expense	-	29,760
	<u>-</u>	<u>453,190</u>
EXCESS REVENUE (EXPENDITURE)	<u>-</u>	<u>-\$54,309</u>

J - 2 PRIMARY HEALTH CARE TRANSITION FUND SC-374660am5

	2006	
	Budget	Actual
REVENUE		
Department of Health and Social Services	\$34,378	\$46,824
less: transfer to deferred revenue	-	-15,415
	<u>34,378</u>	<u>31,409</u>
EXPENDITURES:		
Compensation	-	-
Supplies	-	-
Sundry	34,378	31,409
	<u>34,378</u>	<u>31,409</u>
EXCESS REVENUE (EXPENDITURE)	<u>-</u>	<u>-</u>

## DEH CHO HEALTH AND SOCIAL SERVICES AUTHORITY

## SCHEDULE OF RESERVES

FOR THE YEAR ENDED MARCH 31, 2006

	Surplus/Deficit Reserve		Unfunded Leave & Termination Benefits Reserve (Note)		Capital Reserve		Total	
	2006	2005	2006	2005	2006	2005	2006	2005
BALANCE, OPENING	\$1,044,642	\$1,224,081	\$699,293	\$605,968	\$123,357	\$123,357	\$1,867,291	\$1,953,405
Operating surplus	0	0	0	0	0	0	0	0
	1,044,642	1,224,081	699,293	605,968	123,357	123,357	1,867,292	1,953,405
Interfund transfers	293,841	-179,440		93,325	0	0	293,841	-86,115
BALANCE, CLOSING	\$1,338,483	\$1,044,642	\$699,293	\$699,293	\$123,357	\$123,357	\$2,161,132	\$1,867,290

Note - This is a special purpose schedule provided at the request of the Department of Health and Social Services.

The Unfunded Item is reported as a reserve as required for Department of Health and Social Services purposes for the leave and termination benefit, which is also accrued as a liability on the Balance Sheet.

**Non- Consolidated Financial Statements of**

**Dogrib Community Services Board  
Health and Social Services  
Bechoko, NT**

**For the Period Ended August 3, 2005**

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# Dogrib Community Services Board Health and Social Services

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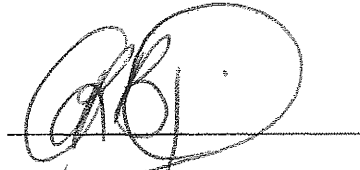
**DOGRIB COMMUNITY SERVICES BOARD  
HEALTH AND SOCIAL SERVICES  
MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING**

To the Members  
Dogrib Community Services Board

The accompanying financial statements have been prepared by management, which 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 judgements and estimates by management, giving appropriate consideration to reasonable limits of materiality.

In discharging its responsibility for the integrity and fairness of the financial statements and for the accounting systems from which they are derived, management maintains the necessary systems of internal controls designed to provide assurance that transactions are authorized, assets are safeguarded and proper records are maintained. These controls include quality standards in hiring and training employees, written policies and procedures manuals, and accountability for performance within appropriate and well-defined areas of responsibility. The management recognizes its responsibility for conducting the Board's affairs in accordance with the requirements of applicable laws and sound business principles, and for maintaining standards of conduct that are appropriate for a health Board.

The Auditors annually provide an independent, objective audit for the purpose of expressing an opinion of the financial statements in accordance with generally accepted auditing standards. The auditor also considers whether the transactions that come to his 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.



George Blandford  
Director of Finance and Administration  
Dogrib Community Services Board

November 2, 2005

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# AVERY, COOPER & Co.

Certified General Accountants

Gerald F. Avery, FCGA  
W. Brent Hinchey, B. Comm., C.G.A.  
Kent D. Ferguson, B. Comm., P.A., C.F.E., C.A.F.M., F.C.G.A.  
Cathy A. Cudmore, B. Rec, C.G.A.

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

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

## Auditors' Report

To the Minister of Health and Social Services  
Government of the Northwest Territories

We have audited the operating and capital fund non-consolidated balance sheet of the Dogrib Community Services Board - Health and Social Services as at August 3, 2005 and the non-consolidated Statements of Operations and Equity for the period then ended. We have also audited the revenue and expenditures of all programs funded through contribution agreements by the Department of Health and Social Services which total \$50,000 or more, as listed in Schedule J. These non-consolidated financial statements are the responsibility of the Board's administration. Our responsibility is to express an opinion on these non-consolidated 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 non-consolidated financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the non-consolidated financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall non-consolidated financial statement presentation.

In our opinion, these non-consolidated financial statements present fairly, in all material respects, the financial position of the Board - Health and Social Services, as at August 3, 2005 and the results of its operations and the changes in its financial position for the period then ended in accordance with accounting principles generally accepted for Health Authorities in the Northwest Territories as disclosed in Notes 1 and 2 to the financial statements.

These financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the Board of Directors and the Government of the NWT in accordance with the conditions of the operating agreement. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

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

*Avery, Cooper & Co.*

AVERY, COOPER & CO  
Yellowknife, NT

November 2, 2005

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**Dogrib Community Services Board**  
**Operating and Capital Fund**  
**Non - Consolidated Balance Sheet**  
**As at August 3, 2005**

	<b>2005</b>	<b>2005</b>
	<b>3-Aug</b>	<b>31-Mar</b>
<b>Assets</b>		
<b>Current Assets</b>		
Cash	\$ 1,649,959	\$ 990,816
Accounts Receivable	335,016	274,222
Due from DCSB Education	127,606	44,088
Accounts Receivable - GNWT (Note 3)	444,459	186,061
	<u>2,557,040</u>	<u>1,495,187</u>
<b>Capital</b>		
Capital Assets >= \$50,000 (Note 2 and Schedule H)	-	-
	<u>\$ 2,557,040</u>	<u>\$ 1,495,187</u>
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Accounts Payable - General	\$ 217,706	\$ 155,483
Accounts Payable - GNWT	316	17,082
Wages and Benefits Payable	93,248	103,144
Employee Leave and Termination Benefits (Note 4)	208,522	208,522
Contributions Repayable	-	16,228
Deferred Revenue (Note 5)	1,468,130	425,610
	<u>1,987,922</u>	<u>926,069</u>
<b>Long Term Liabilities</b>		
Employee Leave and Termination Benefits (Note 4)	95,318	95,318
	<u>95,318</u>	<u>95,318</u>
<b>Equity</b>		
Operating Fund - per page 3	473,800	473,800
Leave and Termination Liability Fund	-	-
Capital Fund	-	-
Donation Fund	-	-
	<u>473,800</u>	<u>473,800</u>
	<u>\$ 2,557,040</u>	<u>\$ 1,495,187</u>

**Dogrib Community Services Board**  
**Non - Consolidated Statement of Operations**  
**For the period ended August 3, 2005**

	2005 3-Aug (4 Months)	2005 31-Mar (12 Months)
<b>Revenue</b>		
Territorial Operating Advance (Schedule A)	3,236,422	8,568,287
Non-Insured Recoveries (Schedule G)	52,150	172,150
Other Recoveries (Schedule B)	7,263	274,231
Investment Revenue	17,963	17,635
Other Revenues (Schedule C)	205,558	99,971
Contribution Agreements (Schedule J)	449,449	1,770,105
	<u>3,968,805</u>	<u>10,902,379</u>
<b>Expenditures</b>		
Administration (Schedule D)	496,797	1,533,944
Hospital Services (Schedule E)	40,472	158,492
Regional Services (Schedule F)	2,724,379	6,765,853
Non-Insured Services (Schedule G)	52,150	172,150
Contribution Agreements (Schedule J)	449,449	1,821,224
Other Expenditures	205,558	
	<u>3,968,805</u>	<u>10,451,663</u>
Operating Surplus	<u>(0)</u>	<u>450,716</u>
Unfunded Items		
Change in employee leave and termination benefits	-	<u>18,654</u>
Surplus After Unfunded Items	<u>(0)</u>	<u>469,370</u>



**Dogrib Community Services Board**  
**Operating Fund**  
**Non - Consolidated Statement of Equity**  
**For the period ended August 3, 2005**

	2005 3-Aug	2005 31-Mar
Balance, beginning of the year	\$ 473,800	\$ (1,289,259)
Prior year adjustments	-	23,343
Extraordinary Funding	-	1,289,000
Current years' surplus	(0)	450,716
Balance, end of year	<u>\$ 473,800</u>	<u>\$ 473,800</u>

**Dogrib Community Services Board**  
**Notes to the Non - Consolidated Financial statements**  
**August 3, 2005**

**NOTE 1. NATURE OF ORGANIZATION**

The Board was established under the Education Act of the Government of the Northwest Territories by order of the Minister dated March 31, 1989. Its purpose is to administer and maintain the standards of educational programs defined under the Act in the Member communities of the Dogrib Region.

The Board was formerly known as the Dogrib Divisional Board of Education. On May 22, 1997, an agreement was signed between the Dogrib Community Services Board and the Government of the Northwest Territories, Department of Health and Social Services, with the support of the Treaty 11 Council, to deliver Health and Social Service programs in the Dogrib region. The Dogrib Community Services Board is an integrated Education and Health & Social Services board.

The Board is dependent upon funding from the Department of Health & Social Services.

The Financial operations of the Board were consolidated up to March 31, 2003. As of this date the Health & Social Service financial operations were separated and reported independently of Education.

On August 4, 2005 the Tlicho Community Services Agency was formed under the Tlicho Community Services Act to administer operations previously under the Dogrib Community Services Board.

**NOTE 2. SIGNIFICANT ACCOUNTING POLICIES**

These financials statements have been prepared in accordance with the significant accounting policies set out below to comply with the conditions of the agreement between the Board and GNWT accounting Department of Health and Social Services. The basis of accounting used in these financial statements materially differs from Canadian generally accepted accounting principles because, in addition to those points outlined below, capital assets, which are funded by the GNWT, are not capitalized on the balance sheet and amortized over their useful lives.

a) General

The accounting policies of the Board are as prescribed by the Department of Health and Social Services, Government of the Northwest Territories.

b) Capital Assets

All buildings and works, furniture, equipment and vehicles valued in excess of \$5,000 and purchased with the GNWT capital funds are the property of the GNWT. Although the Minister grants to the Board full occupancy and use of such facilities and equipment required for the administration and delivery of the programs within the division, they are not shown on the balance sheet.

c) Inventory

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

**Dogrib Community Services Board**  
**Notes to the Non - Consolidated Financial statements**  
**August 3, 2005**

**NOTE 3. ACCOUNTS RECEIVABLE GNWT**

	<u>2005</u>
Health and Social Services	\$ 242,883
Department of Public Works	371
Financial Management Services Board	<u>201,205</u>
	<u>\$ 444,459</u>

**NOTE 4. EMPLOYEE LEAVE AND TERMINATION**

Under the conditions of employment, employees qualify for annual leave of varying lengths depending on length of service. Employees also earn retirement and severance remuneration based on the number of years of service. Certain employees will also receive assistance with removal costs to return to their point of recruitment. Annual leave is payable within one fiscal year. The payments of the other amounts is dependent on employees leaving the Authority.

These liabilities are to be funded in the year they become due through regular annual budget allocations.

	<u>2005</u>
Removal	78,842
Termination	57,327
Leave	<u>167,671</u>
	303,840
Less: portion included in current liabilities	<u>208,522</u>
Long term portion	<u>95,318</u>

**NOTE 5. DEFERRED REVENUE**

	<u>2005</u>
GNWT - HSS Funding	1,385,322
CJBS Daycare	6,209
First Nation Child Care	76,599
	0
	<u>1,468,130</u>

**Dogrib Community Services Board**  
**Notes to the Non - Consolidated Financial statements**  
**August 3, 2005**

**NOTE 6. COMMITMENTS**

The Board is committed to the following payments for the next five years: 2005

	Residential Housing	Nursing Station	Equipment	Total
2006	130,500	137,172	24,980	292,652
2007	130,500	137,172	24,980	292,652
2008	130,500	137,172	24,980	292,652
2009	130,500	137,172	8,327	275,999
2010	130,500	137,172		267,672
				<u>1,421,627</u>

**NOTE 7. MEASUREMENT UNCERTAINTY**

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent liabilities at the date of the financial statements and the reported amounts of revenue and expenditures during the period. Actual results could differ from these estimates.

**NOTE 8. FINANCIAL INSTRUMENTS**

The Board's financial instruments consist of cash, accounts receivable, due from Dogrib Community Services Board Education, wages payable, leave and termination payable, contributions repayable and accounts payable. It is the management's opinion that the board is not exposed to significant interest, currency or credit risk arising from these financial instruments.

**NOTE 9. FINANCIAL STATEMENT PRESENTATION**

Comparative figures for some program areas and the Statement of Cash Flows have not been presented as they would not provide meaningful information .

**Dogrib Community Services Board**  
**Schedule A**  
**Schedule of Territorial Operating Advances**  
**For the period ended August 3, 2005**

	<b>2005</b>	<b>2005</b>
	<b>3-Aug</b>	<b>31-Mar</b>
HR Planning & Development - PDI	\$ -	\$ -
H&SS - Authority Administration	294,770	1,048,558
Authority - Capital (under \$50,000)	9,864	33,300
Health Centers	1,334,715	3,268,614
Authority Social Service Delivery	697,912	1,436,919
Ambulance - Additional	104,132	178,000
Children & Family Services		
Protective Services	517	10,500
Physician Services	40,472	542,001
Foster Care	203,938	508,479
Residential Care - Elderly & Persons with Disabilities	450,003	988,201
Community Based A&D Programs		-
Family Violence	400	31,000
Community Wellness Programs	24,653	61,800
Homecare	68,423	394,733
Health Promotion	6,623	66,182
	<u><b>3,236,422</b></u>	<u><b>8,568,287</b></u>

**Dogrib Community Services Board**  
**Schedule B**  
**Schedule of Other Recoveries**  
**For the period ended August 3, 2005**

	2005 3-Aug	2005 31-Mar
Transportation Clerk	\$ -	\$ 69,403
Aboriginal Diabetes Initiative	-	14,000
Health Administration	3,315	
Community Health Centres	3,420	
Other	528	
Housing - JESH	-	68,779
Housing - Other	-	122,049
	<u>\$ 7,263</u>	<u>\$ 274,231</u>

**Dogrib Community Services Board**  
**Schedule C**  
**Schedule of Other Revenues**  
**For the period ended August 3, 2005**

	2005 3-Aug	2005 31-Mar
Misc. Revenue	\$ 205,558	\$ 99,971
	<u>205,558</u>	<u>99,971</u>
	-	-
	<u>\$ 205,558</u>	<u>\$ 99,971</u>

**Dogrib Community Services Board**  
**Schedule D**  
**Schedule of Administration Expenses**  
**For the period ended August 3, 2005**

	Compensation		Other Expense		Total Expense	
	2005 3-Aug	2005 31-Mar	2005 3-Aug	2005 31-Mar	2005 3-Aug	2005 31-Mar
<b><u>711 - Administration and Support Services</u></b>						
Health Administration	\$ 60,490	\$ 86,263	\$ 13,672	\$ 46,951	\$ 74,162	\$ 133,214
Corporate Services	33,172	-	6,690	-	39,862	-
Ambulance Services	41,139	74,042	62,993	43,720	104,132	117,762
Executive	38,342	142,748	23,434	91,938	61,776	234,686
Human Resources	79,909	405,970	7,520	195,691	87,430	601,661
Trustees	15,397	-	15,319	-	30,716	-
Systems	19,347	38,880	11,369	46,409	30,716	85,288
Finance	51,378	158,777	16,625	202,556	68,003	361,333
	<b>\$ 339,174</b>	<b>\$ 906,680</b>	<b>\$ 157,623</b>	<b>\$ 627,264</b>	<b>\$ 496,797</b>	<b>\$ 1,533,944</b>



**Dogrib Community Services Board**  
**Schedule E**  
**Schedule of Hospital Expenses**  
**For the period ended August 3, 2005**

Compensation		Other Expense		Total	
2005 3-Aug	2005 31-Mar	2005 3-Aug	2005 31-Mar	2005 3-Aug	2005 31-Mar

**713 - Ambulatory Care Services**

<i>Physicians</i>	\$ 19,768	\$ 120,897	\$ 20,705	\$ 37,595	\$ 40,472	\$ 158,492
	\$ 19,768	\$ 120,897	\$ 20,705	\$ 37,595	\$ 40,472	\$ 158,492

**Dogrib Community Services Board**  
**Schedule F**  
**Schedule of Regional Expenses**  
**For the period ended August 3, 2005**

	Compensation		Other Expense		Total Expense	
	2005 3-Aug	2005 31-Mar	2005 3-Aug	2005 31-Mar	2005 3-Aug	2005 31-Mar
<b><u>715 - Community Health Services</u></b>						
Community Health Centers	\$ 1,035,254	\$ 2,460,339	\$ 366,434	\$ 1,008,324	\$ 1,401,688	\$ 3,468,663
Community Home Care	64,348	181,616	4,075	12,834	68,423	194,450
Health Promotions	-	-	4,631	2,881	4,631	2,881
Dental Therapy	30,796	88,574	9,555	30,922	40,351	119,496
	<u>1,130,398</u>	<u>2,730,529</u>	<u>384,696</u>	<u>1,054,961</u>	<u>1,515,094</u>	<u>3,785,490</u>
<b><u>716 - Community Social Services</u></b>						
Jimmy Erasmus Senior's Home	411,805	1,018,241	38,198	119,786	450,003	1,138,027
Social Program Support	307,072	828,294	64,607	137,599	371,680	965,893
Bringing Youth and Adults Together	-	-	-	-	-	-
Suicide Prevention	-	-	-	-	-	-
Mental Health & Addictions	102,361	75,115	41,512	66,737	143,873	141,852
Southern Placements	-	-	-	-	-	-
Supported Independent Living	-	-	24,653	71,335	24,653	71,335
Family Violence	-	-	400	860	400	860
Intervention Services	-	-	517	1,153	517	1,153
Foster Care	-	-	204,137	637,070	204,137	637,070
TB Outbreak	-	7,681	14,023	16,492	14,023	24,173
	<u>821,238</u>	<u>1,929,331</u>	<u>388,047</u>	<u>1,051,032</u>	<u>1,209,285</u>	<u>2,980,363</u>
	<u>\$ 1,951,636</u>	<u>\$ 4,659,860</u>	<u>\$ 772,743</u>	<u>\$ 2,105,993</u>	<u>\$ 2,724,379</u>	<u>\$ 6,765,853</u>

**Dogrib Community Services Board**  
**Schedule G**  
**Schedule of Non-Insured Recoveries and Expenses**  
**For the period ended August 3, 2005**

	2005 3-Aug	2005 31-Mar
Recoveries	\$ 52,150	\$ 172,150
Expenses		
Transportation	52,150	172,150
Vision	-	-
Drugs	-	-
Medical Expenses	-	-
Dental	-	-
Medical Equipment	-	-
	<u>52,150</u>	<u>172,150</u>
Net Expenditure	<u>\$ -</u>	<u>\$ -</u>

**Dogrib Community Services Board**  
**Schedule H**  
**Capital Assets with Historical Cost \$50,000 and over**  
**For the period ended August 3, 2005**

Schedule H not applicable

**Dogrib Community Services Board**  
**Schedule I**  
**Capital Assets with Historical Cost Between \$5,000 and \$50,000**  
**Assets purchased during period ended August 3, 2005**

<b>Capital Assets Financed by GNWT</b>	
Description	Cost
Medical Equipment	
Total Assets	-

<b>Capital Assets Financed by Contribution</b>	
Description	Cost
Vehicles	
Total Assets	-

<b>Assets Disposed of / written off during the year ended March 31, 2005</b>	
Description	Historical Cost
Total Assets	-

<b>Assets Disposed of / written off during the year ended March 31, 2005</b>	
Description	Historical Cost
Total Assets	-

**Dogrib Community Services Board**  
**Schedule J**  
**Other Contributions**  
**For the period ended August 3, 2005**

		2005 3-Aug	2005 31-Mar
<b>Contribution Agreement Revenue</b>			
Enhanced Homecare Program	<i>Schedule J-1</i>	\$ 93,330	\$ 302,230
Nurse Practitioner Clinical Teaching Center Project	<i>Schedule J-2</i>	1,285	53,756
Integrated Primary Community Care Centre	<i>Schedule J-2</i>	111,238	301,910
Aboriginal Head Start	<i>Schedule J-3</i>	53,042	172,430
Family Support Program	<i>Schedule J-4</i>	41,187	115,506
NWT Suicide Prevention	<i>Schedule J-4</i>	-	1,470
Elder Literacy	<i>Schedule J-5</i>	-	7,300
National Addictions Awareness Week	<i>Schedule J-6</i>	-	2,000
Victim Support Services Worker	<i>Schedule J-6</i>	-	1,634
FASD	<i>Schedule J-6</i>	-	8,079
Nurse Practitioner Continuing Education	<i>Schedule J-7</i>	-	9,769
Tlicho Daycare Renovations	<i>Schedule J-7</i>	-	3,500
CAPC	<i>Schedule J-7</i>	1,383	60,000
Tlicho Daycare	<i>Schedule J-8</i>	40,289	137,148
CJBS Daycare	<i>Schedule J-8</i>	29,219	122,472
Healthy Children's Initiative	<i>Schedule J-9</i>	8,634	166,649
Aboriginal Healing Foundation	<i>Schedule J-10</i>	-	101,137
PDI Funding	<i>Schedule J-11</i>	18,008	51,661
First Nation Child Care	<i>Schedule J-12</i>	51,834	151,454
		<u>\$ 449,449</u>	<u>\$ 1,770,105</u>

		2005 Budget (unaudited)	2005 Actual
<b>Contribution Agreement Expenditures</b>			
Enhanced Homecare Program	<i>Schedule J-1</i>	\$ 93,330	\$ 302,230
Nurse Practitioner Clinical Teaching Center Project	<i>Schedule J-2</i>	1,285	53,756
Integrated Primary Community Care Centre	<i>Schedule J-2</i>	111,238	352,479
Aboriginal Head Start	<i>Schedule J-3</i>	53,042	172,430
Family Support Program	<i>Schedule J-4</i>	41,187	115,506
NWT Suicide Prevention	<i>Schedule J-4</i>	-	1,840
Elder Literacy	<i>Schedule J-5</i>	-	7,229
National Addictions Awareness Week	<i>Schedule J-6</i>	-	2,000
Victim Support Services Worker	<i>Schedule J-6</i>	-	1,634
FASD	<i>Schedule J-6</i>	-	8,084
Nurse Practitioner Continuing Education	<i>Schedule J-7</i>	-	9,769
Tlicho Daycare Renovations	<i>Schedule J-7</i>	-	3,500
CAPC	<i>Schedule J-7</i>	1,383	60,218
Tlicho Daycare	<i>Schedule J-8</i>	40,289	137,139
CJBS Daycare	<i>Schedule J-8</i>	29,219	122,469
Healthy Children's Initiative	<i>Schedule J-9</i>	8,634	166,689
Aboriginal Healing Foundation	<i>Schedule J-10</i>	-	101,137
PDI Funding	<i>Schedule J-11</i>	18,008	51,661
First Nation Child Care	<i>Schedule J-12</i>	51,834	151,454
		<u>449,449</u>	<u>1,821,224</u>
<b>Excess (Expenditures) over Funding</b>		<u>-\$ 0</u>	<u>(51,119)</u>

**Dogrib Community Services Board**  
**Schedule J-1**  
**Schedule of Detailed Contribution Funding and Expenditures**  
**Enhanced Homecare Program**  
**HSS-383626**  
**For the period ended August 3, 2005**

	2005 3-Aug	2005 31-Mar
<b>Funding</b>		
GNWT - Department of Health and Social Services	\$ 93,330	\$ 188,812
GNWT - Receivable	-	113,418
Less: Contribution Repayable	-	-
	<u>93,330</u>	<u>302,230</u>
<b>Expenditures</b>		
Salaries & Benefits	87,075	224,430
Supplies	4,364	22,346
Training and Development	294	38,589
Regional Travel	1,597	16,678
License Fees	-	-
Equipment Maintenance	-	187
	<u>93,330</u>	<u>302,230</u>
<b>Excess Funding over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>

**Dogrib Community Services Board**  
**Schedule J-2**  
**Schedule of Detailed Contribution Funding and Expenditures**  
**Primary Health Care Transition Fund**  
**For the period ended August 3, 2005**

**Nurse Practitioner Clinical Teaching Center Project**  
**HSS-374654am**

	<b>2005</b>	<b>2005</b>
	<b>3-Aug</b>	<b>31-Mar</b>
<b>Funding</b>		
GNWT - Department of Health and Social Services	\$ 1,285	\$ 103,352
GNWT - Receivable		-
Less: Deferred Revenue		(49,596)
	<u>1,285</u>	<u>53,756</u>
<b>Expenditures</b>		
Compensation	-	
Telephone	-	22,496
Materials and Supplies	-	5,258
Travel/Training	1,285	6,186
Equipment	-	19,816
	<u>1,285</u>	<u>53,756</u>
<b>Excess Funding over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>

**Integrated Primary Community Care Centre**  
**HSS-374653am3**

	<b>2005</b>	<b>2005</b>
	<b>3-Aug</b>	<b>31-Mar</b>
<b>Funding</b>		
GNWT - Department of Health and Social Services	\$ 111,238	\$ 301,910
GNWT - Receivable	-	-
Less: Contribution Repayable	-	-
	<u>111,238</u>	<u>301,910</u>
<b>Expenditures</b>		
Salaries & Benefits	73,458	118,828
Supplies	4,179	40,568
Fuel Oil	-	-
Electricity	1,135	-
Municipal Services	537	-
Gasoline	122	-
Postage	1,204	-
Telephone	2,837	6,623
Training and Development	1,003	3,433
Travel	3,642	20,492
Regional Travel	-	-
Capital Equipment	-	24,065
Minor Equipment	-	-
Contract Services	23,121	138,470
	<u>111,238</u>	<u>352,479</u>
<b>Excess (Expenditures) over Funding</b>	<u>-\$ 0</u>	<u>-\$ 50,569</u>



**Dogrib Community Services Board**  
**Schedule J-3**  
**Schedule of Detailed Contribution Funding and Expenditures**  
**Aboriginal Head Start**  
**Federal - 6973-11-1999/0110031**  
**For the period ended August 3, 2005**

	<b>2005</b>	<b>2005</b>
	<b>3-Aug</b>	<b>31-Mar</b>
<b>Funding</b>		
Government of Canada	\$ 53,042	\$ 159,734
Government of Canada - Receivable		12,696
	<b>53,042</b>	<b>172,430</b>
<b>Expenditures</b>		
Salaries & Benefits	46,635	127,249
Supplies	3,328	17,910
Staff Development	829	4,807
Delivery & Courier	-	-
Regional Travel	-	7,218
Audit Fees	-	8,622
Advertising	-	-
Rental/Lease Equipment	-	-
Contract Diagnostic/Theapeutic	2,250	6,624
	<b>53,042</b>	<b>172,430</b>
<b>Excess Funding over Expenditures</b>	<b>\$ 0</b>	<b>\$ -</b>

**Dogrib Community Services Board**  
**Schedule J-8**  
**Schedule of Detailed Contribution Funding and Expenditures**  
**For the period ended August 3, 2005**

**Tlicho Daycare**

	<b>2005</b>	<b>2005</b>
	<b>3-Aug</b>	<b>31-Mar</b>
<b>Funding</b>		
GNWT - Department of Education, Culture and Employment	\$ 9,210	\$ 20,932
GNWT - Receivable	-	-
Less: Contribution Repayable	-	-
Other Revenue	31,079	116,216
	<u>40,289</u>	<u>137,148</u>
<b>Expenditures</b>		
Salary	36,140	120,053
Rent, Utilities, Telephone	2,455	7,136
Materials, Supplies, Freight	283	5,719
Janitorial Supplies	-	674
Food	1,411	3,557
	<u>40,289</u>	<u>137,139</u>
<b>Excess Funding over Expenditures</b>	<u>(\$0)</u>	<u>\$9</u>

**CJBS Daycare**

	<b>2005</b>	<b>2005</b>
	<b>3-Aug</b>	<b>31-Mar</b>
<b>Funding</b>		
GNWT - Department of Education, Culture and Employment	\$ 8,123	\$ 17,019
Other Revenue	21,096	101,421
GNWT - Receivable	-	4,032
Additional Donations - Dogrib Rae Band	-	-
	<u>29,219</u>	<u>122,472</u>
<b>Expenditures</b>		
Salary	27,014	116,212
Rent, Utilities, Telephone	-	300
Materials, Supplies, Freight	2,205	3,403
Janitorial Supplies	-	341
Food	-	2,213
	<u>29,219</u>	<u>122,469</u>
<b>Excess Funding over Expenditures</b>	<u>(\$0)</u>	<u>\$3</u>

**Dogrib Community Services Board**  
**Schedule J-9**  
**Schedule of Detailed Contribution Funding and Expenditures**  
**For the period ended August 3, 2005**

**Healthy Children's Initiative**

	<b>2005 3-Aug</b>	<b>2005 31-Mar</b>
<b>Funding</b>		
GNWT - Department of Education, Culture and Employment	\$ 8,634	\$ 166,649
	<u>8,634</u>	<u>166,649</u>
<b>Expenditures</b>		
Salaries and Benefits	-	3,979
Materials and Supplies	100	1,832
Training and Development	-	27,588
Travel	1,443	9,319
Equipment Maintenance	-	-
Service Contract	-	15,508
Contributed Services	7,091	108,463
	<u>8,634</u>	<u>166,689</u>
<b>Excess (Expenditures) over Funding</b>	<u>\$ -</u>	<u>\$ (40)</u>

**Dogrib Community Services Board**  
**Schedule J-12**  
**Schedule of Detailed Contribution Funding and Expenditures**  
**For the period ended August 3, 2005**

**First Nation Child Care**  
**SC 04-DRAHRDA-02**

	<b>2005</b>	<b>2005</b>
	<b>3-Aug</b>	<b>31-Mar</b>
<b>Funding</b>		
Dogrib Rae Band	\$ 51,834	\$ 208,053
A/R Dogrib Rae Band		20,000
Less: Transfer to Deferred Revenue		(76,599)
Additional Donations - Dogrib Rae Band	-	-
	<b>51,834</b>	<b>151,454</b>
<b>Expenditures</b>		
Salaries and Benefits	44,944	44,471
Materials and Supplies	3,396	3,065
Training and Development	1,794	10,325
Travel	-	130
Equipment Maintenance	1,700	234
Service Contract	-	8,324
Contributed Services	-	84,905
	<b>51,834</b>	<b>151,454</b>
<b>Excess Funding over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>

**Dogrib Community Services Board**  
**Schedule K**  
**Schedule of Reserves**  
**For the period ended August 3, 2005**

Schedule K not applicable

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**Fort Smith Health and Social  
Services Authority**

**Financial Statements**

**March 31, 2006**

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# Fort Smith Health and Social Services Authority

## Financial Statements

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March 31, 2006

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## **Auditors' Report**

### **To the Minister of Health and Social Services Government of the Northwest Territories**

We have audited the operating and capital fund balance sheet of the Fort Smith Health and Social Services Authority as at March 31, 2006, and the statements of operating fund equity, operating fund operations, and operating and capital fund changes in financial position for the year then ended. We have also audited the revenues and expenditures of all programs funded through contribution agreements with the Department of Health and Social Services which total \$50,000 or more, as listed in Schedules G and J. These financial statements have been prepared to comply with the financial guidelines of the Department of Health and Social Services. 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.

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 Department of Health and Social Services. The current policy of the Department of Health is to expense any assets under \$50,000 and record any assets over \$50,000 as a capital item. No amortization is recorded. Under generally accepted accounting principles, an organization should amortize assets. Additions of capital assets are recorded as additions on the statement of financial position without being recorded on the statement of operations. Under generally accepted accounting principles, capital asset funding should be recorded on the statement of operations. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose. Also, under generally accepted accounting principles, the total amount paid by the employer and employees for the pension should be disclosed. This information has not been disclosed in the financial statements.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Fort Smith Health and Social Services Authority as at March 31, 2006, and the results of its operations and cash flows for the year then ended. Furthermore, these statements present fairly, in all material respects, the funding and expenditures of all Health and Social Services funded programs \$50,000 or more in Schedules G and J for the year ended March 31, 2006, in accordance with the provisions established by the individual contribution agreements.

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 our notice have, in all significant respects, been within the statutory powers of the Authority.

*Mackay LLP*

Yellowknife, Northwest Territories  
May 12, 2006

Chartered Accountants

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Fort Smith Health and Social Services Authority

STATEMENT I

Operating and Capital Fund  
Balance Sheet

As at March 31, 2006 2005

**Assets**

**Current**

Cash	\$ 145,494	\$ -
Accounts receivable	396,128	727,502
Inventory (Note 2)	121,412	128,569
Prepaid expenses	158,535	156,769
	<b>821,569</b>	<b>1,012,840</b>

**Capital assets (Schedule H)** **1,658,895** **1,658,895**

**\$ 2,480,464** **\$ 2,671,735**

**Liabilities**

**Current**

Bank indebtedness	\$ -	\$ 214,753
Accounts payable and accrued liabilities	400,638	536,588
Current portion of employee leave and termination benefits (Note 4)	18,053	22,690
Deferred revenue (Note 3)	126,938	146,847
	<b>545,629</b>	<b>920,878</b>

**Employee leave and termination benefits (Note 4)** **505,577** **480,446**

**1,051,206** **1,401,324**

**Equity**

Operating fund (Statement II)	293,993	114,652
Leave and termination liability fund (Statement II)	(523,630)	(503,136)
Capital fund (Statement II)	<b>1,658,895</b>	<b>1,658,895</b>

**1,429,258** **1,270,411**

**\$ 2,480,464** **\$ 2,671,735**

Contingent Liabilities (Note 5)

Approved on behalf of the Authority

\_\_\_\_\_ Executive Director

\_\_\_\_\_ Board Representative

Fort Smith Health and Social Services Authority

STATEMENT II

Operating Fund  
Statement of Equity

For the year ended March 31,

2006

2005

	Operating Fund	Leave and Termination Liability Fund	Capital Fund	Total	Total
Balance, beginning of year	\$ 114,652	\$ (503,136)	\$ 1,658,895	\$ 1,270,411	\$ 324,551
Government of the Northwest Territories - capital funding	-	-	-	-	1,071,534
Adjustment of reserve - Grandfathered severance services	-	-	-	-	(48,365)
Operating surplus (deficit) (Statement III)	179,341	(20,494)	-	158,847	(77,309)
<b>Balance, end of year</b>	<b>\$ 293,993</b>	<b>\$ (523,630)</b>	<b>\$ 1,658,895</b>	<b>\$ 1,429,258</b>	<b>\$ 1,270,411</b>

## Fort Smith Health and Social Services Authority

## STATEMENT III

Operating Fund  
Statement of Operations

For the year ended March 31, 2006 2005

	Actual	Budget (Unaudited)	Favourable (Unfavourable) Variance	Actual
<b>Revenues</b>				
Territorial operating advances (Schedule A)	\$ 11,439,333	\$ 12,240,000	\$ (800,667)	\$ 12,769,248
Other recoveries (Schedule B)	-	-	-	608,038
Other revenues (Schedule C)	609,744	42,000	567,744	772,382
Physicians programs	205,684	235,000	(29,316)	289,941
Patient services	418,344	373,000	45,344	424,025
Physicians chargeback	802,664	-	802,664	-
Investment revenue	8,291	26,000	(17,709)	10,847
	<b>13,484,060</b>	<b>12,916,000</b>	<b>568,060</b>	<b>14,874,481</b>
<b>Expenses</b>				
Administration expenses (Schedule D)	1,043,246	1,134,000	90,754	1,138,869
Hospital expenses (Schedule E)	7,515,165	7,718,000	202,835	7,775,081
Regional expenses (Schedule F)	4,766,802	4,262,000	(504,802)	6,037,840
Non-insured (Schedule G)	-	-	-	-
	<b>13,325,213</b>	<b>13,114,000</b>	<b>(211,213)</b>	<b>14,951,790</b>
Operating surplus (deficit) before unfunded item	158,847	(198,000)	356,847	(77,309)
Change in unfunded item - employee leave and termination benefits	20,494	-	20,494	14,194
<b>Surplus (deficit)</b>	<b>\$ 179,341</b>	<b>\$ (198,000)</b>	<b>\$ 377,341</b>	<b>\$ (63,115)</b>

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**Fort Smith Health and Social Services Authority****STATEMENT IV****Operating and Capital Fund  
Statement of Changes in Financial Position**

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<b>For the year ended March 31,</b>	<b>2006</b>	<b>2005</b>
<b>Operating activities</b>		
Cash received from:		
Government of the Northwest Territories	\$13,188,421	\$13,620,971
Recoveries and general revenue	607,105	1,182,444
	<hr/>	<hr/>
	13,795,526	14,803,415
Cash paid for:		
Compensation and benefits	(8,869,375)	(8,988,832)
Operations and maintenance	(4,531,550)	(4,463,839)
	<hr/>	<hr/>
	(13,400,925)	(13,452,671)
	<hr/>	<hr/>
	<b>394,601</b>	<b>1,350,744</b>
<b>Investing activities</b>		
Expenditures from appropriated surplus	-	(48,365)
Capital Purchases	(34,354)	(1,071,535)
	<hr/>	<hr/>
	<b>(34,354)</b>	<b>(1,119,900)</b>
<b>Change in cash position</b>	<b>360,247</b>	<b>230,844</b>
<b>Cash position, beginning of year</b>	<b>(214,753)</b>	<b>(445,597)</b>
<b>Cash position, end of year</b>	<b>\$ 145,494</b>	<b>\$ (214,753)</b>

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## Fort Smith Health and Social Services Authority

### Notes to Financial Statements

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March 31, 2006

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#### 1. Accounting Policies and Reporting Procedures

The Fort Smith Health and Social Services Authority ("Authority") operates under the directive of the *Hospital Insurance and Health and Social Services Administration Act*.

These financial statements have been prepared in accordance with the directives of the Department of Health and Social Services ("DHSS"). The following is a summary of the significant accounting policies used in the preparation of these financial statements.

##### (a) Funds

The Authority records financial information in individual funds that are segregated for the purpose of carrying on specific activities or attaining certain objectives. Funds established by the Authority are:

Operating Fund - reflecting activities associated with the Authority's daily operations and short and long-term capital requirements.

Leave and Termination Liability Fund - reflecting the activities associated with the leave and termination liability.

Capital Fund - reflects activities associated with the Authority's short and long-term capital requirements.

##### (b) Equity

The DHSS policy requires the establishing of the following equity reserves:

Unfunded leave and termination benefits - the unfunded leave and termination benefits owed to Authority employees. These liabilities will be funded in the year they become due through the regular annual allocations from DHSS.

##### (c) Financial instruments

All significant financial assets, financial liabilities and equity instruments 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.

##### (d) Inventory

Inventory is valued at the lower of cost and net realizable value.

##### (e) Economic dependence

The Authority receives the majority of its funding from the Government of the Northwest Territories ("GNWT") and is therefore economically dependent on the GNWT.

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## Fort Smith Health and Social Services Authority

### Notes to Financial Statements

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March 31, 2006

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#### 1. Accounting Policies and Reporting Procedures (continued)

##### (f) Capital assets

Capital assets are recorded at cost. In accordance with a policy from DHSS, all assets over \$50,000 must be reported and amortized in accordance with the guidelines of the Financial Administration Manual. Title to the capital assets of the Authority purchased with GNWT funds is held on a stewardship basis on behalf of the GNWT.

The DHSS has been notified that the GNWT will not be consolidating the audited financial statements of the Authority for the fiscal year ending March 31, 2006. The Authority is not required to amortize assets on their audited financial statements for this year.

##### (g) Accrued employee leave and termination benefits

In accordance with GNWT accounting policies specified for public agencies, the Authority annually accrues estimated employee leave and termination benefits payable.

##### (h) Pension contributions

Employees of the Authority participate in the Public Service Superannuation Plan administered by the Government of Canada. These contributions represent the total liability of the Authority and are recognized in the accounts on a current basis.

##### (i) Budgets

The budgeted figures are those approved by the Authority. The budgeted figures are not audited.

##### (j) Government of the Northwest Territories funding

The Authority is primarily funded by the GNWT in accordance with budget arrangements established by DHSS. Under the arrangements, the Authority is responsible for the net deficit from operations and is allowed to retain net surplus from operations.

##### (k) Deferred revenue

Deferred revenue consists of the funds contributed by the DHSS for the March 31, 2006 year end. This amount will be taken into revenue in the new year, as goods and services are acquired.

##### (l) Use of estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles 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 revenues and expenses during the period. Actual results could differ from those estimates.

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## Fort Smith Health and Social Services Authority

### Notes to Financial Statements

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March 31, 2006

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#### 2. Inventory

	2006	2005
Drugs	\$ 34,072	\$ 34,108
General	40,669	38,292
Medical and surgical	46,671	56,169
	<b>\$ 121,412</b>	<b>\$ 128,569</b>

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#### 3. Deferred Revenue

	2006	2005
Community Needs Assessment	\$ 11,170	\$ 36,170
Professional Development Initiative 2003/2004	17,309	22,142
Professional Development Initiative 2004/2005	73,680	73,680
Strategic Plan	13,954	-
Trailcross furniture	10,825	14,855
	<b>\$ 126,938</b>	<b>\$ 146,847</b>

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#### 4. Employee Leave and Termination Benefits

Under the conditions of employment, employees qualify for annual leave of varying lengths depending on their length of service. Employees also earn retirement and severance remuneration based on the number of years of service. Certain employees will also receive assistance with removal costs to return to their point of recruitment. Annual leave is payable within one fiscal year. The payment of the other amounts is dependent on employees leaving the Authority. These liabilities are to be funded in the year they become due through regular annual budget allocations.

	2006	2005
Employee leave and termination benefits		
Removal costs	\$ 103,200	\$ 98,880
Severance pay	195,690	171,664
Vacation and lieu pay	224,740	232,592
	<b>523,630</b>	<b>503,136</b>
<b>Current portion</b>	<b>18,053</b>	<b>22,690</b>
	<b>\$ 505,577</b>	<b>\$ 480,446</b>

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## Fort Smith Health and Social Services Authority

### Notes to Financial Statements

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March 31, 2006

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#### 5. Contingent Liabilities

In common with many health authorities, claims are made against the Authority and its staff. The Authority is defending these actions and management does not believe a significant loss will occur.

The Authority's operations are affected by federal, territorial and local laws and regulations regarding environmental protection. The Authority is committed to meet these existing laws and regulations. Management is not aware of any material environmental liabilities.

#### 6. Commitments

Under a rental agreement with the Town of Fort Smith, the Authority has committed to renting the building of Northern Lights up to December 31, 2026 for an annual payment of \$120,585 per year.

#### 7. Financial Instruments

Financial instruments consist of recorded amount of accounts receivable which will result in future cash receipts, as well as accounts payable and accrued liabilities, 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. However, the Authority has a significant number of customers which minimizes concentration of credit risk.

(b) Fair value

The Authority's carrying value of cash and cash equivalents and accounts receivable approximates its fair value due to the immediate or short-term maturity of these instruments.

#### 8. Comparative Figures

Certain of the comparative figures have been reclassified to conform with the presentation adopted in the current year.

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## Fort Smith Health and Social Services Authority

### Notes to Financial Statements

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March 31, 2006

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#### 9. Related Party Transactions

<u>Entity</u>	<u>Relationship</u>	<u>Type of transaction or balance</u>	<u>2006</u>	<u>2005</u>
Government of the Northwest Territories	Funding source	Accounts payable	\$ 158,811	\$ 189,983
		Accounts receivable	\$ 154,797	\$ 511,385

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Transactions with related parties are in the normal course of operations and are measured at the amounts agreed to between the parties.

**SCHEDULE A**

**Fort Smith Health and Social Services Authority**

**Territorial Operating Advances**

**For the year ended March 31,** **2006** **2005**

	<b>Budget (Unaudited)</b>	<b>Actual</b>	<b>Actual</b>
Authority capital	\$ 29,000	\$ 29,000	\$ 75,489
Authority social service delivery	1,328,000	1,328,000	1,248,589
Community wellness programs	47,000	47,000	87,000
Family violence	375,000	375,000	374,709
Foster care	244,000	244,000	177,560
H & SS - authority administration	1,170,000	1,170,000	1,379,976
Health promotion	9,000	9,000	9,091
Homecare	246,000	246,000	227,185
Hospital services	4,349,000	4,349,000	4,034,253
Information systems (telehealth)	40,000	40,000	60,000
Intervention services	-	-	21,000
Medical travel	-	-	625,174
Medical travel to departments	-	-	303,000
Physician administration	40,000	40,000	39,000
Physician services	1,201,000	400,333	1,210,937
Protective services	21,000	21,000	-
Residential care - alcohol and drug programs	-	-	21,252
Residential care - children	1,633,000	1,633,000	1,432,443
Residential care - elderly and persons with disabilities	1,508,000	1,508,000	1,245,832
Residential care - group home	-	-	196,758
	<b>\$ 12,240,000</b>	<b>\$ 11,439,333</b>	<b>\$ 12,769,248</b>

Fort Smith Health and Social Services Authority

Other Recoveries

For the year ended March 31, 2006 2005

	Budget (Unaudited)	Actual	Actual
<b>Medical travel</b>			
Aurora College	\$ -	\$ -	\$ 86,015
Fire Centre	-	-	13,390
Government of the Northwest Territories	-	-	124,288
Public co-payment	-	-	189,922
South Slave District Education Council	-	-	194,423
	\$ -	\$ -	\$ 608,038

SCHEDULE C

**Fort Smith Health and Social Services Authority**

**Other Revenues - Government of the Northwest Territories**

**For the year ended March 31,** **2006** **2005**

	Budget (Unaudited)	Actual	Actual
Advanced Nurse Mentorship, SC-400430	\$ -	\$ 6,418	\$ -
Childrens Cycling, SC-780354	-	2,613	-
Education leave	-	24,725	14,051
Food handlers course and dietician, SC-780972	-	1,152	-
French Language, SC-377547	42,000	49,571	56,863
Graduate Nurse Replacement, SC-374909	-	-	47,819
Graduate Nurse Replacement, SC-374916	-	-	66,394
Healthy families, SC-780475AM1	-	74,619	58,372
Home and Community Care Enhancement, SC-780551	-	132,176	136,342
IAP - M. Johnston	-	7,354	-
Intern funding	-	36,703	-
Introduction to Advanced Nursing Practice Course, SC-376288	-	18,413	98,975
Midwifery, SC-374658AM5	-	102,672	170,830
NP - Mulhall and Daniels	-	19,090	-
Nursing Information Systems Saskatchewan (NISS), SC-780971	-	4,244	-
Prior year revenue	-	72,535	25,421
Professional Development Initiative Program	-	47,050	40,320
Renovations, SC-376320	-	-	56,995
Second birth attendants for the midwifery program, SC-780973	-	4,122	-
Team building session for the child protection and Wellness Staff, SC-780974	-	6,287	-
	<b>\$ 42,000</b>	<b>\$ 609,744</b>	<b>\$ 772,382</b>



## Fort Smith Health and Social Services Authority

## Administration Expenses

For the year ended March 31,

2006

2005

	COMPENSATION			OTHER EXPENDITURES			TOTAL			TOTAL
	Actual	Budget (Unaudited)	Variance	Actual	Budget (Unaudited)	Variance	Actual	Budget (Unaudited)	Variance	Actual
Board of trustees	\$ 17,830	\$ 28,000	\$ 10,170	\$ 1,981	\$ 5,000	\$ 3,019	\$ 19,811	\$ 33,000	\$ 13,189	\$ 35,928
Executive offices	259,608	234,000	(25,608)	93,740	141,000	47,260	353,348	375,000	21,652	261,505
Finance	297,660	322,000	24,340	60,854	65,000	4,146	358,514	387,000	28,486	430,356
Human resources	-	-	-	109,218	97,000	(12,218)	109,218	97,000	(12,218)	189,859
Purchasing	41,965	68,000	26,035	-	-	-	41,965	68,000	26,035	65,169
Quality assurance	-	-	-	3,458	5,000	1,542	3,458	5,000	1,542	-
System support	92,139	93,000	861	64,533	75,000	10,467	156,672	168,000	11,328	155,044
Volunteer services	-	-	-	260	1,000	740	260	1,000	740	1,008
	<b>\$ 709,202</b>	<b>\$ 745,000</b>	<b>\$ 35,798</b>	<b>\$ 334,044</b>	<b>\$ 389,000</b>	<b>\$ 54,956</b>	<b>\$ 1,043,246</b>	<b>\$ 1,134,000</b>	<b>\$ 90,754</b>	<b>\$ 1,138,869</b>

## Fort Smith Health and Social Services Authority

## Hospital Expenses

For the year ended March 31,

	2006			2005						
	COMPENSATION			OTHER EXPENDITURES			TOTAL			
	Actual	Budget (Unaudited)	Variance	Actual	Budget (Unaudited)	Variance	Actual	Budget (Unaudited)	Variance	Actual
<b>Administration and Support Services</b>										
Communications	\$ -	\$ -	\$ -	\$ 68,400	\$ 63,000	\$ (5,400)	\$ 68,400	\$ 63,000	\$ (5,400)	\$ 62,502
Housekeeping	243,915	217,000	(26,915)	19,557	29,000	9,443	263,472	246,000	(17,472)	241,743
Intern training	36,703	-	(36,703)	-	-	-	36,703	-	(36,703)	227,238
Laundry	61,655	69,000	7,345	9,948	14,000	4,052	71,603	83,000	11,397	71,974
Minor equipment	-	-	-	118,914	119,000	86	118,914	119,000	86	151,733
Patient food services	235,029	193,000	(42,029)	66,138	56,000	(10,138)	301,167	249,000	(52,167)	294,775
Physician/nurse residence	-	-	-	5,160	7,000	1,840	5,160	7,000	1,840	18,929
Plant operation	-	-	-	312,078	349,000	36,922	312,078	349,000	36,922	306,650
Registration (French Language program)	71,404	71,000	(404)	2,545	2,000	(545)	73,949	73,000	(949)	106,729
	<b>648,706</b>	<b>550,000</b>	<b>(98,706)</b>	<b>602,740</b>	<b>639,000</b>	<b>36,260</b>	<b>1,251,446</b>	<b>1,189,000</b>	<b>(62,446)</b>	<b>1,482,273</b>
<b>Ambulatory Care Services</b>										
Community health	373,992	435,000	61,008	35,727	52,000	16,273	409,719	487,000	77,281	459,370
Dental therapy	72,288	98,000	25,712	5,151	9,000	3,849	77,439	107,000	29,561	92,494
Emergency room	-	-	-	27,754	38,000	10,246	27,754	38,000	10,246	5,443
Funerals/burials	-	-	-	3,300	3,000	(300)	3,300	3,000	(300)	2,650
Homecare	229,259	237,000	7,741	8,684	9,000	316	237,943	246,000	8,057	293,402
Medical clinics	360,320	441,000	80,680	55,396	43,000	(12,396)	415,716	484,000	68,284	321,095
Physicians	1,156,230	1,229,000	72,770	102,020	81,000	(21,020)	1,258,250	1,310,000	51,750	1,263,973
	<b>2,192,089</b>	<b>2,440,000</b>	<b>247,911</b>	<b>238,032</b>	<b>235,000</b>	<b>(3,032)</b>	<b>2,430,121</b>	<b>2,675,000</b>	<b>244,879</b>	<b>2,438,427</b>
<b>Diagnostic and Therapeutic Services</b>										
Biomed engineering	-	-	-	6,499	20,000	13,501	6,499	20,000	13,501	5,340
Diagnostic imaging	95,764	88,000	(7,764)	98,892	110,000	11,108	194,656	198,000	3,344	182,359
Laboratory	250,092	273,000	22,908	134,399	123,000	(11,399)	384,491	396,000	11,509	380,603
Mental health	322,961	415,000	92,039	37,380	47,000	9,620	360,341	462,000	101,659	300,368
Physiotherapy	131,529	175,000	43,471	3,009	9,000	5,991	134,538	184,000	49,462	175,936
Renovations	-	-	-	-	-	-	-	-	-	56,995
Social work	569,275	604,000	34,725	50,204	60,000	9,796	619,479	664,000	44,521	644,859
	<b>1,369,621</b>	<b>1,555,000</b>	<b>185,379</b>	<b>330,383</b>	<b>369,000</b>	<b>38,617</b>	<b>1,700,004</b>	<b>1,924,000</b>	<b>223,996</b>	<b>1,746,460</b>
<b>Nursing Inpatient Services</b>										
Acute care	1,106,662	954,000	(152,662)	172,246	178,000	5,754	1,278,908	1,132,000	(146,908)	1,300,299
Dialysis	109,104	118,000	8,896	71,488	68,000	(3,488)	180,592	186,000	5,408	252,366
Long term care	531,381	505,000	(26,381)	6,879	5,000	(1,879)	538,260	510,000	(28,260)	555,256
Midwifery	135,834	102,000	(33,834)	-	-	-	135,834	102,000	(33,834)	-
	<b>1,882,981</b>	<b>1,679,000</b>	<b>(203,981)</b>	<b>250,613</b>	<b>251,000</b>	<b>387</b>	<b>2,133,594</b>	<b>1,930,000</b>	<b>(203,594)</b>	<b>2,107,921</b>
	<b>\$ 6,093,397</b>	<b>\$ 6,224,000</b>	<b>\$ 130,603</b>	<b>\$ 1,421,768</b>	<b>\$ 1,494,000</b>	<b>\$ 72,232</b>	<b>\$ 7,515,165</b>	<b>\$ 7,718,000</b>	<b>\$ 202,835</b>	<b>\$ 7,775,081</b>

## Fort Smith Health and Social Services Authority

## Regional Services

For the year ended March 31,

2006

2005

	COMPENSATION			OTHER EXPENDITURES			TOTAL			TOTAL
	Actual	Budget (Unaudited)	Variance	Actual	Budget (Unaudited)	Variance	Actual	Budget (Unaudited)	Variance	Actual
Childrens' cycle safety	\$ 124	\$ -	\$ (124)	\$ 2,488	\$ -	\$ (2,488)	\$ 2,612	\$ -	\$ (2,612)	\$ -
Childrens' group home	-	-	-	201,222	198,000	(3,222)	201,222	198,000	(3,222)	203,666
Drug and alcohol - southern placement	-	-	-	-	-	-	-	-	-	33,745
Family violence shelter	51,353	-	(51,353)	326,815	375,000	48,185	378,168	375,000	(3,168)	360,325
Food handlers course	-	-	-	1,152	-	(1,152)	1,152	-	(1,152)	-
Foster care	2,828	-	(2,828)	283,572	244,000	(39,572)	286,400	244,000	(42,400)	274,272
Healthy families	71,453	-	(71,453)	3,166	-	(3,166)	74,619	-	(74,619)	58,372
Homecare enhancement	107,789	-	(107,789)	24,387	-	(24,387)	132,176	-	(132,176)	136,342
Intervention services	-	-	-	15,700	21,000	5,300	15,700	21,000	5,300	21,000
Medical travel	-	-	-	-	-	-	-	-	-	1,431,832
Midwifery program	90,483	-	(90,483)	12,189	-	(12,189)	102,672	-	(102,672)	170,830
Midwifery 2nd birth attendant	-	-	-	4,122	-	(4,122)	4,122	-	(4,122)	-
NISS review NLSCH	-	-	-	4,244	-	(4,244)	4,244	-	(4,244)	-
Northern Lights Special Care Home	1,665,004	1,575,000	(90,004)	361,320	343,000	(18,320)	2,026,324	1,918,000	(108,324)	1,865,882
Nurse training	56,241	-	(56,241)	19,758	-	(19,758)	75,999	-	(75,999)	-
Professional development	-	-	-	47,050	-	(47,050)	47,050	-	(47,050)	40,320
Residential care	-	-	-	755	13,000	12,245	755	13,000	12,245	993
Special needs care (E&H)	1,994	-	(1,994)	24,106	18,000	(6,106)	26,100	18,000	(8,100)	3,049
Team building	-	-	-	6,287	-	(6,287)	6,287	-	(6,287)	-
Telehealth	40,000	40,000	-	-	-	-	40,000	40,000	-	97,271
Trailcross (GNWT Child Protection)	-	-	-	1,341,200	1,435,000	93,800	1,341,200	1,435,000	93,800	1,339,941
	<b>\$ 2,087,269</b>	<b>\$ 1,615,000</b>	<b>\$ (472,269)</b>	<b>\$ 2,679,533</b>	<b>\$ 2,647,000</b>	<b>\$ (32,533)</b>	<b>\$ 4,766,802</b>	<b>\$ 4,262,000</b>	<b>\$ (504,802)</b>	<b>\$ 6,037,840</b>

---

SCHEDULE G

Fort Smith Health and Social Services Authority

Non-insured Recoveries and Expenses

For the year ended March 31,		2006	2005
	Budget (Unaudited)	Actual	Actual
Recoveries	\$ -	\$ -	\$ -
Expenses	-	-	-
<u>Net Expenditure</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

---

SCHEDULE H

Fort Smith Health and Social Services Authority

Capital Assets with Historical Cost \$50,000 and Over

Assets as at March 31, 2006

Capital Assets Financed by GNWT

<u>Description</u>	<u>Historical Cost</u>
Dialysis equipment	\$ 136,066
Filmless/digital x-ray machine	225,948
Incinerator building	310,825
Incinerator, scrubber and chimney	267,900
Renovations to Jack Taylor building	60,000
Scope washing machine	58,475
Server	55,407
Sterilizer	66,627
Ultrasound	82,976
Ultrasound	148,387
Vitros 250 analyzer	98,000
X-ray machine and film processor	148,284
<b>Total Capital Assets with historical cost \$50,000 and over</b>	<b>\$ 1,658,895</b>

No capital assets over \$50,000 were purchased/disposed during the year ended March 31, 2006.

---

**Fort Smith Health and Social Services Authority****Capital Assets with Historical Cost Between \$5,000 and \$50,000**

---

**For the year ended March 31, 2006**

---

**Purchases funded by GNWT**

<b>Description</b>	<b>Location</b>	<b>Historical Cost</b>
Autoclave	Fort Smith Health Centre	\$ 6,982
Dishwasher	Fort Smith Health Centre	9,846
Server	Fort Smith Health Centre	11,961
Wiring for homecare move	Fort Smith Health Centre	5,565
<b>Total Capital Assets with Historical Cost Between \$5,000 and \$50,000</b>		<b>\$ 34,354</b>

---

SCHEDULE J

Fort Smith Health and Social Services Authority

**Other Contributions**

For the year ended March 31,	2006	
	Actual	Budget (Unaudited)
<b>Home and Community Care Enhancement, SC-780551</b>		
Government of the Northwest Territories Department of Health and Social Services	\$ 132,176	\$ 216,000
<b>Expenditures</b>		
Advertising	8,988	9,000
Equipment under \$5,000	-	4,000
Medical supplies	1,000	1,000
Relocation	7,131	8,000
Salaries and benefits	107,789	187,000
Stationary and office supplies	572	500
Teaching aids and supplies	623	1,000
Training	1,573	1,000
Vehicle fuel and maintenance	4,500	4,500
	132,176	216,000
<b>Excess contribution funding</b>	<b>\$ -</b>	<b>\$ -</b>

**French Language, SC-377547**

Government of the Northwest Territories Department of Health and Social Services	\$ 49,571	\$ 56,595
<b>Expenditures</b>		
Administration fee	2,361	2,695
Bilingual bonus	1,100	1,200
Material and supplies	1,182	900
Salaries and benefits	43,565	50,000
Staff training and travel	771	1,200
Subscriptions	592	600
	49,571	56,595
<b>Excess contribution funding</b>	<b>\$ -</b>	<b>\$ -</b>

## Fort Smith Health and Social Services Authority

**Other Contributions (continued)**

For the year ended March 31,

2006

	Actual	Budget (Unaudited)
--	--------	-----------------------

**Healthy Families, SC-780475am1**

Government of the Northwest Territories

Department of Health and Social Services

	\$ 74,619	\$ 79,800
--	-----------	-----------

**Expenditures**

Administration fee	3,553	3,800
Cell phone	317	700
Compensation	67,899	70,000
Education books and videos	1,653	1,700
Growing great kids	-	2,000
Local travel with clients	56	300
Office phone	700	700
Office supplies	441	600

	74,619	79,800
--	--------	--------

**Excess contribution funding**

	\$ -	\$ -
--	------	------

**Midwifery, SC-374658am5**

Government of the Northwest Territories

Department of Health and Social Services

	\$ 99,370	\$ 99,370
--	-----------	-----------

**Expenditures**

Advertising	-	1,000
Compensation	90,483	90,120
Educational material	5,212	4,000
Phone/fax	2,425	2,200
Photocopies	-	250
Team building workshops	400	400
Travel	850	1,400

	99,370	99,370
--	--------	--------

**Excess contribution funding**

	\$ -	\$ -
--	------	------



Fort Smith Health and Social Services Authority

Other Contributions (continued)

For the year ended March 31,

2006

Actual Budget  
(Unaudited)

2005/2006 Capital Equipment Contribution

Government of the Northwest Territories

Department of Health and Social Services

\$ - \$ -

Expenditures

Excess contribution funding

\$ - \$ -

Fort Smith Health and Social Services Authority

Reserves

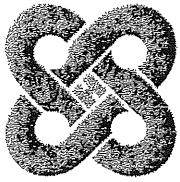
	Surplus/Deficit		Leave and Termination		Special Projects		TOTAL	
	2006	2005	2006	2005	2006	2,005	2006	2005
Balance, beginning of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers between funds	-	-	-	-	-	-	-	-
Balance, end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Financial Statements of

**HAY RIVER HEALTH &  
SOCIAL SERVICES AUTHORITY**

March 31, 2006

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# Hay River Health & Social Services Authority

3 Gaetz Drive  
Hay River, NT X0E 0R8  
Phone (867) 874-7100  
Fax (867) 874-7118


## ADMINISTRATION'S REPORT

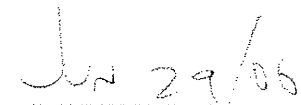
The Board of Directors, which is responsible for, among other things, the financial statements of the Hay River Health & Social Services Authority, delegates to Administration the responsibility for the financial statements. The Board appoints independent auditors to examine and report directly to them on the financial statements. The financial statements were prepared by Administration. Accounting principles have been followed as recommended by the Department of Health and Social Services, based upon the general requirements of the Financial Administration Act of the Northwest Territories, and the Public Sector Accounting Recommendations of the Canadian Institute of Chartered Accountants.

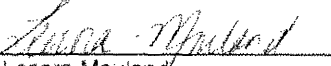
Administration maintains a system of internal accounting controls to ensure that transactions are accurately recorded on a timely basis, are properly approved and result in reliable financial statements. There are limits inherent in all systems based on the recognition that the cost of such systems should not exceed the benefits to be derived. Administration believes its system provides the appropriate balance in this respect.

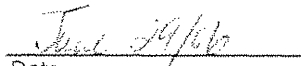
The Board carries out its responsibility for review of the financial statements primarily through the Administration. The Administration reports regularly to the Board on financial matters, including the results of audit examinations and any other matters necessary for its consideration in approving the financial statements for issuance.

The financial statements have been reported on by Ashton Chartered Accountants. The auditors' report outlines the scope of their audit and their opinion on the presentation of the information included in the financial statements.

  
\_\_\_\_\_  
Paul Vieira  
Chief Executive Officer  
Hay River Health & Social Services Authority

  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Lenora Moulard  
Acting Director of Finance  
Hay River Health & Social Services Authority

  
\_\_\_\_\_  
Date

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# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

## Financial Statements

Year ended March 31, 2006

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Operating and Capital Fund Combined Balance Sheet	2
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## AUDITORS' REPORT

To the Minister of Health and Social Services and  
the Chief Executive Officer

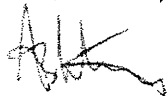
We have audited the operating and capital fund combined balance sheet of the Hay River Health & Social Services Authority as at March 31, 2006 and the statements of operations, equity, and combined cash flow for the year then ended. We have also audited the revenues and expenditures of all programs funded through contribution agreements by the Department of Health and Social Services which total \$50,000 or more, as listed in Schedule J. These financial statements have been prepared solely for the information of the Government of the Northwest Territories, as described in Note 2. The 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, in all material respects, the financial position of the Authority as at March 31, 2006 and the results of its operations and cash flow for the year then ended in accordance with the basis of accounting required by the Government of the Northwest Territories as described in Note 2, applied on a basis consistent with the preceding year. Furthermore, in our opinion, these statements present fairly, in all material respects, the revenues and expenditures of all programs funded through contribution agreements with the Department of Health and Social Services which total \$50,000 or more in Schedule J for the year ended March 31, 2006, in accordance with the provisions established by the individual contribution agreements.

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 came under our examination were, in all significant respects, within the statutory powers of the Authority.

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 of the Government of the Northwest Territories and are not intended to be and should not be used by anyone other than the specified user, or for any other purpose.



ASHTON  
Chartered Accountants  
Business Advisors

Hay River, NT  
May 12, 2006

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# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Operating and Capital Fund Combined Balance Sheet

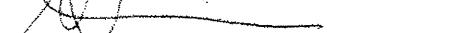
March 31, 2006

	2006	2005 <sup>†</sup>
<b>ASSETS</b>		
Current Assets		
Bank	\$ 2,006,903	\$ 1,623,019
Accounts receivable	189,074	135,736
Due from GNWT, Note 9	234,671	222,703
Inventories, Note 2	161,608	169,860
Prepaid expenses and deposits	83,793	81,300
	2,676,049	2,232,618
Capital Assets, Schedule H, Notes 2 and 6	9,445,724	9,527,629
	\$ 12,121,773	\$ 11,760,247
<b>LIABILITIES</b>		
Current Liabilities		
Accounts payable and accrued liabilities	\$ 1,131,016	\$ 1,079,493
Unspent donations	45,945	19,092
Accountable capital advance, GNWT, Note 4	5,829	5,829
Repayable contributions, GNWT	251,172	-
Accrued employee leave, Note 5	527,711	546,181
Deferred revenue, Note 10	315,843	346,230
	2,277,516	1,996,825
Accrued employee termination benefits, funded, Notes 2 and 5	603,918	526,695
Accrued employee termination benefits, unfunded, Notes 2 and 5	191,952	199,730
	3,073,386	2,723,250
<b>EQUITY</b>		
Operating Fund Accumulated Surplus (Deficit), per accompanying statement	(205,385)	(290,902)
Capital Fund	9,445,724	9,527,629
Leave and Termination Liability Fund, Notes 2, 5 and 8	(191,952)	(199,730)
	9,048,387	9,036,997
	\$ 12,121,773	\$ 11,760,247

<sup>†</sup>Reclassified for comparative purposes

Approved:

 Board Chair

 Chief Executive Officer

 Chief Financial Officer

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

## Statement of Equity

For the year ended March 31, 2006

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### OPERATING FUND ACCUMULATED SURPLUS (DEFICIT)

---

	2006	2005
Opening Operating Fund Accumulated Deficit	\$ (290,902)	\$ (2,938)
Operating surplus (deficit) before unfunded item	85,517	(287,964)
Closing Operating Fund Accumulated Deficit	\$ (205,385)	\$ (290,902)

---

### CAPITAL FUND EQUITY

---

	2006	2005
GNWT		
Opening balance	\$ 8,938,535	\$ 7,465,301
Capital items purchased, Schedule H	(155,003)	1,473,234
Reconciliation adjustment, Note 6	73,098	-
Closing balance	8,856,630	8,938,535
Board		
Opening balance	589,094	589,094
Capital items purchased, Schedule H	-	-
Closing balance	589,094	589,094
Total closing balance	\$ 9,445,724	\$ 9,527,629

---

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

## Operating Fund Statement of Operations

For the year ended March 31, 2006

	2006 Budget	2006 Actual	2005 Actual <sup>1</sup>
<b>Revenue</b>			
GNWT Operating Contributions, Schedule A	\$ 14,855,000	\$ 15,262,499	\$ 15,246,221
Patient Services	434,538	488,782	443,972
Other Recoveries, Schedule B	282,000	559,786	397,268
Other Revenues, Schedule C	749,092	804,966	676,046
Interest	40,000	73,828	45,725
	<u>16,360,630</u>	<u>17,189,861</u>	<u>16,809,232</u>
<b>Expenses</b>			
Administration, Schedule D	2,555,326	2,291,945	2,558,147
Hospital Services, Schedule E	9,672,211	9,874,694	10,011,610
Regional Services, Schedule F	4,132,448	4,937,705	4,616,516
Non-insured Services, Schedule G	-	-	88
	<u>16,359,985</u>	<u>17,104,344</u>	<u>17,186,361</u>
Operating surplus (deficit) before reserve appropriations and unfunded item	645	85,517	(377,129)
Appropriation from reserves	-	-	89,165
Surplus (deficit) before unfunded item	645	85,517	(287,964)
(Increase) decrease in accrued unfunded employee leave and termination benefits, Notes 2 and 5	-	7,778	22,302
Surplus (Deficit) for the year	\$ 645	\$ 93,295	\$ (265,662)

<sup>1</sup>Reclassified for comparative purposes

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

## Combined Statement of Cash Flow

For the year ended March 31, 2006

	2006	2005 <sup>1</sup>
<b>Operating Activities</b>		
Cash received from:		
GNWT	16,354,562	17,589,917
Other revenues and recoveries	943,803	851,998
Interest	73,828	45,725
Cash paid for:		
Compensation and benefits	(13,806,649)	(13,915,993)
Operations and maintenance	(3,181,660)	(3,280,747)
Cash from operations	383,884	1,290,900
<b>Financing Activities</b>		
Cash unrestricted - replacement reserve fund	-	73,721
<b>Investing Activities</b>		
Capital assets purchased with Authority funds	-	(114,601)
Change in cash during the year	383,884	1,250,020
Cash, beginning of year	1,623,019	372,999
Cash, end of year	\$ 2,006,903	\$ 1,623,019

<sup>1</sup>Reclassified for comparative purposes

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Notes to the Financial Statements

For the year ended March 31, 2006

---

## Note 1. Hay River Health & Social Services Authority

The Hay River Health & Social Services Authority, formerly the Hay River Community Health Board, which was incorporated under the Societies Act, is continued under the Hospital Insurance and Health and Social Services Administration Act as a Board of Management, effective November 1, 2003.

The Authority administers the operations of H.H. Williams Memorial Hospital, Woodland Manor, Hay River Medical Clinic and Public Health and Social Services and provides financial and administrative support for community and regional programs.

## Note 2. Accounting Policies

### General

The financial statements of the Authority are the representations of the administration. They are prepared in accordance with policies prescribed by the Financial Administrations Act of the Northwest Territories and by the Department of Health and Social Services of the Government of the Northwest Territories ("GNWT"). The 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 of the Government of the Northwest Territories and are not intended to be and should not be used by anyone other than the specified user or for any other purpose. The basis of accounting used in these financial statements materially differs from Canadian generally accepted accounting principles in the reporting of capital assets and pension fund assets and liabilities. Since precise determination of many assets and liabilities is dependent upon future events, the preparation of periodic financial statements necessarily involves the use of estimates and approximations. These have been made using careful judgments. Actual results could differ from those estimates and approximations. The financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality and within the framework of the accounting policies.

### Funds

The Authority records financial information in individual funds that are segregated for the purposes of carrying on specific activities. Funds established by the Authority are:

Operating - reflecting activities associated with day-to-day operations

Capital - reflecting activities associated with capital requirements

### Inventories

Inventories are recorded at the lower of cost and net realizable value. Cost is determined on a first-in, first-out basis using average cost.

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

## Schedule A - Territorial Operating Advances

For the year ended March 31, 2006

	2006 Budget	2006 Actual	2005 Actual
Hospital Services	\$ 7,589,000	\$ 7,825,000	\$ 7,536,332
Board Administration	1,557,000	1,657,000	1,890,266
Board Social Service Delivery	1,331,000	1,415,000	1,200,216
Physician Services to NWT Residents	2,238,000	2,014,812	2,344,504
Residential Care - Elderly & Persons with Disabilities	974,000	1,027,000	975,784
Homecare	311,000	311,000	311,193
Family Violence	327,000	367,000	319,142
Foster Care	318,000	396,000	312,626
Human Resources Planning and Development	42,000	42,000	42,300
Children and Family Services	32,000	32,000	32,000
Community Wellness Programs	53,000	53,000	96,578
Medical Travel	22,000	22,000	22,000
Systems Development	25,000	40,000	60,000
Boards - Capital	36,000	36,000	103,280
Deficit funding	-	24,687	-
	\$ 14,855,000	\$ 15,262,499	\$ 15,246,221

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

## Schedule B - Other Recoveries

For the year ended March 31, 2006

	2006 Budget	2006 Actual	2005 Actual <sup>1</sup>
Cafeteria	\$ 161,000	\$ 162,749	\$ 157,480
Compensation	-	40,101	49,037
GNWT for pre-August 31, 1996 severance and removal	-	11,340	26,881
Medical supplies and other	121,000	192,724	163,870
Recovery of prior years' expenses, Note 9	-	152,872	-
	\$ 282,000	\$ 559,786	\$ 397,268

<sup>1</sup>Reclassified for comparative purposes



# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

## Schedule C - Other Revenues

For the year ended March 31, 2006

	2006 Budget	2006 Actual	2005 Actual <sup>1</sup>
GNWT Department of Health and Social Services			
Home and Community Care Enhancement	\$ 238,388	\$ 231,867	\$ 226,245
Alberta Fitness Certification Program	-	5,368	-
Healthy Family Program	132,161	146,627	90,483
Professional Development Initiative	95,000	125,277	105,428
Nurse Educator/Mentor Program	96,543	79,780	88,209
Nurse Practitioner	35,500	38,377	25,263
French Language	5,500	16,671	6,300
Supported Living Program	-	19,452	-
Victims Assistance Funding	50,000	55,615	66,825
Deh Cho Physician Contract	96,000	37,697	51,566
Donations spent on Minor Equipment	-	48,235	15,342
Other	-	-	385
	\$ 749,092	\$ 804,966	\$ 676,046

<sup>1</sup>Reclassified for comparative purposes

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

## Schedule J - Other Contributions

For the year ended March 31, 2006

	SC#	Budget	Actual
Home and Community Care Enhancement (J-1)	780559	\$ 231,867	\$ 231,867
Alberta Fitness Leadership Certification (J-1)	780653	5,368	5,368
Health Family Program (J-2)	780364	179,766	159,883
Professional Development Initiative (J-3)		186,000	94,900
Nurse Educator/Mentor Program (J-4)	376282	94,537	47,268
Victims Programs and Projects (J-5)		50,000	65,000
Victim's Assistance Fund (J-5)		15,000	15,000
Supported Living Program (J-6)		19,452	19,452
French Language Services (J-7)	377548	30,000	15,601
National Addictions Awareness Week		2,500	2,500
		\$ 814,490	\$ 656,839

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

## Schedule J-1 - Home and Community Care Enhancement

For the year ended March 31, 2006

<b>Revenue</b>		
GNWT - Home and Community Care Enhancement	\$	231,867
GNWT - Alberta Fitness Leadership Certification		5,368
Donations for equipment		11,049
		<hr/>
		248,284
<hr/>		
<b>Expenditures</b>		
Salaries and benefits	\$	245,064
Supplies		6,962
Sundry		12,719
Equipment		36,899
		<hr/>
Total expenditures		301,644
		<hr/>
Surplus (Deficit)	\$	(53,360)

The Hay River Health & Social Services Authority has not recorded any amount receivable or repayable, according to the terms of the program contract.

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

## Schedule J-6 - Supported Living Program

For the year ended March 31, 2006

Revenue - GNWT	\$	19,452
Expenditures		
Special payments	\$	17,452
Administration		2,000
Total expenditures		19,452
Surplus (Deficit)	\$	-

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

## Schedule J-7 - French Language Services

For the year ended March 31, 2006

Revenue - GNWT	\$	15,000
Expenditures		
Bi-lingual bonuses	\$	5,400
Renovations		7,324
Computer		1,056
Advertising		1,166
Travel		296
Administration		1,429
Total expenditures		16,671
Surplus (Deficit)	\$	(1,671) <sup>1</sup>

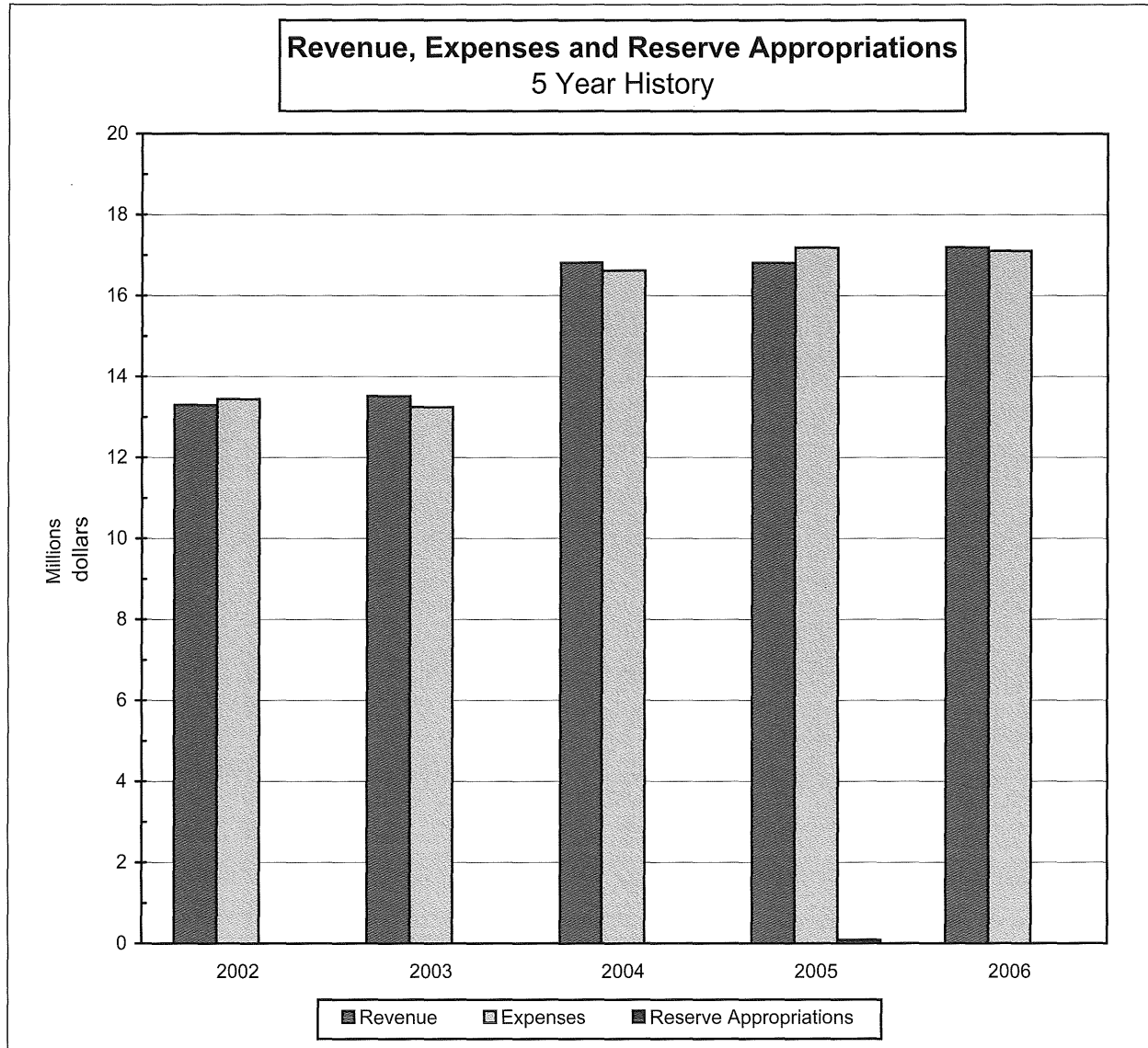
<sup>1</sup>The Hay River Health & Social Services Authority has recorded \$1,671 as receivable under the terms of the funding agreement.

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# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Graphical Representation of Operating Results

For the year ended March 31, 2006



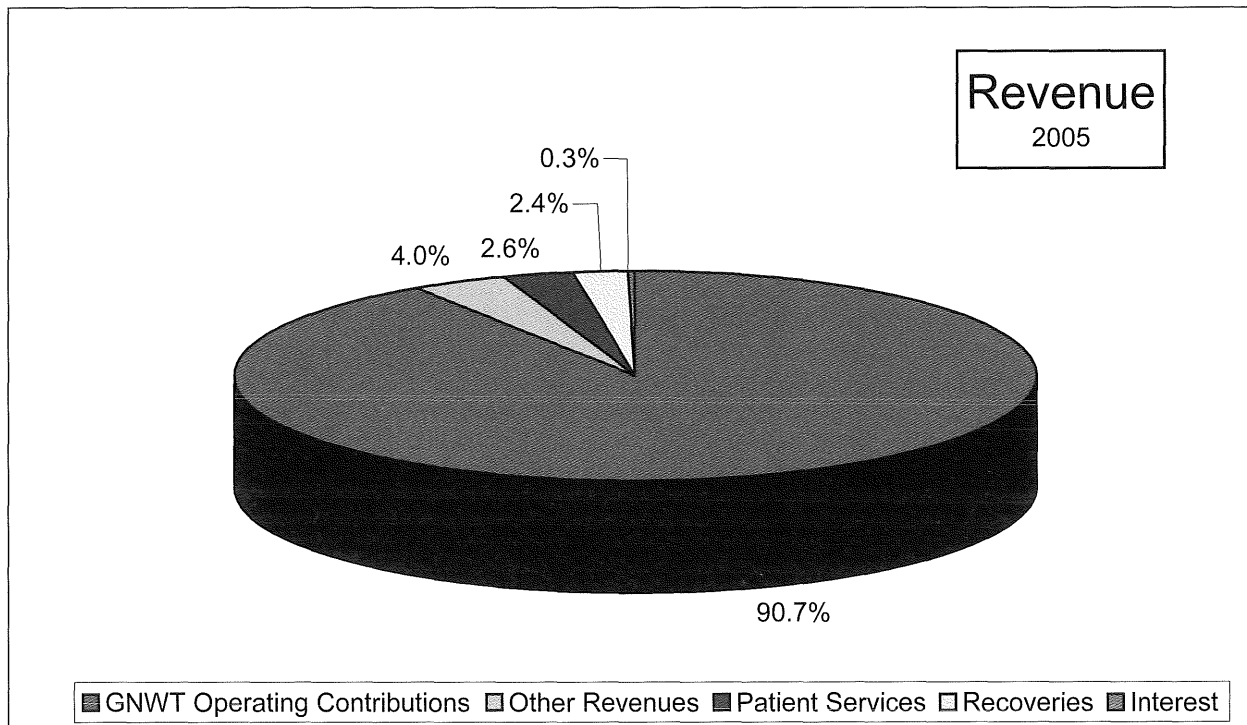
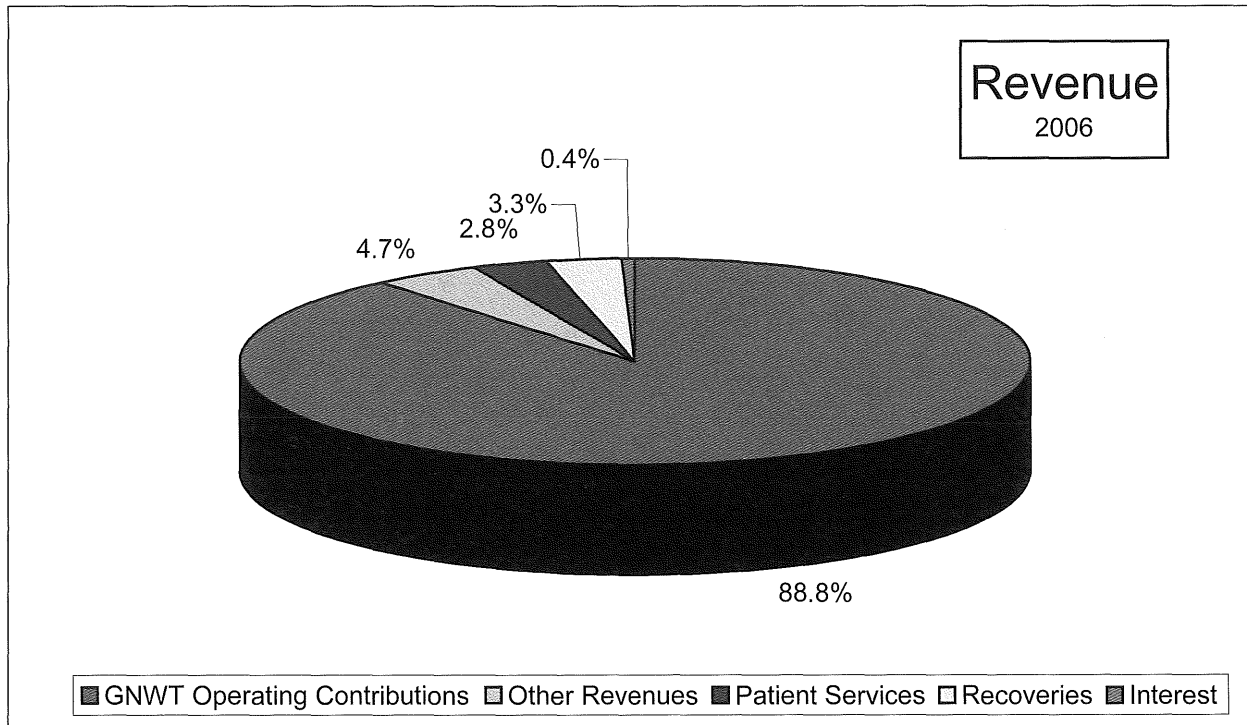
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# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

## Graphical Representation of the Operating Fund Revenue

For the year ended March 31, 2006

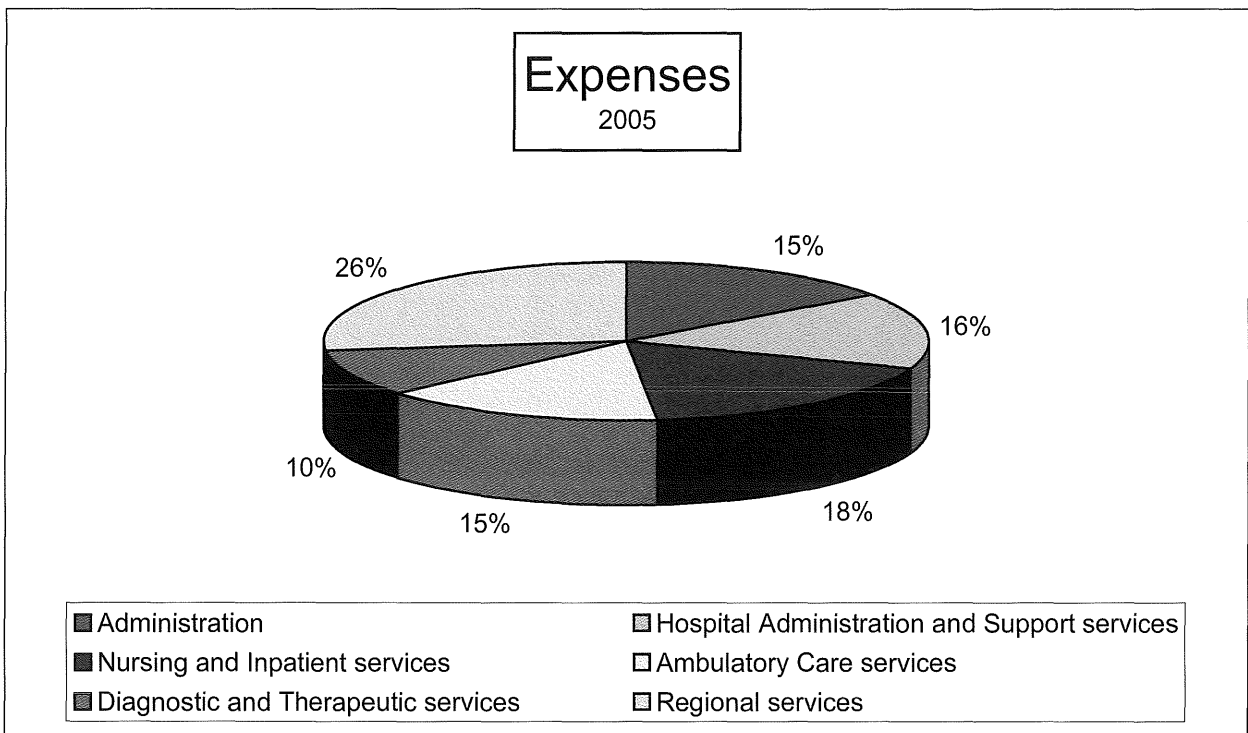
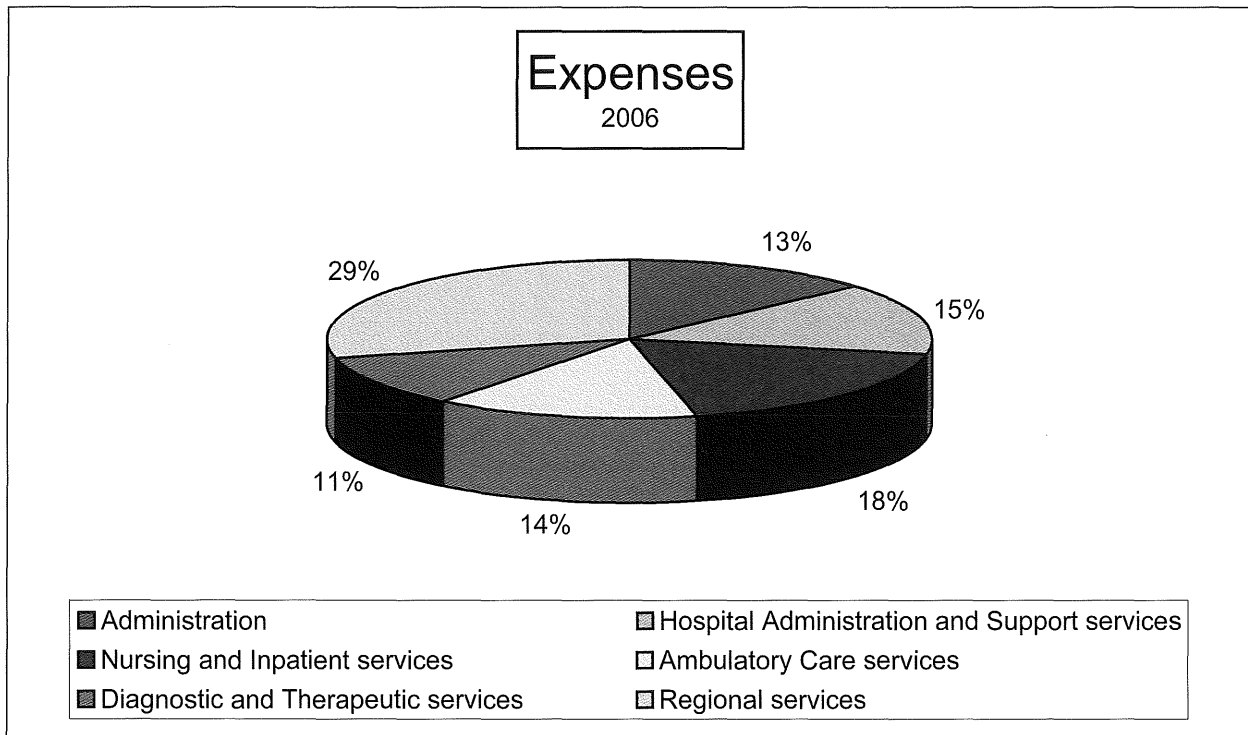


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# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Graphical Representation of Operating Fund Expenses

For the year ended March 31, 2006

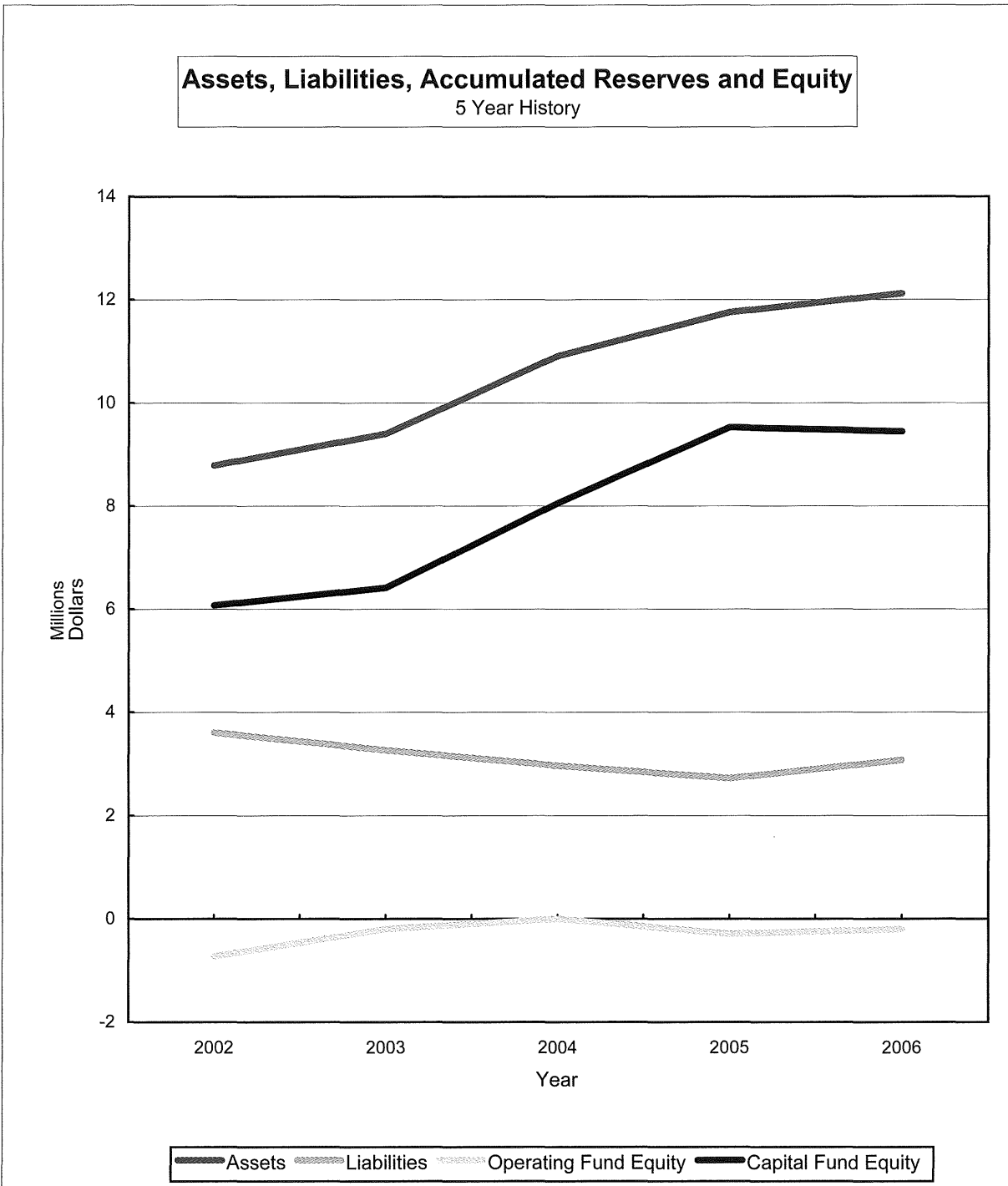


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# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

History of Assets, Liabilities, Accumulated Reserves and Equity

For the year ended March 31, 2006



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**Sahtu Health & Social Services Authority**  
**Financial Statements**  
**Norman Wells, N.T.**  
**Year End March 31, 2006**

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# Sahtu Health & Social Services Authority

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P.O. BOX 340  
NORMAN WELLS, NT  
X0E 0V0  
Phone: (867) 587-3651  
Fax: (867) 587-3436

## MANAGEMENT RESPONSIBILITY FOR FINANCIAL REPORTING

The Minister of Health and Social Services  
Government of the Northwest Territories

The accompanying financial statements have been prepared by management, which is responsible for the reliability, integrity and objectivity of the information provided. They have been prepared in accordance with Canadian generally accepted accounting principles. Where necessary the statements include amounts that are based on informed judgements and estimates by management, giving appropriate consideration to reasonable limits of materiality.

In discharging its responsibility for the integrity and fairness of the financial statement 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 records are maintained. These controls include quality standards in hiring and training employees, written policies and procedures manuals, and accountability for performance within appropriate and well-defined areas of responsibility. The Authority's management recognizes its responsibility for conducting the Board'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 Health and Social Services Board.

The Auditors' annually provide an independent, objective audit for the purpose of expressing an opinion on the financial statements in accordance with Canadian generally accepted auditing standards. The auditor also considers whether the transactions that come to his/her notice in the course of this audit are, in all significant respects, in accordance with specified legislation and directives from the Department of Health and Social Services of the Government of the Northwest Territories.

Chad Fehr  
Acting - Chief Executive Officer

June 21, 2006

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# AVERY, COOPER & Co.

Certified General Accountants

Gerald F. Avery, FCGA  
W. Brent Hinchey, B. Comm., C.G.A.  
Kent D. Ferguson, B. Comm., P.A., C.F.E., C.A.F.M., F.C.G.A.  
Cathy A. Cudmore, B. Rec, C.G.A.

Toll-Free: 1-800-661-0787  
Website: [www.averyco.nt.ca](http://www.averyco.nt.ca)

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

## Auditors' Report

To the Minister of Health and Social Services  
Government of the Northwest Territories

We have audited the Operating and Capital Fund Balance Sheet of the Sahtu Health & Social Services Authority as at March 31, 2006, the Statements of Operations, Equity and Changes in Financial Position for the year then ended. These financial statements have been prepared for the Department of Health and Social Services – Government of the Northwest Territories (GNWT) in accordance with the Audit Terms of Reference for Health and Social Services Authorities. We have also audited the revenue and expenditures of all programs funded through contribution agreement by the Department of Health and Social Services which total \$50,000 or more as listed in Schedule J. 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.

Except as explained in the following paragraph, 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.

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

In our opinion, except for the effect of adjustments, if any, which might have been determined to be necessary had we been able to do a complete payroll audit, these financial statements present fairly, in all material respects, the financial position of the Authority, as at March 31, 2006 and the results of its operations and the changes in its financial position for the period then ended in accordance with the basis of accounting required for Health and Social Services Authorities by the Government of the Northwest Territories as disclosed in Note 2 to the financial statements, applied on a basis consistent with the preceding year. Furthermore, these statements present fairly, in all material respects, the funding and expenditures of all Health and Social Services funded programs of \$50,000 or more in Schedule J for the year ended March 31, 2006, in accordance with the provisions established by the individual Contribution Agreements.

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 GNWT. These financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

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

*Avery, Cooper & Co.*

AVERY, COOPER & CO  
Yellowknife, NT  
June 21, 2006

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**Sahtu Health & Social Services Authority**  
**Operating and Capital Fund**  
**BALANCE SHEET**  
**As at March 31, 2006**

	2006 Actual	2005 Actual
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash	\$ 1,268,807	\$ 473,320
Restricted Cash	924,745	-
Accounts Receivable	37,452	-
Accounts Receivable - GNWT	472,913	3,243
Prepaid Expenses	14,062	-
	<b>2,717,979</b>	<b>476,563</b>
 <b>Capital</b>		
Capital Assets >=\$50,000 (Note 2)	-	-
	<b>\$ 2,717,979</b>	<b>\$ 476,563</b>
 <b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Accounts Payable - GNWT	\$ 1,255,538	\$ -
Accounts Payable	326,671	135,818
Employee Leave & Termination Benefits (Note 3)	52,110	10,841
	<b>1,634,319</b>	<b>146,659</b>
 <b>Long Term Liabilities</b>		
Employee Leave & Termination Benefits (Note 3)	158,915	12,144
	<b>158,915</b>	<b>12,144</b>
 <b>EQUITY AND RESERVES (SCHEDULE K)</b>		
Deficit Reserve (Note 2e)	\$ 567,885	\$ 170,372
Special Projects Reserve	252,308	124,403
Leave & Termination Fund	104,552	22,985
	<b>924,745</b>	<b>317,760</b>
	<b>\$ 2,717,979</b>	<b>\$ 476,563</b>

Approved

\_\_\_\_\_

\_\_\_\_\_

Chairperson

A/ Chief Executive Officer

**Sahtu Health & Social Services Authority**  
**STATEMENT OF OPERATIONS**  
For the year ended March 31, 2006

	2006 Budget (unaudited)	2006 Actual	2005 Actual
<b>REVENUE</b>			
Territorial Operating Advance (Schedule A)	\$ 8,187,000	\$ 8,313,217	\$ 1,068,000
Other Recoveries (Schedule B)	60,000	22,413	986
Investment Revenue	-	68,799	1,147
Other Revenues (Schedule C)	241,000	238,356	100,000
	<u>8,488,000</u>	<u>8,642,785</u>	<u>1,170,133</u>
<b>EXPENDITURES</b>			
Administration (Schedule D)	1,167,103	714,497	750,293
Regional Services (Schedule F)	7,320,900	7,321,303	102,081
	<u>8,488,003</u>	<u>8,035,800</u>	<u>852,373</u>
<b>OPERATING SURPLUS - page 3</b>	<u>-</u>	<u>606,985</u>	<u>317,760</u>
<b>UNFUNDED ITEMS</b>			
Change in employee leave & termination benefits (Note 3)		<u>188,040</u>	<u>22,985</u>
<b>ADJUSTED OPERATING SURPLUS</b>	<u>\$ -</u>	<u>\$ 795,025</u>	<u>\$ 340,745</u>



**Sahtu Health & Social Services Authority**  
**STATEMENT OF EQUITY**  
**For the year ended March 31, 2006**

	2006	2005
<b>Balance, beginning of the year</b>	<b>\$ 317,760</b>	<b>\$ -</b>
Current Year's Operating Surplus	<u>606,985</u>	<u>317,760</u>
<b>Balance, end of year</b>	<b><u>\$ 924,745</u></b>	<b><u>\$ 317,760</u></b>

**Sahtu Health & Social Services Authority**  
**STATEMENT OF CHANGES IN FINANCIAL POSITION**  
**For the year ended March 31, 2006**

	2006	2005
<b>Operating</b>		
Cash received from:		
GNWT	\$ 8,560,392	\$ 1,166,099
Canada	-	-
Recoveries and general revenue	77,631	791
Projects for Canada	-	-
Recovery of costs incurred for related parties	-	-
	<b>8,638,023</b>	<b>1,166,890</b>
Cash paid for:		
Compensation and benefits	4,916,600	501,745
Grants and contributions	166,062	-
Operations and maintenance	1,835,128	191,826
Projects for Canada, Nunavut and others	-	-
Direct costs incurred for related parties	-	-
	<b>6,917,791</b>	<b>693,570</b>
<b>Cash From Operations</b>	<b>1,720,232</b>	<b>473,320</b>
<b>FINANCING</b>		
Addition to (deduction from) surplus	-	-
<b>INVESTING</b>		
Expenditures from appropriated surplus	-	-
	<hr/>	<hr/>
<b>Increase (decrease) in cash and short term investments during the year</b>	<b>-</b>	<b>-</b>
<b>Cash and Short Term Investments, beginning of year</b>	<b>473,320</b>	<b>-</b>
	<hr/>	<hr/>
<b>Cash and Short Term Investments, end of year</b>	<b>\$ 2,193,552</b>	<b>\$ 473,320</b>
	<hr/>	<hr/>

**Sahtu Health & Social Services Authority**  
**Notes to the Financial Statements**  
**As at March 31, 2006**

**NOTE 1 AUTHORITY AND SUBSEQUENT EVENTS**

The Sahtu Health & Social Services Authority (the "Authority") was established under the Hospital Insurance and Health and Social Services Administration Act on October 1, 2003 to manage, control and operate the public health facilities and services assigned to it by the Northwest Territories Department of Health and Social Services. Consequently, the Authority is dependent upon funding from the Department of Health & Social Services. Although the Authority existed in fiscal year 2003/2004 no Authority level financial transactions occurred that impacted operations until fiscal year 2004/2005. On April 1, 2005 the Authority became responsible for the delivery of all regional programs.

**NOTE 2 SIGNIFICANT ACCOUNTING POLICIES**

**a) General**

The accounting policies of the Authority are as prescribed by the Department of Health & Social Services, Government of the Northwest Territories. The basis of accounting used in these financial statements materially differs from Canadian generally accepted accounting principles as capital assets over \$50,000 are the property of the GNWT and are not included on the Authority's balance sheet and assets between \$5,000 and \$50,000 are expensed in the time period purchased.

**b) Measurement Uncertainty**

The preparation of financial statements in accordance with stated accounting policies requires the Authority to make estimates and assumptions that affect the amount of assets, liabilities, revenues and expenditures reported in financial statements. By their nature, these estimates are subject to measurement uncertainty. The effect on the financial statements of changes to such estimates and assumptions in future periods could be significant, although, at the time preparation of these statements, the Authority believes the estimates and assumptions to be reasonable. Some of the more significant management estimates based on past experience relate to accounts receivable, accounts payable and accrued liabilities, deferred revenue, and employee leave and termination benefits liabilities valuation.

**c) Financial Instruments**

The Authority's financial instruments consist of cash, accounts receivable, accounts payable and accrued liabilities. It is management's opinion that the Authority is not exposed to significant interest, or credit risks arising from these instruments. Unless otherwise noted, the fair value of these financial instruments approximate their carrying value.

**Sahtu Health & Social Services Authority**  
**Notes to the Financial Statements**  
**As at March 31, 2006**

**NOTE 2 SIGNIFICANT ACCOUNTING POLICIES (cont'd)**

**d) Inventory**

The Authority has established the policy of accounting for inventories of materials and supplies by expensing them in the period of acquisition.

**e) Operating Surplus (Deficit)**

The Operating Surplus (Deficit) section of the Balance Sheet reflects any accumulated excess expenditures over revenue (net of repayments from or to the Department of Health & Social Services). The Authority is funded using a block funding approach. Under this approach the Authority is responsible for all deficits and is allowed to transfer 50% of any annual "Adjusted Operating Surplus" to a reserve fund to offset any future deficits and to keep 50% of all surpluses with certain stipulations. At March 31, 2006, the Authority had accumulated a \$924,745 surplus.

**f) Budget**

The presented budget figures are those approved by the Department of Health & Social Services. These figures represent the Authority's original fiscal plan for the year and reflect subsequent changes arising from amendments by the Department. The contribution agreement prohibits the Authority from budgeting for a deficit.

**Sahtu Health & Social Services Authority**  
**Notes to the Financial Statements**  
**As at March 31, 2006**

**NOTE 3 EMPLOYEE LEAVE AND TERMINATION BENEFITS**

Under the conditions of employment, employees qualify for annual leave of varying lengths depending on length of service and type of position. Employees also earn retirement and severance remuneration based on number of years of service. Certain employees will also receive assistance with removal costs to return to their point of recruitment. Annual leave is payable within one fiscal year. The payment of other amounts is dependant on employees leaving the Authority.

These liabilities are to be funded in the year they become due through regular annual budget allocations receivable from the Government of the Northwest Territories. Revenue is not accrued in the current period because funding from the Department of Health & Social Services is not directly linked to the employee leave and termination benefits and is not currently receivable.

SHSSA funds 100% of current liabilities and 1/3 of long term liabilities.

Employee leave and termination benefits are comprised as follows:

	<u>2006</u>	<u>2005</u>
Leave	\$ 52,110	\$ 10,841
Termination	70,277	-
Removal	88,638	12,144
	<u>211,025</u>	<u>22,985</u>
Less: portion included in current liabilities	<u>52,110</u>	<u>10,841</u>
	\$ 158,915	\$ 12,144

Directives from the Department of Health & Social Services requires that sufficient funds must be deposited to a restricted bank account to correspond with the reserve balance.

**NOTE 4 COMMITMENTS**

The following commitments exist as at March 31, 2006

Vendor	Items		
XEROX	Office Equipment	5,567	Expires March 2, 2007
IKON	Office Equipment	18,044	Expires October 30, 2006
K'Asho Gotine Charter Community Council	Office Space	36,000	Expires March 31, 2007

**Sahtu Health & Social Services Authority**  
**SCHEDULE A**  
**Schedule of Territorial Operating Advances**  
**For the year ended March 31, 2006**

	2006 Budget (unaudited)	2006 Actual	2005 Actual
H&SS - Authority Administration	\$ 836,000	\$ 873,000	\$ 1,068,000
Authority - Capital (under \$50,000)	20,000	20,000	-
Health Centres	4,131,000	4,340,000	-
Physician Services to NWT Residents	665,000	383,217	-
Authority Social Service Delivery	1,314,000	1,455,000	-
Foster Care	661,000	661,000	-
Protective Services	52,000	52,000	-
Family Violence	122,000	122,000	-
Community Wellness Programs	15,000	15,000	-
Homecare	326,000	347,000	-
Health Promotion	45,000	45,000	-
	<b>\$ 8,187,000</b>	<b>\$ 8,313,217</b>	<b>\$ 1,068,000</b>

**Sahtu Health & Social Services Authority**  
**SCHEDULE B**  
**Schedule of Other Recoveries**  
**For the year ended March 31, 2006**

	<b>2006 Budget (unaudited)</b>	<b>2006 Actual</b>	<b>2005 Actual</b>
Transient Accommodation	\$ 60,000	\$ 22,413	\$ 986
	<b>\$ 60,000</b>	<b>\$ 22,413</b>	<b>\$ 986</b>

**Sahtu Health & Social Services Authority**  
**SCHEDULE C**  
**Schedule of Other Revenues**  
**For the year ended March 31, 2006**

	<b>2006 Budget (unaudited)</b>	<b>2006 Actual</b>	<b>2005 Actual</b>
Health Accord - Integrated Service Delivery	\$ 100,000	\$ 100,000	\$ 100,000
Professional Development Initiative	123,000	37,896	-
PDI - Inuvik Transfer	-	91,342	-
WCB	8,000	5,883	-
Other	10,000	3,236	-
	<b>\$ 241,000</b>	<b>\$ 238,356</b>	<b>\$ 100,000</b>

**Sahtu Health & Social Services Authority**  
**SCHEDULE D**  
**Schedule of Administration Expenses**  
**For the year ended March 31, 2006**

	Compensation		Other Expenses		Total		2005 Actual
	2006 Budget (unaudited)	2006 Actual	2006 Budget (unaudited)	2006 Actual	2006 Budget (unaudited)	2006 Actual	
<u>Primary Codes</u>							
Executive Offices	\$ 351,435	\$ 284,701	\$ 108,660	\$ 87,971	\$ 460,095	\$ 372,673	\$ 246,609
Minor Capital	-	-	-	-	-	-	138,115
Board of Trustees	21,400	22,229	39,195	22,561	60,595	44,790	47,112
Finance	244,655	208,019	160,195	45,194	404,850	253,213	194,649
Human Resources	-	-	-	565	-	565	118,421
Personnel Services	155,000	-	20,000	21,537	175,000	21,537	5,230
Systems Support	-	-	66,563	21,719	66,563	21,719	157
	<u>\$ 772,490</u>	<u>\$ 514,949</u>	<u>\$ 394,613</u>	<u>\$ 199,548</u>	<u>\$ 1,167,103</u>	<u>\$ 714,497</u>	<u>\$ 750,293</u>



**Sahtu Health & Social Services Authority**  
**SCHEDULE F**  
**Schedule of Regional Expenses**  
**For the year ended March 31, 2006**

	Compensation		Other Expenses		2006 Budget (unaudited)	Total 2006 Actual	2005 Actual
	2006 Budget (unaudited)	2006 Actual	2006 Budget (unaudited)	2006 Actual			
<u>Primary Codes</u>							
Physician Programs	\$ -	\$ 19,460	\$ 665,000	\$ 356,622	\$ 665,000	\$ 376,081	\$ -
ISDM Health Accord	84,849	61,702	15,151	73,391	100,000	135,093	-
Health Centres	1,998,976	2,857,516	620,720	796,667	2,619,696	3,654,183	26,028
Public Health	226,154	37,142	55,000	6,683	281,154	43,825	-
Dental Therapy	173,451	92,662	32,639	8,213	206,090	100,874	-
Social Program Support	876,942	976,953	51,826	65,960	928,768	1,042,913	48,834
Foster Care	-	-	647,820	488,013	647,820	488,013	-
Mental Health & Addictions	825,610	273,461	149,800	378,995	975,410	652,456	-
Protective Services	-	-	98,330	9,516	98,330	9,516	-
Family Violence Programs	-	-	75,000	3,497	75,000	3,497	-
Health Promotion	221,133	300,681	1,100	9,402	222,233	310,083	-
Professional Development Initiative	-	-	123,000	37,896	123,000	37,896	-
Homecare	348,648	460,449	29,751	6,421	378,399	466,871	27,218
	<b>\$ 4,755,763</b>	<b>\$ 5,080,027</b>	<b>\$ 2,565,137</b>	<b>\$ 2,241,276</b>	<b>\$ 7,320,900</b>	<b>\$ 7,321,303</b>	<b>\$ 102,081</b>

**Sahtu Health & Social Services Authority**  
**SCHEDULE G**  
**Schedule of Non-Insured Recoveries and Expenses**  
**For the year ended March 31, 2006**

	2006 Budget (unaudited)	2006 Actual	2005 Actual
Recoveries	\$ -	\$ 41,761	
<u>Expenses</u>			
Transportation	-	-	-
Vision	-	-	-
Drugs	-	3,598	-
Medical Supplies	-	-	-
Dental	-	38,163	-
Medical Equipment	-	-	-
	-	<u>41,761</u>	-
<b>Net Expenditure</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Sahtu Health & Social Services Authority**  
**SCHEDULE H**  
**Capital Assets with Historical Cost \$50,000 and Over**

**Assets purchased during year ended March 31, 2006**

<b>Capital Assets Financed by GNWT</b>	
<b>Description</b>	<b>Cost</b>
Buildings	\$
Generating Equipment	
Total Assets	
<b>Capital Assets Financed by Contribution (Donations/Endowments/Special Purpose) Funds</b>	
<b>Description</b>	<b>Cost</b>
Asset Category 1	
Asset Category 2	
Total Assets	

**Assets disposed of / written off during year ended March 31, 2005**

<b>Description</b>	<b>Historical Cost</b>
Asset 1	
Asset 2	
Total Assets	

**Sahtu Health & Social Services Authority**  
**SCHEDULE I**  
**Capital Assets with Historical Cost between \$5,000 and \$50,000**

**Assets purchased during year ended March 31, 2006**

<b>Capital Assets Financed by GNWT</b>	
<b>Description</b>	<b>Cost</b>
Transient Unit Furnishings	\$ 5,583
Physician Furnishings	12,236
Total Assets	\$ 17,819
<b>Capital Assets Financed by Contribution (Donations/Endowments/Special Purpose) Funds</b>	
<b>Description</b>	<b>Cost</b>
Vehicles	\$ 61,282
Total Assets	\$ 61,282

**Assets disposed of / written off during year ended March 31, 2006**

<b>Description</b>	<b>Historical Cost</b>
Total Assets	

**Sahtu Health & Social Services Authority**  
**SCHEDULE J**  
**Other Contributions**  
**For the year ended March 31, 2006**

	2006 Budget (unaudited)	2006 Actual
Home Care Enhancement Program SC-780554am1	\$ 357,047	\$ 357,047
Community Health Nurse Development Program SC-780895	63,938	38,771
Community Health Nurse Development Program SC-400433	21,946	15,053
Community Health Nurse Development Program SC-374940-am1	90,745	91,488
	<b>\$ 533,676</b>	<b>\$ 502,359</b>

**Sahtu Health & Social Services Authority**  
**SCHEDULE J-1**  
**Other Contributions**  
**Home Care Enhancement Program**  
**SC-780554am1**  
**For the year ended March 31, 2006**

		2006 Budget (unaudited)	2006 Actual
Funding			
	GNWT		
	Department of Health & Social Services	\$ 357,047	\$ 357,047
		<b>357,047</b>	<b>357,047</b>
Expenditures			
	Compensation and Benefits		
	Regional	46,713	56,832
	Norman Wells	32,345	36,849
	Tulita	69,014	71,105
	Fort Good Hope	77,102	63,166
	Deline	73,352	78,718
	Colville Lake	-	-
	Compensation and Benefits Total	<b>298,526</b>	<b>306,670</b>
	Operations & Maintenance		
	Regional	51,843	50,020
	Norman Wells	1,843	20
	Tulita	1,843	20
	Fort Good Hope	1,143	97
	Deline	1,849	200
	Colville Lake	-	20
	Operations & Maintenance Total	<b>58,521</b>	<b>50,377</b>
Expenditure Total		<b>357,047</b>	<b>357,047</b>
Excess Funding Over Expenditures		<b>\$ -</b>	<b>\$ -</b>

**Sahtu Health & Social Services Authority**  
**SCHEDULE J-2**  
**Other Contributions**  
**Community Health Nurse Development Program**  
**SC-780895**  
**For the year ended March 31, 2006**

		2006 Budget (unaudited)	2006 Actual
Funding	GNWT		
	Department of Health & Social Services	\$ 63,938	\$ 38,771
		<b>63,938</b>	<b>38,771</b>
Expenditures	Compensation and Benefits		
	Salary	34,191	25,037
	Benefits	8,206	6,395
	Northern Allowance	1,116	832
	Removal	15,000	4,862
	Compensation and Benefits Total	<u>58,513</u>	<u>37,126</u>
	Operations & Maintenance		
	Professional Membership Fees	425	402
	Training and Development	5,000	1,243
	Operations & Maintenance Total	<u>5,425</u>	<u>1,645</u>
Expenditure Total		<u>63,938</u>	<u>38,771</u>
Excess Funding Over Expenditures		<u>\$ -</u>	<u>\$ -</u>

**Sahtu Health & Social Services Authority**  
**SCHEDULE J-3**  
**Other Contributions**  
**Community Health Nurse Development Program**  
**SC-400433**  
**For the year ended March 31, 2006**

		2006 Budget (unaudited)	2006 Actual
Funding	GNWT		
	Department of Health & Social Services	\$ 21,946	\$ 15,053
		<u>21,946</u>	<u>15,053</u>
Expenditures	Compensation and Benefits		
	Salary	10,413	11,037
	Benefits	2,604	-
	Northern Allowance	1,504	-
	Removal	-	-
	Compensation and Benefits Total	<u>14,521</u>	<u>11,037</u>
	Operations & Maintenance		
	Professional Membership Fees	425	402
	Training and Development	7,000	3,614
	Operations & Maintenance Total	<u>7,425</u>	<u>4,016</u>
Expenditure Total		<u>21,946</u>	<u>15,053</u>
Excess Funding Over Expenditures		<u>\$ -</u>	<u>\$ -</u>



**Sahtu Health & Social Services Authority**  
**SCHEDULE J-4**  
**Other Contributions**  
**Community Health Nurse Development Program**  
**SC-374940-am1**  
**For the year ended March 31, 2006**

		2006 Budget (unaudited)	2006 Actual
Funding			
	GNWT		
	Department of Health & Social Services	\$ 90,745	\$ 91,488
		<b>90,745</b>	<b>91,488</b>
Expenditures			
	Compensation and Benefits		
	Salary	51,290	86,205
	Benefits	12,310	-
	Northern Allowance	6,220	-
	Removal	10,500	-
	Compensation and Benefits Total	<u>80,320</u>	<u>86,205</u>
	Operations & Maintenance		
	Professional Membership Fees	425	
	Training and Development	10,000	5,283
	Operations & Maintenance Total	<u>10,425</u>	<u>5,283</u>
Expenditure Total		<u>90,745</u>	<u>91,488</u>
Excess Funding Over Expenditures		<u>\$ -</u>	<u>\$ -</u>

**Sahtu Health & Social Services Authority**  
**SCHEDULE K**  
**Schedule of Reserves**  
**For the year ended March 31, 2006**

	Surplus/Deficit Reserve	Leave & Termination	Special Projects	Total Reserves
	2006	2006	2006	2006
Balance, beginning of the year	\$ 170,372	\$ 22,985	\$ 124,403	\$ 317,760
Additions/Reductions to/from Reserves	397,513	81,567	127,905	606,985
Transfers between Reserves	-	-	-	-
Balance, end of the year	\$ 567,885	\$ 104,552	\$ 252,308	\$ 924,745

**Stanton Territorial Health Authority**

**Financial Statements**

**March 31, 2006**

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# Stanton Territorial Health Authority

## Financial Statements

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March 31, 2006

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## **Auditors' Report**

### **To the Minister of Health and Social Services Stanton Territorial Health Authority**

We have audited the Operating and Capital Fund balance sheet and the Endowment and Special Purpose Funds balance sheet of the Stanton Territorial Health Authority as at March 31, 2006, and the statements of Operating Fund deficit, Operating and Capital Fund operations, Operating and Capital Fund cash flows, Endowment and Special Purpose Funds revenue, expenditures and surplus and Capital Fund equity in capital assets for the year then ended. We have also audited the revenues and expenditures of all programs funded through contribution agreements with the Department of Health and Social Services which total \$50,000 or more, as listed in Schedule F. These financial statements have been prepared to comply with the Department of Health and Social Services guidelines. 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.

Except as explained in the following paragraph, 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.

Salaries and benefits paid to employees of the Authority are administered by the Government of the Northwest Territories, and are audited as part of the Government of the Northwest Territories. Our audit scope was limited as we were instructed not to audit the components of salaries and benefits expenditures. Accordingly, we were not able to determine whether any adjustments might be necessary to salaries and benefits expenditures, liabilities, excess of revenue, expenditures and surplus.

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 Department of Health and Social Services. The current policy of the Department of Health and Social Services is to expense any assets under \$50,000 and record any assets over \$50,000 as a capital item. No amortization is recorded. Under generally accepted accounting principles, an organization should amortize assets. Additions of capital assets are recorded as additions on the statement of financial position without being recorded on the statement of operations. Under generally accepted accounting principles, capital asset funding should be recorded on the statement of operations. The amount paid by the employer and employee for the employee leave and termination benefits have not been disclosed. Under generally accepted accounting principles, this information should be disclosed. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

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**CHARTERED  
ACCOUNTANTS**  
MacKay LLP

4910-50th Street  
P.O. Box 727  
Yellowknife, NT X1A 2N6  
Tel: (867) 920-4404  
Fax: (867) 920-4135  
www.MackayLLP.ca

**mackay.ca**

**Auditors' Report (continued)**

In our opinion, except for the effects of adjustments, if any, which might have been determined to be necessary had we been able to audit payroll expenses as described in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of the Stanton Territorial Health Authority as at March 31, 2006, and the results of its operations and cash flows for the year then ended. Furthermore, these statements present fairly, in all material respects, the funding and expenditures of all Health and Social Services funded programs over \$50,000 in Schedules F for the year ended March 31, 2006, in accordance with the provisions established by the individual contribution agreements.

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

*Mackay LLP*

Yellowknife, Northwest Territories  
June 21, 2006

Chartered Accountants

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# Stanton Territorial Health Authority

## Operating and Capital Fund Balance Sheet

As at March 31, 2006 2005

### Assets

#### Current

Cash	\$ -	\$ 778,305
Accounts receivable (Note 3)	10,140,401	6,145,950
Inventories (Note 4)	1,186,267	1,117,939
Prepaid expenses	111,586	233,816
Restricted cash (capital advance) (Note 5)	461,687	516,329

11,899,941 8,792,339

Restricted cash (deficit reserve) - 48,664

Capital assets (Note 6) 48,323,041 45,273,877

**\$ 60,222,982 \$ 54,114,880**

### Liabilities

#### Current

Bank indebtedness (Note 7)	\$ 2,424,641	\$ -
Accounts payable and accrued liabilities (Note 8)	12,238,306	8,363,754
Employee leave and termination benefits - current portion (Note 9)	2,384,570	2,384,570
Obligation under capital lease - current portion	-	1,865

17,047,517 10,750,189

Employee leave and termination benefits - long-term portion (Note 9) 2,339,321 2,320,077

19,386,838 13,070,266

### Equity

General operations (2,729,519) 460,225

Deficit reserve - 48,664

Unfunded liabilities (4,723,891) (4,704,647)

Deficit (7,453,410) (4,195,758)

Unappropriated capital equity 48,289,554 45,240,372

40,836,144 41,044,614

**\$ 60,222,982 \$ 54,114,880**

Contingencies (Note 11)

Approved on behalf of the Authority

\_\_\_\_\_  
Public Administrator

\_\_\_\_\_  
Chief Executive Officer

**Stanton Territorial Health Authority**

**Operating Fund  
Statement of Deficit**

<b>For the year ended March 31,</b>				<b>2006</b>	<b>2005</b>
	<b>General Operations</b>	<b>Deficit Reserve</b>	<b>Unfunded Liabilities</b>	<b>Total</b>	<b>Total</b>
<b>Balance, beginning of year</b>	\$ 460,225	\$ 48,664	\$ (4,704,647)	\$ (4,195,758)	\$ (3,946,526)
<b>Current year surplus (deficit)</b>	(3,238,408)	-	(19,244)	(3,257,652)	(249,232)
<b>Transfer from deficit reserve (Schedule G)</b>	48,664	(48,664)	-	-	-
<b>Balance, end of year</b>	\$ (2,729,519)	\$ -	\$ (4,723,891)	\$ (7,453,410)	\$ (4,195,758)

---

**Stanton Territorial Health Authority****Operating and Capital Fund  
Statement of Operations**

---

For the year ended March 31,	2006		2005
	Actual	(Unaudited) Budget	Actual
<b>Revenues</b>			
Territorial operating advance (Schedule A)	\$ 53,819,824	\$ 53,246,000	\$ 48,262,436
Patient services	1,717,101	1,957,416	2,048,512
Other recoveries (Schedule B)	14,994,263	12,929,796	16,405,605
Non-insured recoveries (Schedule E)	5,760,636	7,371,648	3,787,276
Boarding home	919,425	1,044,912	1,028,134
Investment revenue	75,737	100,000	70,765
	<b>77,286,986</b>	<b>76,649,772</b>	<b>71,602,728</b>
<b>Expenditures</b>			
Administration and support (Schedule C)	15,861,287	16,625,196	15,384,750
Hospital services (Schedule D)	53,516,514	48,559,125	51,302,419
Non-insured services (Schedule E)	9,728,289	10,090,815	3,787,276
Boarding home	1,438,548	1,374,636	1,377,515
	<b>80,544,638</b>	<b>76,649,772</b>	<b>71,851,960</b>
<b>Operating deficit</b>	<b>(3,257,652)</b>	<b>-</b>	<b>(249,232)</b>
<b>Unfunded item</b>			
Change in employee leave and termination benefits	19,244	-	5,833
<b>Deficit after unfunded item</b>	<b>\$ (3,238,408)</b>	<b>\$ -</b>	<b>\$ (243,399)</b>

---

**Stanton Territorial Health Authority**

**Endowment and Special Purpose Funds  
Balance Sheet**

---

As at March 31, 2006 2005

---

**Assets**

Cash	\$ 29,497	\$ 28,986
Accounts receivable	74,201	37,124
	<b>\$ 103,698</b>	<b>\$ 66,110</b>

---

**Liabilities and Surplus**

Accounts payable	\$ -	\$ 45
Endowment and special purpose funds surplus	103,698	66,065
	<b>\$ 103,698</b>	<b>\$ 66,110</b>

---

Approved on behalf of the Authority

\_\_\_\_\_ Public Administrator

\_\_\_\_\_ Chief Executive Officer

**Stanton Territorial Health Authority**

**Endowment and Special Purpose Funds  
Statement of Revenue, Expenditures and Surplus**

<b>For the year ended March 31,</b>					<b>2006</b>	<b>2005</b>
	<b>Unrestricted</b>	<b>Equipment</b>	<b>Comfort</b>	<b>Elks</b>	<b>Total</b>	<b>Total</b>
<b>Surplus, beginning of year</b>	\$ 15,217	\$ 25,274	\$ 25,505	\$ 69	\$ 66,065	\$ 58,645
<b>Revenue</b>						
Donations and grants	-	37,922	-	18,500	56,422	6,520
Patient funds	-	-	3,147	-	3,147	5,841
Interest	122	-	267	-	389	335
	122	37,922	3,414	18,500	<b>59,958</b>	12,696
<b>Expenditure</b>						
Equipment	-	100	-	-	100	-
Patient funds	-	-	22,225	-	22,225	5,276
	-	100	22,225	-	<b>22,325</b>	5,276
<b>Net change in funds</b>	<b>122</b>	<b>37,822</b>	<b>(18,811)</b>	<b>18,500</b>	<b>37,633</b>	<b>7,420</b>
<b>Surplus, end of year</b>	\$ 15,339	\$ 63,096	\$ 6,694	\$ 18,569	\$ 103,698	\$ 66,065

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# Stanton Territorial Health Authority

## Notes to Financial Statements

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March 31, 2006

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### 1. Authority

The Stanton Territorial Health Authority ("Authority") operates under the authority of the *Hospital Insurance and Health and Social Services Administration Act*.

### 2. Accounting Policies and Reporting Procedures

#### Basis of presentation

These financial statements have been prepared in accordance with the directives of the Department of Health and Social Services ("DHSS"). The following is a summary of the significant accounting policies used by management in the preparation of the financial statements.

#### (a) Funds and reserves

The accounts of the Authority are segregated into two funds and a reserve:

Operating and Capital Fund - reflecting activities associated with the Authority's day to day operations, and short and long-term capital requirements.

Endowment and Special Purpose Fund - reflecting activities relating to endowments, bequests and trust funds made available to the Authority under conditions specified by donors or the Authority of Trustees.

Restricted Reserve - reflecting the funds maintained in a reserve fund as directed by the DHSS to offset any future deficits.

#### (b) Other organizations

The financial statements do not include the assets, liabilities and activities of any organizations that are related to but are not controlled by the Authority, such as the Ladies Auxiliary or the Stanton Hospital Foundation.

#### (c) Budget

The budget figures included in these financial statements were provided by the Authority. They are unaudited and intended for information purposes only.

#### (d) Financial instruments

All significant financial assets, financial liabilities and equity instruments 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 practical, 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.



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**Stanton Territorial Health Authority****Notes to Financial Statements**

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**March 31, 2006**

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**2. Accounting Policies and Reporting Procedures (continued)****(e) GNWT funding**

The Authority is primarily funded by the Government of the Northwest Territories ("GNWT") in accordance with budget arrangements established by the DHSS. If the funding arrangements were to change, management is of the opinion that the Authority's operations would be affected. Under the arrangements, the Authority is responsible for the net deficit from operations and is allowed to retain the net surplus from regular operations. These financial statements reflect arrangements approved by DHSS with respect to the year ended March 31, 2006.

**(f) Pledges**

The amount of any pledges to donate funds to the Authority are not included in revenue until such time as the funds are received.

**(g) Inventories**

Inventories are valued at the lower of cost and replacement cost.

**(h) Capital assets**

Buildings, equipment and leaseholds are stated at cost. In accordance with a directive from DHSS, all assets over \$50,000 must be reported and amortized in accordance with the guidelines of the Financial Administration Manual. Title to the capital assets of the Authority purchased with GNWT funds is held on a stewardship basis on behalf of the actual owner, the GNWT. At the directive of DHSS, capital assets were not required to be amortized in the current year.

**(i) Accrued employee leave and termination benefits**

Employees' vacation pay, banked overtime, potential severance pay and estimated removal costs have been accrued in these financial statements.

**(j) Pension contributions**

The Authority and its employees make contributions to the Public Service Superannuation Plan administered by the Government of Canada. These contributions represent the total liability of the Authority and are recognized in the accounts on a current basis.

**(k) Use of estimates**

The preparation of financial statements in conformity with Canadian generally accepted accounting principles for health authorities 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 revenues and expenses during the period. Actual results could differ from those estimates.

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**Stanton Territorial Health Authority****Notes to Financial Statements**

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**March 31, 2006**

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**3. Accounts Receivable (Operating and Capital Fund)**

	<b>Accounts Receivable</b>	<b>Allowance for Doubtful Accounts</b>	<b>Net 2006</b>	<b>Net 2005</b>
Clinical	\$ 43,400	\$ -	\$ 43,400	\$ 25,351
Inpatient	1,965,822	-	1,965,822	549,527
Medical travel	1,913,410	198,293	1,715,117	719,622
Miscellaneous	6,530,376	400,299	6,130,077	4,616,527
Outpatient	251,807	-	251,807	197,522
Travel advances	34,178	-	34,178	37,401
	<b>\$ 10,738,993</b>	<b>\$ 598,592</b>	<b>\$ 10,140,401</b>	<b>\$ 6,145,950</b>

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**4. Inventories (Operating and Capital Fund)**

	<b>2006</b>	<b>2005</b>
Dietary	\$ 34,827	\$ 43,263
General	8,579	24,955
General plant	332,516	327,729
Housekeeping	10,641	12,277
Laboratory	44,048	38,165
Laundry/linen	13,920	18,548
Nursing	489,483	467,756
Pharmacy	230,895	165,342
Radiology	7,059	7,964
Respiratory	14,299	11,940
	<b>\$ 1,186,267</b>	<b>\$ 1,117,939</b>

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**5. Restricted Cash (Capital Advance)**

The Authority received advances from the DHSS for purchase of capital assets for the Authority and other health authorities in the NWT. This amount represents the unexpended funds.

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**Stanton Territorial Health Authority****Notes to Financial Statements**

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**March 31, 2006**

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**6. Capital Assets (Operating and Capital Fund)**

	2006	2005
<b>Assets purchased with Government of the Northwest Territories funds</b>		
Equipment	\$ 7,620,268	\$ 5,292,733
Leaseholds	741,235	741,235
Buildings	38,277,289	37,555,660
	<b>46,638,792</b>	<b>43,589,628</b>
<b>Assets purchased from endowment and special purpose funds</b>		
Equipment	1,298,768	1,298,768
Buildings	385,481	385,481
	<b>1,684,249</b>	<b>1,684,249</b>
	<b>\$ 48,323,041</b>	<b>\$ 45,273,877</b>

**7. Bank Indebtedness**

Bank indebtedness consists of outstanding cheques. During 2005, the Authority received approval for a line of credit of \$2,000,000. Interest will be calculated based on RBC prime rate when the funds are utilized. The line of credit was approved by the Financial Management Board of the GNWT.

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**Stanton Territorial Health Authority****Notes to Financial Statements**

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**March 31, 2006**

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**8. Accounts Payable and Accrued Liabilities****(a) Accountable Capital Advances (Operating and Capital Fund)**

The following accountable capital advances are included in accounts payable:

	<b>2006</b>	<b>2005</b>
Opening balance	\$ 516,329	\$ 1,511,704
Disbursements	(54,642)	(995,375)
Closing balance	<b>\$ 461,687</b>	<b>\$ 516,329</b>

**(b) Professional Development Initiative**

The Authority received \$331,223 from the Government of the Northwest Territories as a professional development initiative. The balance at 2004/2005 of \$112,451 was expended during the current fiscal year.

**9. Employee Leave and Termination Benefits (Operating and Capital Fund)**

Under the conditions of employment, employees qualify for annual leave of varying lengths depending on length of service. Employees also earn retirement and severance remuneration based on number of years of service. Certain employees will also receive assistance with removal costs to return to their point of recruitment. Annual leave is payable within one fiscal year. The payment of the removal and termination is dependent on employees leaving the Authority.

These liabilities are to be funded in the year they become due through regular annual budget allocations receivable from the GNWT.

	<b>2006</b>	<b>2005</b>
Removal	\$ 960,251	\$ 948,790
Termination	1,835,281	1,740,729
Leave and lieu pay	1,928,359	2,015,128
	4,723,891	4,704,647
<b>Current portion</b>	<b>2,384,570</b>	<b>2,384,570</b>
	<b>\$ 2,339,321</b>	<b>\$ 2,320,077</b>

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## Stanton Territorial Health Authority

### Notes to Financial Statements

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March 31, 2006

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#### 10. Related Party Transactions

The Authority controls the Stanton Territorial Hospital Foundation ("Foundation"). The Foundation raises funds to be contributed to the acquisition of assets for the Authority. The Foundation is incorporated under the *Societies Act* of the Northwest Territories and is registered as a charity under the *Income Tax Act*.

The Foundation has not been consolidated in the Authority's financial statements. Financial statements of the Foundation are available upon request. A financial summary of this unconsolidated entity is as follows:

Financial Position as at March 31,	2006	2005
Total assets	\$ 1,727,850	\$ 1,360,941
Total liabilities (1)	1,025,531	710,893
<b>Net assets (2)</b>	<b>\$ 702,319</b>	<b>\$ 650,048</b>

Results of Operations for the year ended March 31,	2006	2005
Total revenues (3)	\$ 637,072	\$ 446,003
Total expenditures (4)	584,801	380,318
<b>Excess of revenue (expenditures)</b>	<b>\$ 52,271</b>	<b>\$ 65,685</b>

Cash Flows as at March 31,	2006	2005
Cash from operations	\$ 124,340	\$ 20,145
Cash generated by (used in) financing and investing activities	4,440	(147,567)
<b>Change in cash position</b>	<b>\$ 128,780</b>	<b>\$ (127,422)</b>

(1) At March 31, 2006 the Foundation owed \$46,100 (2005 - \$3,692) to the Authority.

(2) All of the Foundation's net assets must be provided to the Authority or be used for the Authority's benefit. In accordance with donor imposed restrictions, \$(69,797) (2005 - \$47,914) is restricted for purposes as designated by the donors.

(3) The Authority provided \$50,000 (2005 - \$50,000) to the Foundation as an operating contribution. The Authority also provides office space to the Foundation at no charge.

(4) Total expenses include \$NIL (2005 - \$6,100) contributed to the purchase of capital equipment by the Authority.

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## Stanton Territorial Health Authority

### Notes to Financial Statements

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March 31, 2006

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#### 11. Contingencies

In common with many health authorities, claims are made against the Authority and its staff. The Authority is defending these actions and management does not believe a significant loss will occur.

The Authority's operations are affected by federal, territorial and local laws and regulations regarding environmental protection. The Authority is committed to meeting these existing laws and regulations. Management is not aware of any material environmental liabilities.

#### 12. Commitments

The Authority has entered into a contract to purchase laundry services from a third party for a five year period ending October 31, 2006. An estimate of the remaining costs is \$119,000.

The Authority has entered into a contract to purchase janitorial services from a third party for a five year period ending October 31, 2006. An estimate of the remaining costs is \$392,000.

The Authority has entered into a contract for office equipment. An estimate of the remaining costs is \$80,800.

The Authority has entered into a contract to purchase dietary and nutritional goods and services from a third party for a one year period ending October 31, 2006. An estimate of the remaining costs is \$298,620.

The Authority has entered into a lease for rental space expiring November 2010. An estimate of remaining costs is \$1,047,200.

The Authority has entered two contracts, one for the provision of medical personnel services on contracted air medivac aircraft and the other with an air carrier. An estimate of remaining costs are \$1,355,688 and \$2,400,000, respectively. Both contracts expire March 31, 2007.

The Authority has entered into a lease for rental space expiring May 2009. An estimate of the remaining costs is \$468,540.

The Authority has entered into a lease for rental space expiring September 2008. An estimate of the remaining costs is \$178,950.

The Authority has committed to providing operating funding of \$50,000 to the Foundation for the 2006/2007 fiscal year.

The Authority has entered into an agreement with the physician specialists. This agreement expires March 31, 2008.

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## Stanton Territorial Health Authority

### Notes to Financial Statements

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March 31, 2006

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#### 13. Financial Instruments

Financial instruments consist of recorded amounts of accounts receivable which will result in future cash receipts, as well as bank indebtedness, accounts payable and accrued liabilities, and employee leave and termination benefits 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 customer will fail to perform its obligations. The Authority is exposed to credit risk from customers. However, the Authority has a significant number of customers which minimizes concentration of credit risk.

(b) Fair value

The Authority's carrying value of cash and cash equivalents, accounts receivable, inventories, prepaid expenses, and accounts payable and accrued liabilities approximates its fair value due to the immediate or short-term maturity of these instruments.

The fair value of the employee leave and termination benefits cannot be calculated with any degree of certainty.

(c) Interest rate risk

The Authority manages its exposure to interest rate risk through a floating rate line of credit. The floating rate debt is subject to interest rate cash flow risk, as the required cash flows to service the debt will fluctuate as a result of changes in RBC prime rates.

## Stanton Territorial Health Authority

Operating Fund  
Schedule of Territorial Operating Advance

For the year ended March 31,	2006		2005
	Actual	(Unaudited) Budget	Actual
Government of the Northwest Territories			
Territorial Operating Advance	\$ 43,250,324	\$ 42,676,500	\$ 34,872,467
Medical travel	820,000	820,000	4,300,507
Physicians	9,749,500	9,749,500	8,877,291
Residential drug and alcohol programs	-	-	212,171
	<b>\$ 53,819,824</b>	<b>\$ 53,246,000</b>	<b>\$ 48,262,436</b>



## Stanton Territorial Health Authority

Operating Fund  
Schedule of Other Recoveries

For the year ended March 31,	2006		2005
	Actual	(Unaudited) Budget	Actual
Aboriginal diabetes	\$ 125,055	\$ 135,870	\$ 112,895
Cafeteria/meals on wheels	294,204	317,000	272,923
Compensation	949,510	343,656	794,250
Contaminants (MOM's project)	207,350	207,350	-
Diagnostic imaging services	14,248	300	160
Drugs	1,527,436	1,067,500	852,597
Education services	365	-	11,333
French language services	98,114	68,400	98,775
Government of Nunavut	8,054,968	8,163,336	9,346,246
Grad placement program	441,481	191,606	923,908
Home care	16,431	24,000	21,650
Laboratory tests	61,559	45,000	46,824
Laundry	15,460	12,000	13,713
Medical travel recoveries	1,212,712	647,184	2,340,682
Northern women's health program	108,079	114,745	134,473
Nursing education	7,295	25,291	45,529
Other	659,058	910,026	261,440
Patient aids	117,805	150,000	120,735
Professional development initiative	443,675	112,500	361,549
Services	639,458	394,032	645,923
	<b>\$ 14,994,263</b>	<b>\$ 12,929,796</b>	<b>\$ 16,405,605</b>

## Stanton Territorial Health Authority

**Operating Fund**  
**Schedule of Administration and Support Expenditures**

For the year ended March 31,

2006

2005

	Compensation		Supplies		Total		Actual
	Actual	(Unaudited) Budget	Actual	(Unaudited) Budget	Actual	(Unaudited) Budget	
Administration	\$ 1,574,831	\$ 1,243,171	\$ 327,830	\$ 212,059	\$ 1,902,661	\$ 1,455,230	\$ 1,537,778
Biomedical	620,904	504,647	184,669	223,597	805,573	728,244	633,599
Communications	-	-	254,250	196,331	254,250	196,331	232,517
Computer services	438,231	382,129	118,057	172,008	556,288	554,137	496,673
Corporate services	-	298,896	-	392,501	-	691,397	-
Dietary	727,729	772,728	259,678	242,841	987,407	1,015,569	962,767
Employee services	-	13,404	14	-	14	13,404	1,040,823
Finance	886,948	1,039,201	59,749	52,516	946,697	1,091,717	845,003
Foundation	50,000	50,004	59,455	-	109,455	50,004	106,566
French language	104,845	64,537	14,270	16,000	119,115	80,537	82,600
Health records	756,987	834,263	31,719	41,981	788,706	876,244	841,926
Housekeeping	684,585	657,768	77,518	62,916	762,103	720,684	721,546
Infection control	92,092	90,034	-	-	92,092	90,034	-
Interpreters	217,594	326,756	4,016	9,900	221,610	336,656	250,882
Laundry	197,134	179,784	84,892	85,901	282,026	265,685	210,567
Minor capital	-	-	143,741	178,000	143,741	178,000	122,972
Operating room mgmt system	4,839	321,330	11,181	103,485	16,020	424,815	-
Pastoral care	-	-	20	5,050	20	5,050	12
Patient transport	2,001,885	1,794,096	-	-	2,001,885	1,794,096	1,323,913
Payroll	-	8,707	-	-	-	8,707	-
Physical services	811,910	950,330	651,351	521,882	1,463,261	1,472,212	1,629,221
Planning	131,514	109,251	27,714	3,131	159,228	112,382	179,047
Plant and utilities	-	-	1,449,023	1,687,800	1,449,023	1,687,800	1,388,318
Printing	-	-	152,784	181,272	152,784	181,272	153,250
Purchasing	460,010	462,923	156,095	71,366	616,105	534,289	505,900
Quality management	116,488	113,070	932	896	117,420	113,966	106,690
Registration	530,848	544,711	40,392	36,669	571,240	581,380	614,689
Reprocessing	480,830	461,385	68,019	65,454	548,849	526,839	561,977
Security	637,137	609,000	-	-	637,137	609,000	610,526
Stores	-	-	156,445	151,971	156,445	151,971	158,460
Telehealth	-	74,914	132	2,630	132	77,544	66,528
	<b>\$ 11,527,341</b>	<b>\$ 11,907,039</b>	<b>\$ 4,333,946</b>	<b>\$ 4,718,157</b>	<b>\$ 15,861,287</b>	<b>\$ 16,625,196</b>	<b>\$ 15,384,750</b>

## Stanton Territorial Health Authority

Operating Fund  
Schedule of Hospital Service Expenditures

For the year ended March 31,

2006

2005

	Compensation		Supplies		Total		Actual
	Actual	(Unaudited) Budget	Actual	(Unaudited) Budget	Actual	(Unaudited) Budget	
<b>Ambulatory Care</b>							
Diabetic education	\$ 190,219	\$ 172,350	\$ 55,939	\$ 72,870	\$ 246,158	\$ 245,220	\$ 206,106
Dialysis	401,118	256,503	139,581	93,800	540,699	350,303	298,118
Emergency unit	2,468,420	2,121,172	184,283	154,600	2,652,703	2,275,772	2,702,574
Homecare	-	-	16,332	20,001	16,332	20,001	21,650
Medical day care	457,390	310,472	106,964	80,800	564,354	391,272	507,086
Mental health clinic	423,120	427,587	47,131	62,251	470,251	489,838	430,075
Ophthalmology	978,994	1,020,226	109,958	96,094	1,088,952	1,116,320	1,067,762
Patient navigator	-	-	4,660	-	4,660	-	46,379
Physician support	1,895,851	1,695,885	289,445	303,586	2,185,296	1,999,471	1,960,145
Specialist services	11,015,359	9,385,997	715,175	602,876	11,730,534	9,988,873	10,613,576
Surgical day care	232,756	233,681	15,591	12,230	248,347	245,911	195,421
	18,063,227	15,623,873	1,685,059	1,499,108	19,748,286	17,122,981	18,048,892
<b>Diagnostic and Therapeutic</b>							
Audiology	171,841	200,785	65,143	50,750	236,984	251,535	295,596
Breast screening pilot	204,719	246,300	13,759	25,765	218,478	272,065	158,590
Clinical nutrition	70,541	76,608	777	200	71,318	76,808	71,243
Diagnostic imaging	1,302,155	1,333,906	320,191	395,883	1,622,346	1,729,789	1,836,743
Laboratory	1,708,124	1,668,762	1,275,059	1,249,771	2,983,183	2,918,533	2,898,010
Medical social work	146,301	193,277	15,839	6,919	162,140	200,196	180,998
Northern women's health program	93,923	101,556	24,837	30,749	118,760	132,305	133,734
Occupational therapy	529,947	591,685	88,371	99,010	618,318	690,695	634,032
Pharmacy	455,944	462,418	1,866,639	1,335,460	2,322,583	1,797,878	1,875,915
Physiotherapy	622,510	536,020	38,101	33,201	660,611	569,221	640,790
Respiratory therapy	334,843	273,478	37,888	25,950	372,731	299,428	314,368
Speech language pathology	557,980	629,106	45,109	53,695	603,089	682,801	593,904
	6,198,828	6,313,901	3,791,713	3,307,353	9,990,541	9,621,254	9,633,923
<b>Education</b>							
Eye technician training	68,798	100,346	52,149	67,964	120,947	168,310	181,355
Grad placement	466,124	172,530	9,195	17,700	475,319	190,230	935,369
Inservice education	152,682	126,272	22,649	63,025	175,331	189,297	293,548
Library	-	-	8,235	9,850	8,235	9,850	11,381
Medical education	-	-	82,650	31,000	82,650	31,000	30,499
Nursing education	-	-	61,488	105,995	61,488	105,995	80,096
Specialty training	23,436	-	439,583	291,158	463,019	291,158	517,789
	\$ 711,040	\$ 399,148	\$ 675,949	\$ 586,692	\$ 1,386,989	\$ 985,840	\$ 2,050,037

Stanton Territorial Health Authority

Operating Fund  
Schedule of Hospital Service Expenditures (continued)

For the year ended March 31,		2006		2005			
		Compensation		Supplies		Total	
	Actual	(Unaudited) Budget	Actual	(Unaudited) Budget	Actual	(Unaudited) Budget	Actual
<b>Regional Services</b>							
Aboriginal wellness program	\$ 8,001	\$ -	\$ 21,462	\$ -	\$ 29,463	\$ -	\$ -
Contaminants project	110,744	110,500	96,606	96,850	207,350	207,350	-
Health research	-	3,959	66,909	70,950	66,909	74,909	-
Medical/environment health Office	1,237,400	1,118,573	179,287	195,632	1,416,687	1,314,205	1,000,521
Medical travel	-	-	4,753,716	5,222,235	4,753,716	5,222,235	4,902,476
Other	-	-	64	-	64	-	2,227
Patient referral	957,176	732,055	33,879	22,750	991,055	754,805	563,010
Residential alcohol & drug treatment	-	-	-	-	-	-	212,171
	2,313,321	1,965,087	5,151,923	5,608,417	7,465,244	7,573,504	6,680,405
<b>Nursing Inpatient Services</b>							
Extended care	1,301,421	1,247,766	44,933	38,599	1,346,354	1,286,365	1,416,705
Float pool	522,786	501,015	40	-	522,826	501,015	739,963
Intensive care	1,284,145	997,865	54,053	40,265	1,338,198	1,038,130	1,190,509
Medicine	2,109,948	1,805,644	122,651	93,676	2,232,599	1,899,320	1,951,342
Obstetrics	2,143,031	1,792,991	137,557	115,153	2,280,588	1,908,144	1,966,128
Operating rooms	1,763,354	1,612,052	1,032,306	593,042	2,795,660	2,205,094	2,968,580
Pediatrics	1,344,857	1,476,924	89,988	63,522	1,434,845	1,540,446	1,460,417
Psychiatry	1,178,352	1,231,813	22,363	12,021	1,200,715	1,243,834	1,195,778
Surgery	1,358,537	1,198,287	42,473	63,113	1,401,010	1,261,400	1,609,360
	13,006,431	11,864,357	1,546,364	1,019,391	14,552,795	12,883,748	14,498,782
<b>Undistributed Expenditures</b>							
Cafeteria	-	-	227,445	211,102	227,445	211,102	231,043
Patient aides	-	-	116,718	131,996	116,718	131,996	131,600
Staff housing	-	-	28,496	28,700	28,496	28,700	27,737
	-	-	372,659	371,798	372,659	371,798	390,380
	\$ 40,292,847	\$ 36,166,366	\$ 13,223,667	\$ 12,392,759	\$ 53,516,514	\$ 48,559,125	\$ 51,302,419

## Stanton Territorial Health Authority

**Operating Fund**  
**Schedule of Non-Insured Recoveries and Expenditures**

For the year ended March 31,	2006		2005
	Actual	(Unaudited) Budget	Actual
<b>Revenue</b>	\$ 5,760,636	\$ 7,371,648	\$ 3,787,276
<b>Expenditures</b>			
Eye team	1,765,184	1,903,613	721,118
Eyeglasses	188,913	186,985	178,217
Medical travel	7,674,432	7,852,724	2,764,673
Patient aids	99,760	147,493	123,268
	<b>9,728,289</b>	<b>10,090,815</b>	<b>3,787,276</b>
<b>Deficit</b>	\$ (3,967,653)	\$ (2,719,167)	\$ -

SCHEDULE F

Stanton Territorial Health Authority

Operating Fund  
Schedule of Contributions

For the year ended March 31,

2006

	Actual	(Unaudited) Budget
<b>Aboriginal Diabetes Initiative (SC-383811)</b>		
<b>Revenue</b>	<b>\$ 125,055</b>	<b>\$ 135,870</b>
<b>Expenditures</b>		
Administration	72,648	70,000
Supplies	382	6,870
Recoveries	3,242	-
Teaching materials	9,967	13,000
Training and development	16,951	19,000
Travel	21,865	27,000
	<b>125,055</b>	<b>135,870</b>
<b>Surplus</b>	<b>\$ -</b>	<b>\$ -</b>

**French Language Program (SC377603)**

<b>Revenue</b>	<b>\$ 103,100</b>	<b>\$ 80,537</b>
<b>Expenditures</b>		
Administration	104,845	64,537
Advertising	11,103	5,000
Other material and supplies	2,752	8,000
Training	-	1,500
Travel	414	1,500
	<b>119,114</b>	<b>80,537</b>
<b>Deficit</b>	<b>\$ (16,014)</b>	<b>\$ -</b>

SCHEDULE F (continued)

**Stanton Territorial Health Authority**

**Operating Fund  
Schedule of Contributions (continued)**

For the year ended March 31,

2006

	Actual	(Unaudited) Budget
<b>Northern Women's Health Program (SC974659am5)</b>		
<b>Revenue</b>	<b>\$ 108,079</b>	<b>\$ 114,745</b>
<b>Expenditures</b>		
Administration	93,923	101,556
Advertising	-	1,000
Material and supplies	22,912	29,749
Travel	1,925	-
	<b>118,760</b>	<b>132,305</b>
<b>Deficit</b>	<b>\$ (10,681)</b>	<b>\$ (17,560)</b>

**Grad Placements (Various contracts)**

<b>Revenue</b>	<b>\$ 441,481</b>	<b>\$ 191,606</b>
<b>Expenditures</b>		
Compensation	466,123	172,530
Supplies	361	-
Travel	8,835	17,700
	<b>475,319</b>	<b>190,230</b>
<b>Surplus (deficit)</b>	<b>\$ (33,838)</b>	<b>\$ 1,376</b>

SCHEDULE F (continued)

Stanton Territorial Health Authority

Operating Fund  
Schedule of Contributions (continued)

For the year ended March 31,

2006

	Actual	(Unaudited) Budget
<b>Ophthalmology Service (Various agreements)</b>		
<b>Revenue</b>		
Government of Northwest Territories	\$ 628,951	\$ 701,846
Non-insured - Nunavut	291,491	282,181
Non-insured - Northwest Territories	642,735	637,823
Other	71,406	53,508
	<b>1,634,583</b>	<b>1,675,358</b>
<b>Expenditures</b>		
Compensation	1,047,157	1,090,114
Equipment	15,107	48,297
Eyeglasses/optician contract	188,913	186,985
Other materials and supplies	36,648	37,320
Rent	129,680	99,642
Travel and accommodation	217,078	213,000
	<b>1,634,583</b>	<b>1,675,358</b>
<b>Surplus</b>	<b>\$ -</b>	<b>\$ -</b>



Stanton Territorial Health Authority

Operating Fund  
Schedule of Reserves

For the year ended March 31,

	Deficit Reserve		Leave and Termination Reserve		Special Projects Reserve		Total	
	2006	2005	2006	2005	2006	2005	2006	2005
Balance, beginning of year	\$ 48,664	\$ 292,063	\$ -	\$ -	\$ -	\$ -	\$ 48,664	\$ 292,063
Transfers between funds	(48,664)	(243,399)	-	-	-	-	(48,664)	(243,399)
Balance, end of year	\$ -	\$ 48,664	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,664

SCHEDULE H

Stanton Territorial Health Authority

Capital Assets with Historical Cost \$50,000 and over

For the year ended March 31, 2006

Description	Location	Historical Cost	Note	Purchase Date
<b>Capital assets funded by Government of the Northwest Territories</b>				
Stanton Territorial Hospital	550 Byrne Road	\$ 34,451,524		July 19, 1988
Stanton Territorial Hospital renovations	550 Byrne Road	1,467,193		October 1, 1991
Stanton Territorial Hospital renovations	550 Byrne Road	958,710		October 6, 1992
Stanton Territorial Hospital functional review	550 Byrne Road	120,576		April 19, 1993
Stanton Territorial Hospital renovations	550 Byrne Road	32,136		March 1, 1994
Stanton Territorial Hospital renovations	550 Byrne Road	46,991		Sept. 15, 1995
Stanton Territorial Hospital upgrades	550 Byrne Road	153,879		Sept. 23, 1996
Stanton Territorial Hospital renovations	550 Byrne Road	243,458		August 14, 1998
Staff House	3 Johnson Crescent	81,193		February 1, 1982
Stanton Territorial Hospital upgrades	550 Byrne Road	721,629		March 31, 2006
<b>Buildings</b>		<b>38,277,289</b>		
Leasehold improvements	Stanton Medical Cent.	360,655		Dec. 1, 1995
Leasehold improvements	Diamond Plaza	98,410		October 1, 1998
Leasehold improvements	Gogo Cho Building	282,170		June 1, 1999
<b>Leasehold improvements</b>		<b>741,235</b>		
Radiology/fluoroscopy unit	Stanton Terr. Hosp.	618,084		July 19, 1988
Sterilizer	Stanton Terr. Hosp.	125,162		July 19, 1988
Washer/disinfector	Stanton Terr. Hosp.	60,000		July 19, 1988
Elevators (three)	Stanton Terr. Hosp.	406,350		July 19, 1988
ICU patient monitoring system	Stanton Terr. Hosp.	131,126		October 1, 1991
Large c-arm (radiography unit)	Stanton Terr. Hosp.	131,000		March 25, 1992
Oxygen concentrator	Stanton Terr. Hosp.	264,913		October 20, 1993
Metasys system	Stanton Terr. Hosp.	70,964		August 30, 1994
Phaeoemulsifier	Stanton Terr. Hosp.	60,714		Feb. 15, 1996
Chemistry analyser	Stanton Terr. Hosp.	85,000		Sept. 21, 1998
Telephone system	Stanton Terr. Hosp.	141,108		March 3, 1997
Automated bacteriology system	Stanton Terr. Hosp.	77,434	(1)	Sept. 30, 1997
Ultrasound machine with colour doppler	Stanton Terr. Hosp.	215,251	(1)	Sept. 29, 1997
Ophthalmic microscope	Stanton Terr. Hosp.	16,068	(1)	Feb. 26, 1998
Film processor	Stanton Terr. Hosp.	69,040		July 15, 1998
Telehealth unit	Stanton Terr. Hosp.	100,000		June 1, 1999
Hematology analyser	Stanton Terr. Hosp.	75,893		August 27, 1999
Computer axial tomography unit	Stanton Terr. Hosp.	11,383	(1)	Dec. 1, 1999
Anaesthesia machine upgrade	Stanton Terr. Hosp.	294,326		April 1, 2001
Washer disinfector	Stanton Terr. Hosp.	51,485		April 8, 2001
EO gas sterilizer	Stanton Terr. Hosp.	52,619		April 8, 2001
Security system	Stanton Terr. Hosp.	54,181		April 3, 2001
Automated blood system	Stanton Terr. Hosp.	50,752		April 3, 2001
Fundus camera/Telehealth	Stanton Terr. Hosp.	88,825		December 1, 2001
Physiological monitoring system for ICU	Stanton Terr. Hosp.	215,999		January 5, 2002
Videonystagmography tester	Stanton Terr. Hosp.	65,377		March 31, 2003
C-Arm	Stanton Terr. Hosp.	125,305		March 31, 2003
Tyco ventilator	Stanton Terr. Hosp.	109,940		March 31, 2003
TB analyzer	Stanton Terr. Hosp.	61,375		March 31, 2003
Laposcopic video	Stanton Terr. Hosp.	72,683		March 31, 2004
Pharmacy fume hood	Stanton Terr. Hosp.	66,011		March 31, 2004
Ultrasound machine	Stanton Terr. Hosp.	55,027		March 31, 2004

SCHEDULE H (continued)

Stanton Territorial Health Authority

Capital Assets with Historical Cost \$50,000 and over (continued)

For the year ended March 31, 2006

Description	Location	Historical Cost	Purchase Date
<b>Capital assets funded by Government of the Northwest Territories</b>			
Low temperature sterilization system	Stanton Terr. Hosp.	118,085	March 31, 2005
Surgical table systems	Stanton Terr. Hosp.	172,421	March 31, 2005
Life critical high level ventilator system	Stanton Terr. Hosp.	59,848	March 31, 2005
Anaesthesia system	Stanton Terr. Hosp.	111,413	March 31, 2005
Post anaesthesia recovery room monitor	Stanton Terr. Hosp.	161,745	March 31, 2005
Life critical high level ventilator system	Stanton Terr. Hosp.	59,848	March 31, 2005
Blood gas system	Stanton Terr. Hosp.	58,321	March 31, 2005
Vitros ECI immunodiagnostic systems	Stanton Terr. Hosp.	99,508	March 31, 2005
Operating room sterilization equipment	Stanton Terr. Hosp.	66,118	March 31, 2005
Washer disinfectant	Stanton Terr. Hosp.	74,696	March 31, 2005
Kodak DI equipment	Stanton Terr. Hosp.	287,335	March 31, 2005
IME - 200 Mobile Xray	Stanton Terr. Hosp.	51,658	March 31, 2006
IME - 200 Mobil Xray	Stanton Terr. Hosp.	51,658	March 31, 2006
Apilo 80 ultrasound - cardiac	Stanton Terr. Hosp.	208,064	March 31, 2006
Apilo 80 ultrasound - Radiology	Stanton Terr. Hosp.	192,554	March 31, 2006
General radiographic system	Stanton Terr. Hosp.	265,468	March 31, 2006
Aquillion 16 slice CT scan	Stanton Terr. Hosp.	1,075,790	March 31, 2006
Medium steam sterilizer	Stanton Terr. Hosp.	205,399	March 31, 2006
Laser system - glaucoma & cataract treatment	Stanton Terr. Hosp.	113,564	March 31, 2006
Cataract removal system	Stanton Terr. Hosp.	95,080	March 31, 2006
PO Water treatment system	Stanton Terr. Hosp.	68,300	March 31, 2006
<b>Equipment</b>		<b>7,620,268</b>	
<b>Total assets funded by the Government of the Northwest Territories</b>		<b>46,638,792</b>	
<b>Capital assets funded by donations</b>			
Stanton Territorial Hospital renovations	550 Byrne Road	385,481	Nov. 30, 1999
Automated bacteriology system	Stanton Terr. Hosp.	2,000 (1)	Sept. 30, 1997
Ultrasound machine with colour doppler	Stanton Terr. Hosp.	9,175 (1)	Sept. 29, 1997
Ophthalmic microscope	Stanton Terr. Hosp.	42,000 (1)	Feb. 26, 1998
Computer axial tomography unit	Stanton Terr. Hosp.	910,706 (1)	Dec. 1, 1999
Ultrasound machine	Stanton Terr. Hosp.	161,904	Dec. 1, 1999
Mammography unit	Stanton Terr. Hosp.	117,380	Dec. 1, 1999
Dry imager	Stanton Terr. Hosp.	55,603	Dec. 1, 1999
<b>Equipment</b>		<b>1,298,768</b>	
<b>Total assets funded by donations</b>		<b>1,684,249</b>	
<b>Total assets with Historical Cost \$50,000 and over</b>		<b>\$ 48,323,041</b>	

- (1) These items were partially funded by the GNWT and partially funded by donations.  
 (2) No capital assets were disposed of in fiscal 2005/2006

## Stanton Territorial Health Authority

**Capital Assets with Historical Cost Between \$5,000 and \$50,000**

For the year ended March 31, 2006

<b>Description</b>	<b>Location</b>	<b>Historical Cost</b>
<b>Purchases funded by GNWT</b>		
Computer accessories	Stanton Territorial Hospital	\$ 33,721
Dialysis machine	Stanton Territorial Hospital	29,300
Dinampa pro 3000 NIBP monitors	Stanton Territorial Hospital	19,600
Fetal monitor	Stanton Territorial Hospital	39,455
Patient stretchers	Stanton Territorial Hospital	21,220
Physiological monitor	Stanton Territorial Hospital	16,208
Project heartbeat	Stanton Territorial Hospital	10,803
Trauma stretchers	Stanton Territorial Hospital	41,468
<b>Total Capital Assets with Historical Cost Between \$5,000 and \$50,000</b>		<b>\$ 211,775</b>

**Yellowknife Health and Social Services Authority**  
**Financial Statements**  
**March 31, 2006**

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## **Auditors' Report**

### **To the Minister of Health and Social Services and the Yellowknife Health and Social Services Authority**

We have audited the operating and capital fund balance sheet of the Yellowknife Health and Social Services Authority as at March 31, 2006, and the statements of equity and reserves, operations and capital and changes in financial position for the year then ended. We have also audited the revenues and expenditures of all programs funded through contribution agreements with the Department of Health and Social Services which total \$50,000 or more, as listed in Schedule J. These financial statements have been prepared to comply with the financial guidelines of the Department of Health and Social Services. 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.

Except as explained in the following paragraph, 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.

Salaries and benefits paid to employees of the Authority are administered by the Government of the Northwest Territories. Our audit scope was limited as we were not able to audit the components of salaries and benefits expenditures. Accordingly, we were not able to determine whether any adjustments might be necessary to salaries and benefits expenditures, liabilities, employee termination and leave benefits, excess of revenue, expenditures and surplus.

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 Department of Health and Social Services. The current policy of the Department of Health and Social Services is to expense any assets under \$50,000 and record any assets over \$50,000 as a capital item. No amortization is recorded. Under generally accepted accounting principles, an organization should amortize assets. Additions of capital assets are recorded as additions on the statement of financial position without being recorded on the statement of operations. Under generally accepted accounting principles, capital asset funding should be recorded on the statement of operations. The amount paid by the employer and employee for the employee leave and termination benefits have not been disclosed. Under generally accepted accounting principles, this information should be disclosed. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

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**Auditors' Report (continued)**

In our opinion, except for the effects of adjustments, if any, which might have been determined necessary had we been able to audit salaries and benefits expenditure as described in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of the Yellowknife Health and Social Services Authority as at March 31, 2006, and the results of its operations and changes in financial position for the year then ended. Furthermore, except for the limitation already described, these statements present fairly, in all material respects, the funding and expenditures of all Health and Social Services funded programs of \$50,000 or more per Schedule J for the year ended March 31, 2006, in accordance with the provisions established by the individual contribution agreements.

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

*Mackay LLP*

Chartered Accountants

Yellowknife, Northwest Territories  
May 31, 2006

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## Yellowknife Health and Social Services Authority

## Operating and Capital Fund Balance Sheet

As at March 31,	2006	2005
<b>Assets</b>		
<b>Current</b>		
Cash	\$ 1,217,036	\$ 2,115,761
Restricted cash and short-term investments (Note 3)	1,143,780	1,053,707
Accounts receivable (Note 4)	2,069,176	1,665,382
Prepaid expenses (Note 5)	208,553	486,494
	<b>4,638,545</b>	<b>5,321,344</b>
<b>Capital assets (Schedule H)</b>	<b>906,549</b>	<b>614,983</b>
	<b>\$ 5,545,094</b>	<b>\$ 5,936,327</b>

**Liabilities**

<b>Current</b>		
Accounts payable and accrued liabilities	\$ 2,782,972	\$ 3,073,209
Deferred revenue (Note 6)	172,388	479,685
Employee leave and termination benefits (Note 7)	835,645	814,339
	<b>3,791,005</b>	<b>4,367,233</b>
<b>Employee leave and termination benefits (Note 7)</b>	<b>368,358</b>	<b>386,152</b>
	<b>4,159,363</b>	<b>4,753,385</b>

**Equity and Reserves**

Operating Fund	449,065	602,432
Leave and Termination Liability Fund	(1,113,663)	(1,088,180)
Capital Fund	906,549	614,983
Deficit Reserve	1,015,373	912,223
Termination Benefit Reserve	90,339	112,310
Donations Reserve	38,068	29,174
	<b>1,385,731</b>	<b>1,182,942</b>
	<b>\$ 5,545,094</b>	<b>\$ 5,936,327</b>

Contingencies (Note 8)

Approved on behalf of the Authority

\_\_\_\_\_ Chairperson of the Authority

\_\_\_\_\_ Chief Executive Officer

## Yellowknife Health and Social Services Authority

### Statement of Equity and Reserves

For the year ended March 31,

	Operating Fund		Leave and Termination Liability Fund		Capital Fund		Deficit Reserve		Termination Benefit Reserve		Donations Reserve	
	2006	2005	2006	2005	2006	2005	2006	2005	2006	2005	2006	2005
Balance, beginning of year	\$ 602,432	\$ 251,667	\$(1,088,180)	\$(700,146)	\$ 614,983	\$ 577,349	\$ 912,223	\$1,322,379	\$ 112,310	\$ 120,422	\$ 29,174	\$ -
Surplus (deficit), before unfunded item	202,789	(297,311)	-	-	-	-	-	-	-	-	-	-
Increase in employee leave and termination benefits	3,512	-	(3,512)	(91,418)	-	-	-	-	-	-	-	-
Transfer to deficit reserve	(103,150)	-	-	-	-	-	103,150	-	-	-	-	-
Transfer to (from) operating fund, special project and deficit reserves	35,048	685,710	(21,971)	(296,616)	-	-	-	(410,156)	(21,971)	(8,112)	8,894	29,174
Capital asset financed by DHSS	(291,566)	(37,634)	-	-	291,566	37,634	-	-	-	-	-	-
<b>Balance, end of year</b>	<b>\$ 449,065</b>	<b>\$ 602,432</b>	<b>\$(1,113,663)</b>	<b>\$(1,088,180)</b>	<b>\$ 906,549</b>	<b>\$ 614,983</b>	<b>\$ 1,015,373</b>	<b>\$ 912,223</b>	<b>\$ 90,339</b>	<b>\$ 112,310</b>	<b>\$ 38,068</b>	<b>\$ 29,174</b>

## Yellowknife Health and Social Services Authority

## Statement of Operations and Capital

For the year ended March 31,		2006	2005
	(Unaudited) Budget	Actual	Actual
<b>Revenue</b>			
Territorial operating advances (Schedule A)	\$ 31,506,000	\$ 24,488,990	\$ 31,585,597
Physician chargeback	-	7,999,167	-
Patient services	1,297,000	1,696,676	1,566,913
Out of territory revenue	750,000	706,483	649,346
Other recoveries (Schedule B)	153,800	345,533	230,489
Other revenue (Schedule C)	349,000	205,137	35,821
Investment revenue	110,000	110,811	109,372
Non-insured recoveries (Schedule G)	10,500	-	2,273
Contribution agreements (Schedule J)	1,304,802	1,921,005	1,983,991
	<b>35,481,102</b>	<b>37,473,802</b>	<b>36,163,802</b>
<b>Expenditures</b>			
Administration expenses (Schedule D)	3,404,802	3,400,354	3,880,462
Regional expenses (Schedule F)	30,788,833	32,241,220	30,723,436
Non-insured expenditures (Schedule G)	10,500	-	2,276
Contribution agreements (Schedule J)	1,276,967	1,629,439	1,946,357
	<b>35,481,102</b>	<b>37,271,013</b>	<b>36,552,531</b>
<b>Operating surplus (deficit)</b>	-	<b>202,789</b>	<b>(388,729)</b>
<b>Unfunded item</b>			
Change in employee leave and termination benefits	-	3,512	91,418
<b>Operating surplus (deficit), after unfunded item</b>	<b>\$ -</b>	<b>\$ 206,301</b>	<b>\$ (297,311)</b>

## Yellowknife Health and Social Services Authority

**Operating and Capital Fund  
Statement of Changes in Financial Position**

For the year ended March 31,	2006	2005
<b>Operating activities</b>		
Cash received from:		
Government of the Northwest Territories	\$ 34,488,551	\$ 33,568,651
Recoveries and general revenue	2,046,558	1,911,841
Projects for Canada, Nunavut, and others	218,590	700,935
	36,753,699	36,181,427
Cash paid for:		
Compensation and benefits	(22,151,175)	(20,457,530)
Grants and contributions	(1,612,219)	(1,946,357)
Operations and maintenance	(13,507,390)	(13,861,922)
	(37,270,784)	(36,265,809)
Net cash from operating activities	(517,085)	(84,382)
<b>Investing activity</b>		
Capital Purchases	(291,566)	(37,634)
Net cash from investing activity	(291,566)	(37,634)
Change in cash position	(808,651)	(122,016)
Cash position, beginning of year	3,169,467	3,291,483
Cash position, end of year	\$ 2,360,816	\$ 3,169,467
<b>Represented by</b>		
Cash	\$ 1,217,036	\$ 2,115,761
Restricted cash and short-term investments	1,143,780	1,053,707
	\$ 2,360,816	\$ 3,169,468

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# Yellowknife Health and Social Services Authority

## Notes to Financial Statements

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March 31, 2006

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### 1. Authority

Yellowknife Health and Social Services Authority ("YHSSA") operates under the authority of the *Hospital Insurance and Health and Social Services Act* of the Northwest Territories.

### 2. Accounting Policies and Reporting Procedures

#### Basis of presentation

These financial statements have been prepared in accordance with the directives of the Department of Health and Social Services ("DHSS"). The following is a summary of the significant accounting policies used in the preparation of these financial statements.

#### (a) Funds

The accounts of YHSSA are maintained in three funds. The Operating Fund is used to record all operating revenues and expenses for YHSSA. The Capital Fund is used to record assets purchased and capital asset funding. The Leave and Termination Liability Fund is used to record the change in employee leave and termination benefits combined with any amounts transferred from operations to fund these liabilities.

#### (b) Surplus

The DHSS policy requires establishing the following surplus reserves:

Deficit Reserve - reflects the funds maintained in a reserve according to the DHSS Surplus/Deficit Retention Policy.

Termination Benefit Reserve - the funds received in advance for the severance liability of employees who were transferred to YHSSA from the Government of Northwest Territories ("GNWT"). These liabilities will be reduced as employees leave YHSSA, and as they are paid out.

The YHSSA has established the following internal surplus reserve:

Donations Reserve - funds received from community members for purchase of small equipment and special initiatives.

#### (c) Budget

Budget figures were those approved by the YHSSA board of directors. The budget figures are not audited.

#### (d) Financial instruments

All significant financial assets, financial liabilities and equity instruments of the YHSSA 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.

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# Yellowknife Health and Social Services Authority

## Notes to Financial Statements

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March 31, 2006

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### 2. Accounting Policies and Reporting Procedures (continued)

#### (e) Territorial operating advance

YHSSA is primarily funded by the GNWT in accordance with budget arrangements established by the DHSS. Under the arrangements, YHSSA is responsible for the net deficit from operations and is allowed to retain surpluses from core programs. Any capital funding not spent may be retained for future capital purchases. These policies do not apply to contribution agreements, where an accounting and return of surpluses may be required.

#### (f) Capital assets

Capital assets, consisting of buildings and equipment initially transferred to YHSSA from the Government of Canada or subsequently purchased by the GNWT on their behalf, are not shown on the balance sheet. Other capital assets purchased are recorded at cost on the balance sheet and expensed in the year of acquisition. In accordance with a directive from DHSS, all assets over \$50,000 must be reported and amortized in accordance with the guidelines of the Financial Administration Manual. Title to the capital assets of the YHSSA purchased with GNWT funds is held on a stewardship basis on behalf of the actual owner, the GNWT.

At the directive of DHSS assets were not required to be amortized in the current year.

#### (g) Employee leave and termination benefits

Employees' vacation pay, potential severance pay and estimated removal costs have been accrued in these financial statements.

#### (h) Pension contributions

YHSSA and its employees make contributions to the Public Service Superannuation Plan administered by the Government of Canada. These contributions represent the total liability of the YHSSA and are recognized in the accounts on a current basis.

YHSSA and its contracted physicians make contributions to a physician directed investment fund administered by MD Management. These contributions represent the total liability of the YHSSA and are recognized in the accounts on a current basis.

#### (i) Economic dependence

YHSSA receives its funding primarily from the GNWT. If the funding arrangements were to change management is of the opinion that YHSSA operations would be affected.

#### (j) Use of estimates

The preparation of these financial statements in conformity with Canadian generally accepted accounting principles 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 these estimates.



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## Yellowknife Health and Social Services Authority

### Notes to Financial Statements

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March 31, 2006

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#### 3. Restricted Cash and Short-Term Investments

In accordance with DHSS guidelines, the balances in the Termination Benefit Reserve, Donation Reserve, and Deficit Reserve have equivalent restricted cash balances. The restricted cash and short-term investment balances can be accessed, as needed, to fund termination liability payments, deficits and special projects, as approved by DHSS.

YHSSA also receives donations from community members. The donations are internally restricted for purchase of small equipment and special initiatives.

Cash and short-term investments are restricted as follows

	2006	2005
Deficit Reserve	\$ 1,015,373	\$ 912,223
Donation Reserve	38,068	29,174
Termination Benefit Reserve	90,339	112,310
	<hr/>	<hr/>
	\$ 1,143,780	\$ 1,053,707

Restricted cash and short-term investments are represented by

	2006	2005
Cash	\$ 88,780	\$ 1,053,707
Flexible Guaranteed Investment Certificate - Canadian Imperial Bank of Commerce. Annual interest rate of 3.6% paid on maturity. Certificate matures on March 28, 2007. The fair value of the investment approximates its carrying value due to the short-term nature of the investment.	1,055,000	-
	<hr/>	<hr/>
	\$ 1,143,780	\$ 1,053,707

#### 4. Accounts Receivable

	2006	2005
Government of the Northwest Territories	\$ 906,806	\$ 1,097,367
Government of Nunavut	643,595	155,702
Other	518,775	412,313
	<hr/>	<hr/>
	\$ 2,069,176	\$ 1,665,382

The accounts receivable is net of allowance for doubtful accounts of \$80,789 (2005 - \$73,915). Included in the amount due from the Government of the Northwest Territories is an amount due from the Department of Health and Social Services for \$238,330 relating to physicians chargebacks. The Department of Health and Social Services has indicated that it will apply for supplemental funding to allow for payment of the receivable. As a result, the receivable has not been allowed for as a doubtful account in the financial statements.

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## Yellowknife Health and Social Services Authority

### Notes to Financial Statements

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March 31, 2006

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#### 5. Prepaid Expenses

	2006	2005
Other	\$ 208,553	\$ 194,929
Primary health care	-	291,565
	<u>\$ 208,553</u>	<u>\$ 486,494</u>

#### 6. Deferred Revenue

Deferred revenue consists of amounts that have been deferred as a result of project completion dates extending beyond the fiscal year end, or conditions attached to the use of the funds.

	2006	2005
Department of Health and Social Services		
Primary health care	\$ -	\$ 291,565
Professional development initiative 2005	146,320	146,320
Professional development initiative 2004	26,068	41,800
	<u>\$ 172,388</u>	<u>\$ 479,685</u>

#### 7. Employee Leave and Termination Benefits

Under the conditions of employment, employees qualify for annual leave of varying hours depending on length of service. Employees also earn retirement and severance remuneration based on number of years of service. Certain employees will also receive assistance with removal costs to return to their point of recruitment. Annual leave is payable within one fiscal year. The payment of the other amounts is dependent on employees leaving the employment of YHSSA.

These liabilities are to be funded in the year they become due through regular annual budget allocations that are received from the GNWT.

	2006	2005
Removal	\$ 142,800	\$ 173,402
Termination	260,073	304,989
Leave	801,130	722,100
	<u>1,204,003</u>	<u>1,200,491</u>
<b>Less: portion included in current liabilities</b>	<u><b>(835,645)</b></u>	<u><b>(814,339)</b></u>
<b>Long-term portion</b>	<u><b>\$ 368,358</b></u>	<u><b>\$ 386,152</b></u>

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# Yellowknife Health and Social Services Authority

## Notes to Financial Statements

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March 31, 2006

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### 8. Contingencies

The Authority's operations are affected by federal, territorial and local laws and regulations regarding environmental protection. The Authority is committed to meeting these existing laws and regulations. Management is not aware of any material environmental liabilities.

### 9. Commitments

YHSSA has commitments for office space leases, contractual agreements for services and purchases which will require payment in upcoming years. The minimum annual payments for these commitments are as follows:

	Office Space Leases	Service Contracts	Contributions	Total
2007	\$ 1,078,236	\$ 3,582,885	\$ 4,225,738	\$ 8,886,859
2008	421,513	-	-	421,513
2009	373,236	-	-	373,236
2010	244,578	-	-	244,578
2011 and thereafter	178,986	-	-	178,986
	<b>\$ 2,296,549</b>	<b>\$ 3,582,885</b>	<b>\$ 4,225,738</b>	<b>\$10,105,172</b>

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### 9. Financial Instruments

Financial instruments consist of recorded amounts of restricted cash and accounts receivable which will result in future cash receipts, as well as accounts payable and accrued liabilities 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 customer will fail to perform its obligations. The Authority is exposed to credit risk from its customers. However, the Authority has a significant number of customers which minimizes the concentration of credit risk.

(b) Fair value

The Authority's carrying value of cash, restricted cash, accounts receivable, accounts payable and accrued liabilities approximates its fair value due to the immediate or short-term maturity of these instruments.

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# Yellowknife Health and Social Services Authority

## Notes to Financial Statements

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March 31, 2006

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### 10. Comparative Figures

Certain of the comparative figures have been reclassified to conform to the presentation adopted in the current year.

Yellowknife Health and Social Services Authority

Schedule of Territorial Operating Advances

	For the year ended March 31,								
	Yellowknife		Lutsel K'e		Deninu		Total		Total
	(unaudited) Budget	Actual	(unaudited) Budget	Actual	(unaudited) Budget	Actual	(unaudited) Budget	Actual	Actual
Authority Social Service Delivery	\$ 2,592,000	\$ 2,732,000	\$ 494,000	\$ 494,000	\$ 337,000	\$ 337,000	\$ 3,423,000	\$ 3,563,000	\$ 3,057,589
Community Wellness Programs	804,000	806,000	-	-	13,000	13,000	817,000	819,000	1,495,374
Family Violence Programs	588,000	590,000	1,000	2,000	1,000	1,000	590,000	593,000	590,989
Foster Care	2,807,000	2,807,000	70,000	70,000	18,000	18,000	2,895,000	2,895,000	2,880,202
Health Centres	1,563,000	1,978,000	714,000	718,000	734,000	739,000	3,011,000	3,435,000	3,026,348
Health Promotion	-	-	9,000	26,000	26,000	9,000	35,000	35,000	35,091
Homecare	942,000	1,200,000	50,000	50,000	113,000	113,000	1,105,000	1,363,000	969,317
Hospital Insurance and DHSS Administration	1,643,000	1,332,000	197,000	172,000	361,000	356,000	2,201,000	1,860,000	2,391,618
Intervention Services	203,000	203,000	3,000	3,000	5,000	5,000	211,000	211,000	211,000
Physicians Programs	10,756,000	3,233,990	-	-	-	-	10,756,000	3,233,990	10,503,073
Residential Care - Alcohol and Drug Programs	727,000	727,000	-	-	-	-	727,000	727,000	727,403
Residential Care - Children	1,203,000	1,209,000	-	-	-	-	1,203,000	1,209,000	1,206,454
Residential Care - Elderly and Handicapped	4,488,000	4,501,000	43,000	43,000	1,000	1,000	4,532,000	4,545,000	4,491,139
Regional Adjustment - Collective Agreement	-	(105,000)	-	56,000	-	49,000	-	-	-
	\$28,316,000	\$21,213,990	\$ 1,581,000	\$ 1,617,000	\$ 1,609,000	\$ 1,658,000	\$31,506,000	\$24,488,990	\$31,585,597

## Yellowknife Health and Social Services Authority

## Schedule of Other Recoveries

For the year ended March 31,	2006		2005
	(unaudited) Budget	Actual	Actual
<b>Yellowknife Health and Social Services</b>			
Meals on wheels	\$ -	\$ 16,802	\$ -
Other	-	99,926	99,152
Physician services	70,000	96,617	17,998
Vaccines	50,000	88,446	72,790
	<b>120,000</b>	<b>301,791</b>	<b>189,940</b>
<b>Lutsel K'e</b>			
Other	12,000	6,750	10,058
<b>Deninu</b>			
Other	21,800	36,992	30,491
	<b>\$ 153,800</b>	<b>\$ 345,533</b>	<b>\$ 230,489</b>

## Yellowknife Health and Social Services Authority

## Schedule of Other Revenues

For the year ended March 31,	2006		2005
	(unaudited) Budget	Actual	Actual
<b>Yellowknife Health and Social Services</b>			
Administration fees	\$ -	\$ 26,576	\$ -
Donations	-	14,250	13,210
Other	17,000	14,402	22,611
Professional Development Initiative 05/06	317,000	82,425	-
Professional Development Initiative 03/04	15,000	13,484	-
Social Worker Training	-	54,000	-
	<b>\$ 349,000</b>	<b>\$ 205,137</b>	<b>\$ 35,821</b>

## Yellowknife Health and Social Services Authority

## Schedule of Administration Expenses

For the year ended March 31,

2006

2005

	Compensation		Other Expenditures		Total		Total
	(unaudited) Budget	Actual	(unaudited) Budget	Actual	(unaudited) Budget	Actual	Actual
<b>Yellowknife Health and Social Services</b>							
Board of Trustees	\$ 25,000	\$ 14,717	\$ 36,150	\$ 12,053	\$ 61,150	\$ 26,770	\$ 51,317
Corporate Services	144,088	142,140	716,970	784,466	861,058	926,606	1,114,469
Executive	618,723	882,004	66,300	94,372	685,023	976,376	914,540
Finance, Payroll, Systems	568,095	687,668	150,300	162,722	718,395	850,390	958,486
Human Resources	328,097	742	249,000	79,059	577,097	79,801	351,669
Electronic Medical Records	-	-	-	-	-	-	49,830
	1,684,003	1,727,271	1,218,720	1,132,672	2,902,723	2,859,943	3,440,311
<b>Lutsel K'e</b>							
Board of Trustees	8,800	7,760	9,200	11,597	18,000	19,357	9,774
Corporate Services	184,123	181,764	12,000	19,562	196,123	201,326	131,115
	192,923	189,524	21,200	31,159	214,123	220,683	140,889
<b>Deninu</b>							
Board of Trustees	7,400	4,842	2,900	7,643	10,300	12,485	9,898
Corporate Services	195,126	239,505	82,530	67,738	277,656	307,243	289,364
	202,526	244,347	85,430	75,381	287,956	319,728	299,262
	\$ 2,079,452	\$ 2,161,142	\$ 1,325,350	\$ 1,239,212	\$ 3,404,802	\$ 3,400,354	\$ 3,880,462



Yellowknife Health and Social Services Authority

Schedule of Hospital Expenses

For the year ended March 31,

2006

2005

	Compensation		Other Expenditures		Total		Total
	(unaudited) Budget	Actual	(unaudited) Budget	Actual	(unaudited) Budget	Actual	Actual
<b>Yellowknife Health and Social Services</b>							
Hospital expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Lutsel K'e</b>							
Hospital expenses	-	-	-	-	-	-	-
<b>Deninu</b>							
Hospital expenses	-	-	-	-	-	-	-
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Yellowknife Health and Social Services Authority

## Schedule of Regional Expenses

For the year ended March 31,		2006		2005			
Compensation		Other Expenditures		Total			
	(unaudited) Budget	Actual	(unaudited) Budget	Actual	(unaudited) Budget	Actual	Actual
<b>Yellowknife</b>							
Adult Services	\$ 177,917	\$ 153,313	\$ 334,000	\$ 351,402	\$ 511,917	\$ 504,715	\$ 528,399
Aven's Centre	-	-	1,975,954	1,976,314	1,975,954	1,976,314	1,925,954
Child Welfare	1,426,789	1,678,581	100,100	119,351	1,526,889	1,797,932	1,791,587
Clinic Administration	2,296,298	2,760,166	949,380	1,010,021	3,245,678	3,770,187	3,442,137
Community Alcohol/Drug Programs	-	-	592,119	402,334	592,119	402,334	675,941
Family Counselling	722,575	513,295	106,650	120,630	829,225	633,925	484,562
Family Violence	-	-	611,851	612,665	611,851	612,665	614,753
Foster Care	355,000	156,136	2,452,000	2,909,807	2,807,000	3,065,943	3,020,149
Group Independent Living	-	-	731,023	444,560	731,023	444,560	786,445
Home Care	993,677	1,191,495	82,500	96,095	1,076,177	1,287,590	1,284,867
Intervention Services	-	1,245	-	37,643	-	38,888	42,495
Mental Health Coordination	158,503	85,571	500	2,588	159,003	88,159	159,589
New Horizon Centre	80,146	254,483	34,500	30,947	114,646	285,430	127,387
Physician Services	8,139,036	8,367,600	442,296	485,449	8,581,332	8,853,049	8,274,455
Public Health	1,160,924	1,266,814	289,100	422,658	1,450,024	1,689,472	1,346,802
Regional Health Promotion	78,408	79,702	31,650	29,974	110,058	109,676	120,720
Regional Nutrition	89,902	34,042	18,200	2,908	108,102	36,950	115,202
Residential Care - Alcohol and Drug	-	-	337,356	356,213	337,356	356,213	374,737
Residential Care - Children	1,160,040	1,163,554	43,000	57,607	1,203,040	1,221,161	1,222,688
Residential Care - Elderly	-	248	4,000	-	4,000	248	-
Special Needs	-	-	24,000	18,281	24,000	18,281	41,410
Social Program Support	135,119	163,463	-	-	135,119	163,463	167,174
Supported Independent Living	-	-	1,411,675	1,672,093	1,411,675	1,672,093	1,282,062
YWCA Programs - 23 Rycon	-	-	520,423	547,940	520,423	547,940	129,203
Midwifery	-	3,104	-	3,046	-	6,150	-
	16,974,334	17,872,812	11,092,277	11,710,526	28,066,611	29,583,338	27,958,718

Yellowknife Health and Social Services Authority

Schedule of Regional Expenses

	For the year ended March 31,						2006	2005
	Compensation		Other Expenditures		Total		Total	
	(unaudited) Budget	Actual	(unaudited) Budget	Actual	(unaudited) Budget	Actual	Actual	
<b>Lutsel K'e</b>								
Child Welfare	190,474	120,311	57,020	24,384	247,494	144,695	152,508	
Community Alcohol/Drug Programs	209,497	150,482	13,000	11,608	222,497	162,090	192,416	
Dental Therapy	50,620	26,648	9,000	3,262	59,620	29,910	79,337	
Family Violence	-	-	1,000	283	1,000	283	536	
Foster Care	-	-	70,000	33,252	70,000	33,252	30,919	
Health Centre	506,507	578,827	155,500	185,281	662,007	764,108	789,668	
Home Care	67,371	45,424	1,800	1,198	69,171	46,622	39,051	
Intervention Services	500	45	12,000	5,019	12,500	5,064	5,445	
Residential Care	35,089	41,362	-	110	35,089	41,472	55,552	
Special Needs	-	-	-	1,819	-	1,819	3,143	
	1,060,058	963,099	319,320	266,216	1,379,378	1,229,315	1,348,575	
<b>Deninu</b>								
Child Welfare	192,414	105,192	48,994	18,377	241,408	123,569	196,314	
Community Alcohol/Drug Programs	63,289	-	-	70,680	63,289	70,680	76,942	
Family Violence	-	-	1,000	260	1,000	260	260	
Foster Care	-	-	17,900	10,241	17,900	10,241	18,615	
Health Centre	480,265	711,507	135,200	133,305	615,465	844,812	687,414	
Home Care	72,926	343,636	1,600	1,458	74,526	345,094	124,980	
Intervention Services	1,000	2,602	20,100	6,826	21,100	9,428	10,796	
Residential Care	283,211	736	24,945	20,597	308,156	21,333	300,822	
Special Needs	-	-	-	3,150	-	3,150	-	
	1,093,105	1,163,673	249,739	264,894	1,342,844	1,428,567	1,416,143	
	\$ 19,127,497	\$ 19,999,584	\$ 11,661,336	\$ 12,241,636	\$ 30,788,833	\$ 32,241,220	\$ 30,723,436	

## Yellowknife Health and Social Services Authority

## Schedule of Non-insured Recoveries

For the year ended March 31,	2006		2005
	(unaudited) Budget	Actual	Actual
<b>Revenue</b>			
<b>Lutsel K'e</b>			
Dental services	\$ -	\$ -	\$ 400
<b>Deninu</b>			
Dental services	10,500	-	1,873
	<b>10,500</b>	<b>-</b>	<b>2,273</b>
<b>Expenditures</b>			
<b>Lutsel K'e</b>			
Dental services	-	-	403
<b>Deninu</b>			
Dental services	10,500	-	1,873
	<b>10,500</b>	<b>-</b>	<b>2,276</b>
<b>Operating deficit</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (3)</b>

## Yellowknife Health and Social Services Authority

## Schedule of Capital Assets with Historical Costs \$50,000 and Over

For the year ended March 31,	2006	
	Historical cost	Date of Purchase
<b>Capital Assets Financed by the GNWT</b>		
Leasehold improvements	\$ 360,000	Feb 28, 2001
Leasehold improvements - Primary Health Facility	37,634	Mar 31, 2005
Leasehold improvements - Primary Health Facility	291,566	Mar 31, 2006
<b>Total Assets Financed by the GNWT</b>	<b>689,200</b>	
<b>Capital Assets Financed by YHSSA</b>		
Leasehold improvements	217,349	Nov 15, 2002
<b>Total Assets Financed by YHSSA</b>	<b>217,349</b>	
<b>Total Capital Expenditures over \$50,000</b>	<b>\$ 906,549</b>	

## Yellowknife Health and Social Services Authority

## Schedule of Capital Assets between \$5,000 and \$50,000

For the year ended March 31,	2006	2005
<b>Capital Assets Financed by the GNWT</b>		
Autoclave	\$ -	\$ 10,280
Computer monitors	25,460	29,419
Computer servers	32,587	33,029
Computer network	13,260	-
Dental equipment	-	5,603
Dental compressor and pump	-	8,925
Leasehold improvements	-	22,268
Lift system	5,100	-
Office furniture	-	19,788
Sirona X-Ray machine	-	5,685
Vehicles	-	87,281
Xerox copycentre	12,090	-
<b>Total Capital Expenditures between \$5,000 and \$50,000</b>	<b>\$ 88,497</b>	<b>\$ 222,278</b>

## Yellowknife Health and Social Services Authority

## Schedule of Contribution Agreements

For the year ended March 31, 2006

	CHN Development Training Fund	Electronic Medical Record Phase 2	CPNP Nutrition Support	French Language Coordinator	Sidedoor Youth
<b>Revenue</b>					
Department of Health and Social Services	\$ 48,489	\$ 88,451	\$ 134,468	\$ 36,685	\$ 80,451
<b>Expenses</b>					
Compensation	44,149	58,450	82,877	33,854	-
Supplies	-	-	23,572	-	-
Sundry	4,340	5,806	21,616	2,831	-
Equipment	-	24,195	-	-	-
Referred out services	-	-	-	-	80,451
	48,489	88,451	128,065	36,685	80,451
<b>Excess revenue from operations</b>	-	-	6,403	-	-
Administrative expense allocation	-	-	6,403	-	-
Capital renovations transferred to capital fund	-	-	-	-	-
<b>Excess Revenue</b>	\$ -	\$ -	\$ -	\$ -	\$ -

## Yellowknife Health and Social Services Authority

## Schedule of Contribution Agreements

For the year ended March 31, 2006

	Advanced Nurse Mentorship	Interdisciplinary Collaboration	Healthy Families	Primary Health Care
<b>Revenue</b>				
Department of Health and Social Services	\$ 8,665	\$ 23,348	\$ 353,850	\$ 352,571
<b>Expenses</b>				
Compensation	3,739	8,487	295,159	52,794
Supplies	-	3,987	2,908	-
Sundry	4,926	10,874	28,961	8,211
Equipment	-	-	9,972	-
Referred out services	-	-	-	-
	8,665	23,348	337,000	61,005
<b>Excess revenue from operations</b>	-	-	16,850	291,566
Administrative expense allocation	-	-	16,850	-
Capital renovations transferred to capital fund	-	-	-	(291,566)
<b>Excess Revenue</b>	\$ -	\$ -	\$ -	\$ -

Yellowknife Health and Social Services Authority

Schedule of Contribution Agreements

For the year ended March 31,				2006	2005	
	Homecare Enhancement Lutsel K'e	Homecare Enhancement Yellowknife	Homecare Enhancement Deninu	Total Actual	Total (unaudited) Budget	Total Actual
<b>Revenue</b>						
Department of Health and Social Services	\$ 58,639	\$ 592,756	\$ 142,632	\$ 1,921,005	\$ 1,304,802	\$ 1,983,991
<b>Expenses</b>						
Compensation	47,803	588,122	139,467	1,354,901	1,137,394	1,297,207
Supplies	96	-	-	30,563	32,750	14,000
Sundry	10,740	4,634	3,165	106,104	84,823	202,224
Equipment	-	-	-	34,167	12,000	158,216
Referred out services	-	-	-	80,451	10,000	274,710
	-	58,639	592,756	142,632	1,606,186	1,276,967
<b>Excess revenue from operations</b>	-	-	-	314,819	27,835	37,634
Administrative expense allocation	-	-	-	23,253	-	-
Capital renovations transferred to capital fund	-	-	-	(291,566)	-	(37,634)
<b>Excess Revenue</b>	\$ -	\$ -	\$ -	\$ -	\$ 27,835	\$ -



Yellowknife Health and Social Services Authority

Schedule of Reserves

For the year ended March 31,

	Deficit Reserve		Termination Benefit Reserve		Donations Reserve		TOTAL	
	2006	2005	2006	2005	2006	2005	2006	2005
Balance, beginning of year	\$ 912,223	\$ 1,322,379	\$ 112,310	\$ 120,422	\$ 29,174	\$ -	\$ 1,053,707	\$ 1,442,801
Transfers between funds	103,150	(410,156)	(21,971)	(8,112)	8,894	29,174	90,073	(389,094)
Balance, end of year	\$ 1,015,373	\$ 912,223	\$ 90,339	\$ 112,310	\$ 38,068	\$ 29,174	\$ 1,143,780	\$ 1,053,707

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**Non- Consolidated Financial Statements of**  
**Tlicho Community Services Agency**  
**Behchoko, NT**  
**Period August 4, 2005 - March 31, 2006**

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# Tlicho Community Services Agency

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# Tlicho Community Services Agency

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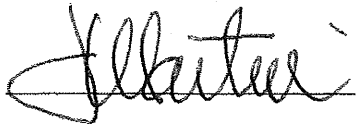
**TLICHO COMMUNITY SERVICES AGENCY  
MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING**

To the Board of Directors  
Tlicho Community Services Agency

The accompanying financial statements have been prepared by management, which is responsible for the reliability, integrity and objectivity of the information provided. These financial statements have been prepared for the Departments of Health and Social Services and Education-Government of the Northwest Territories (GNWT) in accordance with the Audit Terms of Reference for Health and Social Services Authorities and Education Boards. Where necessary the statements include amounts that are based on informed judgements and estimates by management, giving appropriate consideration to reasonable limits of materiality.

In discharging its responsibility for the integrity and fairness of the financial statements and for the accounting systems from which they are derived, management maintains the necessary systems of internal controls designed to provide assurance that transactions are authorized, assets are safeguarded and proper records are maintained. These controls include quality standards in hiring and training employees, written policies and procedures manuals, and accountability for performance within appropriate and well-defined areas of responsibility. The management recognizes its responsibility for conducting the Agency's affairs in accordance with the requirements of applicable laws and sound business principles, and for maintaining standards of conduct that are appropriate for a health and education Board.

The Auditors annually provide an independent, objective audit for the purpose of expressing an opinion of the financial statements in accordance with generally accepted auditing standards.



Jim Martin, CEO  
Behchoko, NT

July 22, 2006

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# AVERY, COOPER & CO.

Certified General Accountants

Gerald F. Avery, FCGA  
W. Brent Hinchey, B. Comm., C.G.A.  
Kent D. Ferguson, B. Comm., P.A., C.F.E., C.A.F.M., F.C.G.A.A.  
Cathy A. Cudmore, B. Rec, C.G.A.

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

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

## Auditors' Report

To the Minister of Health and Social Services  
and the Minister of Education  
Government of the Northwest Territories

We have audited the Operating and Capital Fund Non-Consolidated Balance Sheet of the Tlicho Community Services Agency as at March 31, 2006, the Non-Consolidated Statements of Operations and Equity for the period then ended. These financial statements have been prepared for the Departments of Health and Social Services and Education, Government of the Northwest Territories (GNWT) in accordance with the Audit Terms of Reference for Health and Social Services Authorities and Education Boards. We have also audited the revenue and expenditures of all programs funded through contribution agreement by the Department which total \$50,000 or more as listed in Schedule J and M. 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.

Except as explained in the following paragraph, 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.

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

In our opinion, except for the effect of adjustments, if any, which might have been determined to be necessary had we been able to do a complete payroll audit, these financial statements present fairly, in all material respects, the financial position of the Authority, as at March 31, 2006 and the results of its operations for the period then ended in accordance with the basis of accounting required for Health and Social Services Authorities and Education Boards by the Government of the Northwest Territories as disclosed in Note 2 to the financial statements, applied on a basis consistent with the preceding year. Furthermore, these statements present fairly, in all material respects, the funding and expenditures of all funded programs of \$50,000 or more in Schedule J and M for the year ended March 31, 2006, in accordance with the provisions established by the individual Contribution Agreements.

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 GNWT. These financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

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

*Avery, Cooper & Co.*

AVERY, COOPER & CO  
Yellowknife, NT  
July 22, 2006

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**Tlicho Community Services Agency**  
**Operating and Capital Fund**  
**Non - Consolidated Balance Sheet**  
**As at March 31, 2006**

**Assets**

## Current Assets

Cash	\$ 3,838,433
Accounts Receivable	303,934
Accounts Receivable - GNWT (Note 3)	1,231,787
	<u>5,374,154</u>

## Capital

Capital Assets >= \$50,000 (Note 2 and Schedule H)	-
	<u>\$ 5,374,154</u>

**Liabilities**

## Current Liabilities

Accounts Payable - General	\$ 1,177,373
Accounts Payable - GNWT	1,408,853
Wages and Benefits Payable	706,585
Employee Leave and Termination Benefits (Note 4)	496,904
Deferred Revenue (Note 5)	642,917
	<u>4,432,632</u>

## Long Term Liabilities

Employee Leave and Termination Benefits (Note 4)	<u>400,035</u>
--	----------------

**Equity**

Operating Fund - Health and Social Services - per page 5	75,673
Operating Fund - Education - per page 5	535,448
Operating Fund - Other - per page 5	(67,635)
	<u>543,487</u>
	<u>\$ 5,376,154</u>

**Tlicho Community Services Agency  
Health and Social Services  
Non - Consolidated Statement of Operations  
For the period August 4, 2005 to March 31, 2006**

<b>Revenue</b>	
Territorial Operating Advance (Schedule A)	\$ 5,736,218
Other Recoveries (Schedule B)	131,787
Other Revenues (Schedule C)	52,666
Non-Insured Recoveries (Schedule G)	125,300
Contribution Agreements (Schedule J)	1,147,902
Investment Revenue	45,768
	<u>7,239,641</u>
<b>Expenditures</b>	
Administration (Schedule D)	1,160,606
Hospital Services (Schedule E)	107,532
Regional Services (Schedule F)	5,068,148
Non-Insured Services (Schedule G)	125,300
Contribution Agreements (Schedule J)	1,197,976
	<u>7,659,562</u>
Operating Surplus / (Deficit)	<u>\$ (419,921)</u>
Unfunded Items	
Change in employee leave and termination benefits	<u>(9,607)</u>
Surplus / (Deficit) After Unfunded Items	<u>\$ (429,528)</u>

**Tlicho Community Services Agency**  
**Education**  
**Non - Consolidated Statement of Operations**  
**For the period August 4, 2005 to March 31, 2006**

**OPERATING FUND - REVENUE**

Government of the Northwest Territories

Regular contributions	\$ 8,847,481
Aboriginal Languages	64,000
Healthy Children's Initiative	-
Additional Funding re: RECSA	-
	<u>8,911,481</u>

**BOARD GENERATED FUNDS**

Other contributions and miscellaneous	161,188
Investment income	62,358
	<u>223,546</u>

**TOTAL OPERATING REVENUE**9,135,027**OPERATING FUND EXPENDITURES - per schedule L**

School Programs	6,503,783
Inclusive Schooling	979,090
Operations and Maintenance	460,614
Administration	879,158
Aboriginal language/Cultural Programs	1,046,708
Other Programs	-
	<u>9,869,353</u>

**TOTAL EXPENDITURES**9,869,353**EXCESS REVENUE (EXPENDITURES)**\$ (734,326)

**Tlicho Community Services Agency**  
**Other Operations**  
**Non - Consolidated Statement of Operations**  
**For the period August 4, 2005 to March 31, 2006**

**Revenue**

Other Revenue		\$	15,137
Recoveries Housing			159,511
Trades and Technology	Rent	117,504	-
	Transfer to Deferred	<u>(107,523)</u>	-
		9,981	9,981
Trades and Technology - Corporate Contributions			187,097
Contribution Agreements (Schedule M)			1,442,566
			<u><u>1,814,292</u></u>

**Expenditures**

Other Expenses		27,139
Leased Property - Housing		184,251
Trades and Technology - Rent		9,981
Trades and Technology - Renovations/Other		206,016
Contribution Agreements (Schedule M)		1,454,540
		<u><u>1,881,927</u></u>
Operating Surplus / (Deficit)		<u><u>\$ (67,635)</u></u>



**Tlcho Community Services Agency**  
**Operating Fund**  
**Non - Consolidated Statement of Equity**  
**For the period August 4, 2005 to March 31, 2006**

	2006
<b><u>Health and Social Services</u></b>	
Balance, beginning of the period	\$ 473,800
Prior year adjustments (note 7)	21,794
Current years' surplus (deficit) per page 2	<u>(419,921)</u>
Balance, end of period	<u><u>\$ 75,673</u></u>
 <b><u>Education</u></b>	
Balance, beginning of the period	\$ 1,269,774
Current years' surplus (deficit) per page 3	<u>(734,326)</u>
Balance, end of period	<u><u>\$ 535,448</u></u>
 <b><u>General</u></b>	
Balance, beginning of the period	\$ -
Current years' surplus (deficit) per page 4	<u>(67,635)</u>
Balance, end of period	<u><u>\$ (67,635)</u></u>

**Dogrib Community Services Board**  
**Health and Social Services**  
**Notes to the Non-Consolidated Financial Statements**  
**March 31, 2006**

**NOTE 1. NATURE OF ORGANIZATION**

The Agency was established under the of the Tlicho Government Act by order of the Minister dated August 4, 2005. Its purpose is to administer and maintain the standards of Health and Educational programs defined under the respective Acts in the Member communities of the Tlicho Region.

The Board was formerly known as the Dogrib Community Services Board and the Dogrib Divisional Board of Education. On May 22, 1997, an agreement was signed between the Dogrib Community Services Board and the Government of the Northwest Territories, Department of Health and Social Services, with the support of the Treaty 11 Council, to deliver Health and Social Service programs in the Dogrib region. The Tlicho Community Services Agency is an integrated Education and Health & Social Services Agency.

The Board is dependent upon funding from the Government of the Northwest Territories.

**NOTE 2. SIGNIFICANT ACCOUNTING POLICIES**

a) General

The accounting policies of the Authority are as prescribed by the Department of Health & Social Services, Government of the Northwest Territories. The basis of accounting used in these financial statements materially differs from Canadian accepted accounting principles as capital assets over \$50,000 and are the property of the GNWT and are not included on the Authority's balance sheet and assets between \$5,000 and \$50,000 are expensed in the time period purchased.

These statements are non-consolidated as they do not include the Community Services Authorities of What Ti, Gameti, Wekweti and Rae Edzo.

b) Capital Assets

All buildings and works, furniture, equipment and vehicles valued in excess of \$5,000 and purchased with the GNWT capital funds are the property of the GNWT. Although the Minister grants to the Board full occupancy and use of such facilities and equipment required for the administration and delivery of the programs within the division, they are not shown on the balance sheet.

c) Inventory

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

**Tlicho Community Services Agency**  
**Notes to the Non-Consolidated Financial Statements**  
**March 31, 2006**

d) Revenue Recognition

The Agency follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

**NOTE 3. ACCOUNTS RECEIVABLE GNWT**

Primary Healthcare Transition	\$ 113,327
Family Support Program	63,654
FASD	24,672
Stanton	78,576
Nurse Practioner	70,608
HSS Wages Nurses	28,592
Ambulance	11,450
ECE- Accrued Summary Salary Payout	706,585
PDI	71,376
Other	<u>62,947</u>
	<u><u>\$ 1,231,787</u></u>

**NOTE 4. EMPLOYEE LEAVE AND TERMINATION**

Under the conditions of employment, employees qualify for annual leave of varying lengths depending on length of service. Employees also earn retirement and severance remuneration based on the number of years of service. Certain employees will also receive assistance with removal costs to return to their point of recruitment. Annual leave is payable within one fiscal year. The payments of the other amounts is dependent on employees leaving the Organization.

These liabilities are to be funded in the year they become due through regular annual budget allocations.

	Education	HSS	<u>Total</u>
Removal	\$ 188,305	\$ 66,653	\$ 254,958
Termination	256,612	59,908	316,520
Leave	109,908	215,553	325,461
	<u>554,825</u>	<u>342,114</u>	<u>896,939</u>
Less: portion included in current liabilities	<u>243,383</u>	<u>253,521</u>	<u>496,904</u>
Long term portion	<u>\$ 311,442</u>	<u>\$ 88,593</u>	<u>\$ 400,035</u>

**Tlicho Community Services Agency**  
**Notes to the Non-Consolidated Financial Statements**  
**March 31, 2006**

**NOTE 5. DEFERRED REVENUE**

GNWT - HSS PDI Fund	\$	224,130
Tlicho Scholarship		184,498
Tlicho Trades and Technology		107,523
Tlichco Government - Community Educators Preparation Program		23,920
National Addictions Awareness		1,053
NWTTA - PI Fund		33,698
Pathways - Alternative Program		68,095
	<u>\$</u>	<u>642,917</u>

Deferred revenue comprises funding received for which the related project is incomplete at year-end or for which unexpended project funds have not been recovered by the contributing agency. Amounts are reported as current liabilities as it is expected the projects will be completed or funds repaid within the next twelve months.

**NOTE 6. COMMITMENTS**

The Agency is committed to the following rental/lease payments for the next five years:

		Residential Housing		Nursing Station		Equipment	Total
2007	\$	261,000	\$	137,172	\$	23,122	\$ 421,294
2008		261,000		137,172		23,122	421,294
2009		261,000		137,172		23,122	421,294
2010		261,000		137,172		23,122	421,294
2011		261,000		137,172		13,488	411,660
							<u>\$ 2,096,836</u>

**NOTE 7. PRIOR YEAR ADJUSTMENTS**

Adjustments for prior year revenue allocations Health and Social Services	\$	<u>21,794</u>
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**Tlicho Community Services Agency**  
**Notes to the Non-Consolidated Financial Statements**  
**March 31, 2006**

**NOTE 8. NON-CONSOLIDATED OPERATING SURPLUS**

Under the block funding agreements the Agency does not receive funding for the summer salary payout accrual until the period in which the liability is paid. In addition, the retirement and termination and ultimate removal liabilities are unfunded liabilities and are excluded from funding advances to the Agency. For management purposes, the Department of Education recalculates surplus as shown below.

Surplus - Education as reported on the non-consolidated balance sheet	\$ 535,448
Infrastructure Deficit	68,467
Termination and ultimate removal benefits	<u>444,917</u>
	<u>\$ 1,048,832</u>

**NOTE 9. MEASUREMENT UNCERTAINTY**

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent liabilities at the date of the financial statements and the reported amounts of revenue and expenditures during the period. Actual results could differ from these estimates.

**NOTE 10. FINANCIAL INSTRUMENTS**

The Agency's financial instruments consist of cash, accounts receivable, wages and benefits payable, leave and termination payable, contributions repayable and accounts payable. It is the management's opinion that the Agency is not exposed to significant interest, currency or credit risk arising from these financial instruments.

**NOTE 11. FINANCIAL STATEMENT PRESENTATION**

Comparative figures, budgets and the Statement of Cash Flows have not been presented as they would not provide meaningful information due to the change in year end.

**Tlcho Community Services Agency**  
**Health and Social Services**  
**Schedule A**  
**Schedule of Territorial Operating Advances**  
**For the period August 4, 2005 to March 31, 2006**

	<b>2006 Actual</b>
H&SS - Authority Administration	\$ 498,230
Authority - Capital (under \$50,000)	11,136
Health Centers	2,516,285
Authority Social Service Delivery	955,088
Ambulance - Additional	242,868
Supported Independent Living	9,347
Protective Services	10,483
Physician Services	154,168
Foster Care	301,062
Residential Care - Elderly & Persons with Disabilities	606,997
Community Based A&D Programs	-
Family Violence	30,600
Community Wellness Programs	-
Homecare	340,577
Health Promotion	59,377
	<b>\$ 5,736,218</b>

**Tlcho Community Services Agency  
Health and Social Services  
Schedule B  
Schedule of Other Recoveries  
For the period August 4, 2005 to March 31, 2006**

	<b>2006 Actual</b>
Transportation Clerk	\$ 62,576
Aboriginal Diabetes Initiative	14,000
Housing - JESH	55,211
Housing - Other	-
	<u>\$ 131,787</u>

**Tlcho Community Services Agency  
Health and Social Services  
Schedule C  
Schedule of Other Revenues  
For the period August 4, 2005 to March 31, 2006**

	<b>2006 Actual</b>
Misc. Revenue	\$ 20,726
Administration Fees	<u>31,940</u>
	<u><u>\$ 52,666</u></u>



**Tlcho Community Services Agency**  
**Health and Social Services**  
**Schedule D**  
**Schedule of Administration Expenses**  
**For the period August 4, 2005 to March 31, 2006**

	<b>Compensation</b> <b>2006</b> <b>Actual</b>	<b>Other Expense</b> <b>2006</b> <b>Actual</b>	<b>Total Expense</b> <b>2006</b> <b>Actual</b>
<b><u>711 - Administration and Support Services</u></b>			
Health Administration	\$ 110,241	\$ 88,437	\$ 198,678
Ambulance Services	216,601	60,856	277,457
Executive	55,205	43,056	98,261
Human Resources	168,998	94,509	263,506
Systems	54,071	23,371	77,442
Finance	30,585	42,346	72,931
Trustees	23,731	-	23,731
Corporate Services	93,273	55,326	148,599
	<b>\$ 752,705</b>	<b>\$ 407,901</b>	<b>\$ 1,160,606</b>

**Tlcho Community Services Agency  
Health and Social Services  
Schedule E  
Schedule of Hospital Expenses  
For the period August 4, 2005 to March 31, 2006**

	<b>Compensation 2006 Actual</b>	<b>Other Expense 2006 Actual</b>	<b>Total 2006 Actual</b>
<b><u>713 - Ambulatory Care Services</u></b>			
Physicians	\$ 61,986	\$ 45,546	<u>\$ 107,532</u>

**Tlcho Community Services Agency**  
**Health and Social Services**  
**Schedule F**  
**Schedule of Regional Expenses**  
**For the period August 4, 2005 to March 31, 2006**

	Compensation 2006 Actual	Other Expense 2006 Actual	Total Expense 2006 Actual
<b><u>715 - Community Health Services</u></b>			
Community Health Centers	\$ 1,828,515	\$ 753,743	\$ 2,582,258
Community Home Care	199,090	9,335	208,425
Health Promotions	-	9,197	9,197
Dental Therapy	61,120	18,447	79,567
	<u>2,088,725</u>	<u>790,722</u>	<u>2,879,447</u>
<b><u>716 - Community Social Services</u></b>			
Jimmy Erasmus Senior's Home	729,092	52,842	781,934
Social Program Support	496,723	107,046	603,769
Mental Health & Addictions	307,794	72,165	379,959
Supported Independent Living	-	54,360	54,360
Family Violence	-	1,261	1,261
Intervention Services	-	262	262
Foster Care	-	366,882	366,882
Tobacco Education	-	274	274
	<u>1,533,609</u>	<u>655,092</u>	<u>2,188,700</u>
	<u>\$ 3,622,334</u>	<u>\$ 1,445,814</u>	<u>\$ 5,068,148</u>

**Tlcho Community Services Agency**  
**Health and Social Services**  
**Schedule G**  
**Schedule of Non-Insured Recoveries and Expenses**  
**For the period August 4, 2005 to March 31, 2006**

	2006 Actual
Recoveries	<u>\$ 125,300</u>
Expenses	
Transportation	125,300
Vision	-
Drugs	-
Medical Expenses	-
Dental	-
Medical Equipment	-
	<u>125,300</u>
Net Expenditure	<u><u>\$ -</u></u>

**Tlcho Community Services Agency  
Health and Social Services  
Schedule H  
Capital Assets with Historical Cost \$50,000 and over  
For the period August 4, 2005 to March 31, 2006**

Schedule H not applicable

**Tlicho Community Services Agency**  
**Health and Social Services**  
**Schedule I**  
**Capital Assets with Historical Cost Between \$5,000 and \$50,000**  
**Assets purchased during period August 4, 2005 to March 31, 2006**

<b>Capital Assets Financed by GNWT</b>	
Description	Cost
Total Assets	-

<b>Capital Assets Financed by Contribution</b>	
Description	Cost
Total Assets	-

<b>Assets Disposed of / written off during the year ended March 31, 2006</b>	
Description	Historical Cost
Total Assets	-

<b>Assets Disposed of / written off during the year ended March 31, 2006</b>	
Description	Historical Cost
Total Assets	-

**Tlcho Community Services Agency**  
**Health and Social Services - Contribution Agreements**  
**Schedule J**  
**Other Contributions**  
**For the period August 4, 2005 to March 31, 2006**

			<b>2006</b> <b><u>Actual</u></b>
<b>Contribution Agreement Revenue</b>			
First Nations Tobacco	Schedule J-1	\$	13,567
Tobacco Rap SC 780582	Schedule J-2		6,933
Aboriginal Head Start	Schedule J-3		119,313
Family Support Program HSS SC780538	Schedule J-4		100,067
Enhanced Home Care	Schedule J-5		249,817
Adult Daycare/Respite	Schedule J-6		43,623
CAPC 4927-11-198-0100002	Schedule J-7		59,117
PHCTF - Integrated Wellness	Schedule J-8		115,417
Healthy Children's Initiative SC GC160549	Schedule J-9		153,870
PHCTF - Nurse Practitioner	Schedule J-10		160,822
PDI Funding	Schedule J-11		71,376
PDI Group	Schedule J-12		53,980
		<b>\$</b>	<b><u>1,147,902</u></b>
<b>Contribution Agreement Expenditures</b>			
First Nations Tobacco	Schedule J-1	\$	13,617
Tobacco Rap SC 780582	Schedule J-2		6,933
Aboriginal Head Start	Schedule J-3		119,462
Family Support Program HSS SC780538	Schedule J-4		100,067
Enhanced Home Care	Schedule J-5		251,744
Adult Daycare/Respite	Schedule J-6		41,695
CAPC 4927-11-198-0100002	Schedule J-7		59,196
PHCTF - Integrated Wellness	Schedule J-8		164,687
Healthy Children's Initiative SC GC160549	Schedule J-9		154,397
PHCTF - Nurse Practitioner	Schedule J-10		160,822
PDI Funding	Schedule J-11		71,376
PDI Group	Schedule J-12		53,980
			<b><u>1,197,976</u></b>
<b>Excess Funding over Expenditures</b>		<b>\$</b>	<b><u>(50,074)</u></b>

**Tlicho Community Services Agency**  
**Schedule J-1**  
**Schedule of Detailed Contribution Funding and Expenditures**  
**First Nations Tobacco**  
**SC -374897**  
**For the period August 4, 2005 to March 31, 2006**

	<u>2006</u> <u>Actual</u>
<b>Funding</b>	
GNWT - Department of Health and Social Services	\$ 13,567
<b>Expenditures</b>	
Salaries & Benefits	-
Contract Services	6,500
Supplies	1,545
Training and Development	-
Regional Travel	2,932
License Fees	640
Equipment Rent/Lease	2,000
	<b>13,617</b>
<b>Excess Funding over Expenditures</b>	<b>\$ (50)</b>



**Tlich Community Services Agency**  
**Schedule J-2**  
**Schedule of Detailed Contribution Funding and Expenditures**  
**Tobacco Rap SC 780582**  
**For the period August 4, 2005 to March 31, 2006**

	<b>August 4- March 31</b>
<b>Funding</b>	
GNWT - Department of Health and Social Services	\$ 6,933
GNWT - Receivable	-
	6,933
<b>Expenditures</b>	
Compensation	-
Materials and Supplies	6,603
Fees and Dues	330
Client Travel	-
Duty Travel	-
Contract Services	-
	6,933
<b>Excess Funding over Expenditures</b>	\$ -

**Tlicho Community Services Agency**  
**Schedule J-3**  
**Schedule of Detailed Contribution Funding and Expenditures**  
**Aboriginal Head Start**  
**Federal - 6973-11-1999/0110031**  
**For the period August 4, 2005 to March 31, 2006**

	April 1- August 3	August 4- March 31	Total April 1-Mar 31
<b>Funding</b>			
Government of Canada	\$ 53,042	\$ 119,313	\$ 172,355
Government of Canada - Receivable		-	
	<u>53,042</u>	<u>119,313</u>	<u>172,355</u>
<b>Expenditures</b>			
Salaries & Benefits	46,634	82,513	129,147
Supplies	3,329	8,843	12,172
Staff Development	-	-	
Delivery & Courier	-	-	
Regional Travel	575	14,361	14,936
Audit Fees	-	-	
Advertising	-	-	
Rental/Lease Equipment	-	-	
Other	2,503	13,745	16,248
	<u>53,041</u>	<u>119,462</u>	<u>172,503</u>
<b>Excess Funding over Expenditures</b>	<u>\$ 1</u>	<u>\$ (149)</u>	<u>\$ (148)</u>

**Tlicho Community Services Agency**  
**Schedule J-4**  
**Schedule of Detailed Contribution Funding and Expenditures**  
**Family Support Program HSS SC780538**  
**For the period August 4, 2005 to March 31, 2006**

	April 1- August 3	August 4- March 31	Total April 1-Mar 31
<b>Funding</b>			
GNWT - Department of Health and Social Services	\$ 41,187	\$ 36,413	\$ 77,600
GNWT - Receivable		63,654	\$ 63,654
	<u>41,187</u>	<u>100,067</u>	<u>141,254</u>
<b>Expenditures</b>			
Salaries & Benefits	36,321	61,837	98,158
Supplies	441	22,896	23,337
Staff and Professional Development	2,463	-	2,463
Minor Equipment	1,919	8,104	10,023
Contract Admin and Support Services	43	830	873
Other		6,400	6,400
	<u>41,187</u>	<u>100,067</u>	<u>141,254</u>
<b>Excess Funding over Expenditures</b>	<u>\$ -</u>		

**Tlich Community Services Agency**  
**Schedule J-5**  
**Schedule of Detailed Contribution Funding and Expenditures**  
**Enhanced Home Care**  
**For the period August 4, 2005 to March 31, 2006**

	April 1- August 3	August 4- March 31	Total April 1-Mar 31
<b>Funding</b>			
GNWT - Department of Health and Social Services	\$ 93,330	\$ 249,817	\$ 343,147
	<u>93,330</u>	<u>249,817</u>	<u>343,147</u>
<b>Expenditures</b>			
Salaries & Benefits	87,075	188,036	275,111
Duty Travel	1,891	18,208	20,099
Supplies	4,364	17,888	22,252
Equipment and Maintenance	-	18,019	18,019
Licenses Fees and Dues	-	2,367	2,367
Contract Services	-	7,225	7,225
	<u>93,330</u>	<u>251,744</u>	<u>345,074</u>
<b>Excess Funding over Expenditures</b>	<b>\$ -</b>	<b>\$ (1,927)</b>	<b>\$ (1,927)</b>

**Tlcho Community Services Agency**  
**Schedule J-6**  
**Schedule of Detailed Contribution Funding and Expenditures**  
**Adult Daycare/Respite**  
**For the period August 4, 2005 to March 31, 2006**

	<u>2006</u>
<b>Funding</b>	
GNWT - Department of HSS	<u>\$ 43,623</u>
<b>Expenditures</b>	
Salaries	23,313
Supplies	8,250
Minor Equipment	<u>10,132</u>
	<u>41,695</u>
<b>Excess Funding over Expenditures</b>	<u><u>\$ 1,928</u></u>

**Tlcho Community Services Agency**  
**Schedule J-7**  
**Schedule of Detailed Contribution Funding and Expenditures**  
**CAPC 4927-11-198-0100002**  
**For the period August 4, 2005 to March 31, 2006**

<b>Funding</b>	April 1- August 3	August 4- March 31	Total April 1-Mar 31
Government of Canada	\$ 1,383	\$ 59,117	\$ 60,500
<b>Expenditures</b>			
Salary	-	37,707	37,707
Staff and Professional Development	-	2,067	2,067
Rent, Utilities, Telephone	-	4,580	4,580
Travel	1,089	2,020	3,109
Materials, Supplies, Freight	294	9,822	10,116
Audit	-	3,000	3,000
	<u>1383</u>	<u>59,196</u>	<u>60,579</u>
<b>Excess Expenditures over Funding</b>	<u>\$ -</u>	<u>\$ (79)</u>	<u>-\$ 79</u>

**Tlicho Community Services Agency**  
**Schedule J-8**  
**Schedule of Detailed Contribution Funding and Expenditures**  
**PHCTF - Integrated Wellness**  
**For the period August 4, 2005 to March 31, 2006**

	April 1- August 3	August 4- March 31	Total April 1-Mar 31
<b>Funding</b>			
GNWT - Department of HSS	\$ 111,238	\$ <b>115,417</b>	\$ 226,655
<b>Expenditures</b>			
Salary	73,458	78,462	151,920
Rent, Utilities, Telephone	5,835	6,088	11,923
Materials, Supplies, Freight	4,179	30,454	34,633
Training and Development	4,645	4,021	8,666
Contracts	23,121	45,662	68,783
	<u>111,238</u>	<u><b>164,687</b></u>	<u>275,925</u>
<b>Excess Funding over Expenditures</b>	<u>\$ -</u>	<u>\$ <b>(49,270)</b></u>	<u>\$ (49,270)</u>

**Tlicho Community Services Agency**  
**Schedule J-9**  
**Schedule of Detailed Contribution Funding and Expenditures**  
**Healthy Children's Initiative SC GC160549**  
**For the period August 4, 2005 to March 31, 2006**

	April 1- August 3	August 4- March 31	Total April 1-Mar 31
<b>Funding</b>			
GNWT - Department of Education, Culture and Employment	\$ 8,634	\$ 153,870	\$ 162,504
GNWT - Department of Education, Culture and Employment	527	-	527
	<u>9,161</u>	<u>153,870</u>	<u>163,031</u>
<b>Expenditures</b>			
Materials and Supplies	100	1,557	1,657
Healthy Snacks	-	404	404
Travel	1,443	5,615	7,058
Contributed Services	7,091	146,821	153,912
	-	-	-
	<u>8,634</u>	<u>154,397</u>	<u>163,031</u>
<b>Excess Expenditures over Funding</b>	<u>\$ 527</u>	<u>\$ (527)</u>	<u>\$ -</u>



**Tlcho Community Services Agency**  
**Schedule J-10**  
**Schedule of Detailed Contribution Funding and Expenditures**  
**PHCTF - Nurse Practitioner**  
**For the period August 4, 2005 to March 31, 2006**

	April 1- August 3	August 4- March 31	Total April 1-Mar 31
<b>Funding</b>			
Government of the NWT - HSS	\$ 1,285	\$ 160,822	\$ 162,107
<b>Expenditures</b>			
Materials and Supplies	-	7,698	7,698
Training	1,285	1,204	2,489
Renovations	-	151,920	151,920
	<u>1,285</u>	<u>160,822</u>	<u>186,307</u>
<b>Excess Funding over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Tlicho Community Services Agency**  
**Schedule J-11**  
**Schedule of Detailed Contribution Funding and Expenditures**  
**PDI Funding**  
**For the period August 4, 2005 to March 31, 2006**

	2006
<b>Funding</b>	
GNWT	\$ 71,376
<b>Expenditures</b>	
Training	71,376
<b>Excess Funding over Expenditures</b>	<u><u>\$ -</u></u>

**Tlcho Community Services Agency**  
**Schedule J-12**  
**Schedule of Detailed Contribution Funding and Expenditures**  
**PDI Group**  
**For the period August 4, 2005 to March 31, 2006**

	2006
<b>Funding</b>	
GNWT	\$ 278,110
GNWT - transfer to Deferred Revenue	<u>(224,130)</u>
	<b>53,980</b>
<b>Expenditures</b>	
Training	<u>53,980</u>
	<b>53,980</b>
<b>Excess Funding over Expenditures</b>	<u><u>\$ -</u></u>

**Tlcho Community Services Agency**  
**Health and Social Services**  
**Schedule K**  
**Schedule of Reserves**  
**For the period August 4, 2005 to March 31, 2006**

	Surplus/Deficit		Leave & Termination		Special Projects		Total Reserves	
	2005	2004	2005	2004	2005	2004	2005	2004
Balance, beginning of the year	-	-	-	-	-	-	-	-
Additions/Reductions to/from Reserves	-	-	-	-	-	-	-	-
Transfers between Reserves	-	-	-	-	-	-	-	-
Balance, end of the year	-	-	-	-	-	-	-	-

The Agency has no funds in reserves.

**Tlcho Community Services Agency**  
**Schedule L**  
**Education Division - (Excluding CSA's)**  
**Non-Consolidated Schedule of Expenditures**  
**For the period August 4, 2005 to March 31, 2006**

	School Programs	Inclusive Schooling	Infrastructure	Administration	Aboriginal Languages	Totals
<b>Salaries</b>						
Teachers	\$ 3,503,708	\$ 422,522	\$ -	\$ 176,581	\$ 555,702	\$ 4,658,513
Inst Asst.	3,603	430,500	-	-	200,484	634,587
Non-Inst Staff	1,136,807	4,967	-	415,401	9,190	1,566,365
Brd Honoraria	22,337	-	-	21,429	1,912	45,678
						0
<b>Employee Benefits</b>						
Benefits/Allow	-	-	126,306	3,340	-	129,646
Leave & Term.	-	-	-	-	-	0
<b>Services Purchased / Contracted</b>						
Prof&Tech Serv	-	-	-	-	-	0
Office Supp & Admin	24	-	-	33,606	1,900	35,530
Postage/Communication	-	-	-	17,231	1,106	18,337
Utilities	-	-	334,308	-	-	334,308
Travel/Training	101,885	43,998	-	77,966	7,188	231,037
Student Travel	-	-	-	-	-	0
Advert/Prntg/Pubshng	-	10,040	-	-	-	10,040
Main/Repair	-	-	-	14,736	-	14,736
Rentals/Leases	-	-	-	16,174	-	16,174
Vehicle Expense	-	-	-	3,041	708	3,749
Other	95,489	-	-	-	-	95,489
Contributed Services	1,507,842	-	-	8,000	76,800	1,592,642
Contracted Services	56,435	62,061	-	9,816	150,430	278,742
<b>Materials / Supplies / Freight</b>						
Materials	39,168	4,532	-	17,259	25,327	86,286
Furniture and Equipment	35,207	-	-	64,578	15,471	115,256
Freight	1,278	470	-	-	490	2,238
<b>Total Expenditure</b>	<b>\$ 6,503,783</b>	<b>\$ 979,090</b>	<b>\$ 460,614</b>	<b>\$ 879,158</b>	<b>\$ 1,046,708</b>	<b>\$ 9,869,353</b>

**Tlichio Community Services Agency**  
**Schedule L-3**  
**Schedule of Specific Program - NWT Professional Improvement Fund**  
**For the period August 4, 2005 to March 31, 2006**

<b>Funding</b>	
GNWT Contributions - Transfer from Deferred	\$ 28,589
GNWT Contributions	59,956
GNWT Contributions - Transfer to Deferred	(33,699)
	<u>54,846</u>
<b>Expenditures</b>	
Individual Development	44,243
Group Development	10,603
	<u>54,846</u>
<b>Excess Funding over Expenditures</b>	<u><u>\$ -</u></u>

**Tliho Community Services Agency**  
**Schedule M**  
**Other Contributions**  
For the period August 4, 2005 to March 31, 2006

**Contribution Agreement Revenue**

First Nation Childcare	Schedule M-1	\$ 192,985
CJBS Daycare	Schedule M-2	116,567
Tli Cho Daycare	Schedule M-3	114,701
FASD	Schedule M-4	66,230
Scholarship	Schedule M-5	466,633
Mine Training Society - Design	Schedule M-6	36,087
Mine Training Society - Delivery	Schedule M-7	422,038
Mine Training Society - Junior High TAP	Schedule M-8	5,120
Community Educators Preparation Program	Schedule M-9	22,205
		<b>\$ 1,442,566</b>

**Contribution Agreement Expenditures**

First Nation Childcare	Schedule M-1	\$ 197,486
CJBS Daycare	Schedule M-2	120,226
Tli Cho Daycare	Schedule M-3	118,336
FASD	Schedule M-4	66,410
Scholarship	Schedule M-5	466,633
Mine Training Society - Design	Schedule M-6	36,087
Mine Training Society - Delivery	Schedule M-7	422,038
Mine Training Society - Junior High TAP	Schedule M-8	5,119
Community Educators Preparation Program	Schedule M-9	22,205
		<b>1,454,540</b>

**Excess Funding over Expenditures** **\$ (11,974)**

**Tlicho Community Services Agency**  
**Schedule M-1**  
**Schedule of Detailed Contribution Funding and Expenditures**  
**First Nation Child Care**  
**For the period August 4, 2005 to March 31, 2006**

	<b>2006</b>
<b>Funding</b>	
Dogrib Rae Band	\$ 192,985
	-
	-
	<u>192,985</u>
<b>Expenditures</b>	
Salaries & Benefits	107,850
Contract Services	5,000
Contributed Services	68,600
Supplies	4,839
Training and Development	8,982
Regional Travel	115
Food/Snacks	1,940
Equipment Maintenance	160
	<u>197,486</u>
<b>Excess Funding over Expenditures</b>	<u><u>\$ (4,501)</u></u>



**Tlicho Community Services Agency**  
**Schedule M-2**  
**Schedule of Detailed Contribution Funding and Expenditures**  
**CJBS Daycare**  
**For the period August 4, 2005 to March 31, 2006**

	<u>2006</u>
<b>Funding</b>	
GNWT	\$ 7,283
Fees	46,634
Contributions Other	<u>62,650</u>
	<b>116,567</b>
<b>Expenditures</b>	
Salaries & Benefits	114,307
Janitorial Supplies	679
Supplies	902
Rent and Utilities	967
Food/Snacks	<u>3,371</u>
	<b>120,226</b>
<b>Excess Funding over Expenditures</b>	<u><b>\$ (3,659)</b></u>

**Tlicho Community Services Agency**  
**Schedule M-3**  
**Schedule of Detailed Contribution Funding and Expenditures**  
**Tli Cho Daycare**  
**For the period August 4, 2005 to March 31, 2006**

	<u>2006</u>
<b>Funding</b>	
GNWT	\$ 14,624
Misc.	12,797
Contributions Other	<u>87,280</u>
	<b>114,701</b>
<b>Expenditures</b>	
Salaries & Benefits	103,624
Janitorial Supplies	293
Supplies	4,470
Rent and Utilities	5,735
Travel	1,135
Food/Snacks	<u>3,079</u>
	<b>118,336</b>
<b>Excess Funding over Expenditures</b>	<u><b>\$ (3,635)</b></u>

**Tlcho Community Services Agency**  
**Schedule M-4**  
**Schedule of Detailed Contribution Funding and Expenditures**  
**FASD**  
**SC 780750**  
**For the period August 4, 2005 to March 31, 2006**

	<u>2006</u>
<b>Funding</b>	
GNWT	\$ 41,558
GNWT- Receivable	24,672
Contributions Other	-
	<b>66,230</b>
 <b>Expenditures</b>	
Contracted Services	33,241
Freight	273
Training and Development	20,556
Staff Travel	11,038
Supplies	1,302
	-
	<b>66,410</b>
 <b>Excess Funding over Expenditures</b>	 <b>\$ (180)</b>

**Tlicho Community Services Agency**  
**Schedule M-5**  
**Schedule of Detailed Contribution Funding and Expenditures**  
**Scholarship**  
**For the period August 4, 2005 to March 31, 2006**

	April 1- August 3	August 4- March 31	Total April 1-Mar 31
<b>Funding</b>			
Tlicho Government - Transfer from Deferred	\$ -	\$ 64,901	\$ 64,901
Tlicho Government	13,770	586,230	600,000
Tlicho Government - Transfer to Deferred		(184,498)	\$ (184,498)
	<u>13,770</u>	<u>466,633</u>	<u>480,403</u>
<b>Expenditures</b>			
Board Honoraria	-	5,216	5,216
Board Travel	-	6,188	6,188
Contract Services	-	1,547	1,547
Salaries - Program Staff	-	55,275	55,275
Materials and Supplies	-	12,668	12,668
Delivery/Courier	-	368	368
Staff Duty Travel	-	9,979	9,979
Advertising	-	1,984	1,984
Equipment Maintenance	-	-	-
Minor Capital	-	953	953
Client Travel	-	27,552	27,552
Allowances	13,770	329,903	343,673
Contributed Services	-	15,000	15,000
	<u>13,770</u>	<u>466,633</u>	<u>480,403</u>
<b>Excess Funding over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	

**Tlicho Community Services Agency**  
**Schedule M-6**  
**Schedule of Detailed Contribution Funding and Expenditures**  
**Mine Training Society - Design**  
**For the period August 4, 2005 to March 31, 2006**

	Apr. 1, 2005 to Aug. 3, 2005	Aug. 4, 2005 to Dec. 31, 2005	Jan. 1, 2006 to Mar. 31, 2006	Aug. 4, 2005 to Mar. 31, 2006	Year to Date
Funding					
MTS -Trades & Tech Design	18,782	(18,782)	30,584	11,802	30,584
A/R MTS			24,285	24,285	24,285
	18,782	(18,782)	54,869	36,087	54,869
Expenditures					
Materials & Supplies	3,120	960	18,525	19,485	22,605
Client Travel	-	-	-	-	-
Contract Services	15,662	10,842	5,760	16,602	32,264
Total Expenditures	18,782	11,802	24,285	36,087	54,869
Surplus/(Deficit)	0	(30,584)	30,584	-	0

**Tlich Community Services Agency**  
**Schedule M-7**  
**Schedule of Detailed Contribution Funding and Expenditures**  
**Mine Training Society - Delivery**  
**For the period August 4, 2005 to March 31, 2006**

	Apr. 1, 2005 to Aug. 3, 2005	Aug. 4, 2005 to Dec. 31, 2005	Jan. 1, 2006 to Mar. 31, 2006	Aug. 4, 2005 to Mar. 31, 2006	Year to Date
Funding					
MTS -Trades & Tech Delivery	4,862	(4,862)	387,157	382,295	387,157
A/R MTS			39,743	39,743	39,743
			426,900	422,038	426,900
Expenditures					
Salaries - Program Staff	3,631	11,106	6,268	17,374	21,005
Salaries - Professionals	-	127,887	100,610	228,497	228,497
Casuals - Professionals			1,679	1,679	1,679
Materials and Supplies	1,231	14,950	27,272	42,222	43,453
Client Travel		126	73	199	199
Audit Fees			5,000	5,000	5,000
Rent	-	-	117,504	117,504	117,504
Contract Services		9,563		9,563	9,563
Total Expenditures	4,862	163,632	258,406	422,038	426,900
Surplus/(Deficit)	-	(168,494)	168,494	-	-

**Tlich Community Services Agency**  
**Schedule M-8**  
**Schedule of Detailed Contribution Funding and Expenditures**  
**Mine Training Society - Junior High TAP**  
**For the period August 4, 2005 to March 31, 2006**

	Apr. 1, 2005 to Aug. 3, 2005	Aug. 4, 2005 to Dec. 31, 2005	Jan. 1, 2006 to Mar. 31, 2006	Aug. 4, 2005 to Mar. 31, 2006	Year to Date
Funding					
MTS -Junior High Tap	1,661	(1,661)	6,490	4,829	6,490
A/R MTS	-	-	291	291	291
			<u>6,781</u>	<u>5,120</u>	<u>6,781</u>
Expenditures					
Salaries - Program Staff	-	-	4,703	4,703	4,703
Materials and Supplies	-	-	-	-	-
Staff Duty Travel	1,661	-	416	416	2,077
Total Expenditures	<u>1,661</u>	<u>-</u>	<u>5,119</u>	<u>5,119</u>	<u>6,780</u>
Surplus/(Deficit)	<u>-</u>	<u>(1,661)</u>	<u>1,662</u>	<u>1</u>	<u>1</u>

**Tlicho Community Services Agency**  
**Schedule M-9**  
**Schedule of Detailed Contribution Funding and Expenditures**  
**Community Educators Preparation Program**  
**For the period August 4, 2005 to March 31, 2006**

	<b>2006 <u>Actual</u></b>
<b>Funding</b>	
Tlicho Government	\$ 22,205
	-
	-
	<u>22,205</u>
 <b>Expenditures</b>	
Allowances	21,000
Supplies	446
Client Travel	759
	<u>22,205</u>
 <b>Excess Funding over Expenditures</b>	 <u><u>\$ -</u></u>



**Status of Women Council  
of the Northwest Territories  
Yellowknife, NT**

**Financial Statements**

**March 31, 2006**

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## Management's Responsibility for Financial Reporting

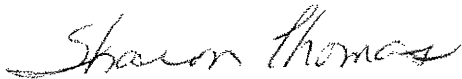
The accompanying financial statements of the Status of Women Council of the Northwest Territories are the responsibility of the management and have been approved by the directors.

The financial statements have been prepared by management in accordance with generally accepted accounting principles. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances. Financial statements are not precise since they include certain amounts based on estimates and judgments. Management has determined such amounts on a reasonable basis in order to ensure that the financial statements are presented fairly, in all material respects.

The Council maintains systems in internal accounting and administrative controls of high quality, consistent with reasonable cost. Such systems are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and that the Association's assets are appropriately accounted for and adequately safeguarded.

The directors are responsible for ensuring that management fulfills its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the financial statements. The Directors carry out this responsibility principally through review of the annual budgets, comparison of actual results to budgets on a periodic basis, approval of the financial statements, and engagement of the external auditor.

The auditor annually provides an independent, objective audit for the purpose of expressing an opinion on the financial statements in accordance with generally accepted auditing standards.



Sharon Thomas  
Executive Director

Yellowknife, NT  
June 16, 2006

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Paul Fleury & Co.  
Certified General Accountant

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Auditor's Report

To the Directors of  
Status of Women Council of the Northwest Territories

I have audited the statement of financial position of Status of Women Council of the Northwest Territories as at March 31, 2006 and the statements of operations and changes in fund balances and cash flows for the year then ended. These financial statements are the responsibility of the council's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I 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 my opinion these financial statements present fairly in all material respects, the financial position of the Council as at March 31, 2006 and the results of its operations for the year then ended in accordance with Canadian general accepted accounting principles.

Paul Fleury & Co.  
Certified General Accountant

Yellowknife, Northwest Territories  
June 15, 2006

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Status of Women Council of the Northwest Territories

Statement of Financial Position

As at March 31, 2006	2006	2005
<b>Assets</b>		
Current		
Cash in Bank	\$ 65	\$ 57,382
Deposits (Note 2)	68,744	67,811
Accounts receivable	72,452	52,874
	141,261	178,067
Capital Assets (Note 3)	5,007	6,878
	\$146,268	\$ 184,945
<b>Liabilities and Fund Balances</b>		
Current		
Bank Indebtedness-Regular Account	\$ -	\$ 0
Accounts payable	20,867	8,974
Funding refundable	-	
Deferred revenue	28,810	90,609
	49,677	99,583
Net Assets		
Restricted Assets		
Benefits Fund	30,165	29,810
Contingency Fund	38,864	38,406
Capital Assets	5,007	6,878
Unrestricted Fund	22,555	10,268
	96,591	85,362
	\$146,268	\$ 184,945

Approved on behalf of the Board

\_\_\_\_\_  
Director

\_\_\_\_\_  
Director

The attached notes are an integral part of these Financial Statements

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Status of Women Council of the Northwest Territories

Statement of Net Assets

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For the year ended March 31, 2006

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	2006	2005
Restricted Assets		
Benefits Fund – Note 1a		
Balance April 1, 2005	\$ 29,810	\$ 29,457
Interest earned	355	353
Balance March 31, 2006	<u>\$ 30,165</u>	<u>\$ 29,810</u>
Contingency Fund – Note 1a		
Balance April 1, 2005	\$ 38,406	\$ 37,957
Interest earned	458	449
Balance March 31, 2006	<u>\$ 38,864</u>	<u>\$ 38,406</u>
Capital Assets		
Balance April 1, 2005	\$ 6,878	\$ 9,482
Transfer from unrestricted fund	( 1,871)	( 2,604)
Balance March 31, 2006	<u>\$ 5,007</u>	<u>\$ 6,878</u>
Unrestricted Fund		
Balance April 1, 2005	\$ 10,268	\$ 8,924
Transfer to programs	---	( 8,924)
Transfer to capital assets	1,871	2,604
Excess Revenue (expenditure)	10,416	7,664
Balance March 31, 2006	<u>\$ 22,555</u>	<u>\$ 10,268</u>

The attached notes are an integral part of these Financial Statements



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**Status of Women Council of the Northwest Territories**

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**Statement of Operations**

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**For the year ended March 31, 2006** **2006** **2005**

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**REVENUE**

<b>Contributions</b>		
Government of the NWT	416,720	365,481
Government of Canada	58,986	194,450
Volunteer Canada	57,480	
<b>Other Revenue</b>		
Administration fees & Miscellaneous	48,003	71,877
Deferred Revenue (2005-2006)	90,609	29,865
Deferred Revenue (2006-2007)	-28,810	-90,609
Contributed Rent	70,870	70,870
Research Grants	1,000	0
	<hr/>	<hr/>
	<b>714,858</b>	<b>641,934</b>

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**EXPENDITURES**

Wages and Benefits	242,407	270,280
Profess.Develop.Staff	3,337	1,927
Facilitators, Consultants & Interpreter	186,627	114,778
Honoraria	5,812	11,055
Books, Videos, Subscriptions	781	2,710
Office Supplies & Photocopies	23,174	16,137
Travel - Travel	36,213	44,156
Travel - Council & FPT Meeting	17,303	9,557
Food Service Spec.Events	4,042	2,672
Facility Rental	1,825	3,697
Contributed Rent	70,870	70,870
Bank Charges	56	260
Audit	3,000	3,000
Advertising	11,323	15,707
Conference Fees	1,936	1,552
Telephone, Fax	9,376	7,882
Postage & Courier	9,069	10,169
Design & Printing	57,723	31,397
Repayment of excess contribution	875	2,494
Internet Access, Website	7,102	3,667
Amortization	1,871	2,603
Administration Fee	9,720	7,700

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**704,442** **634,270**

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**EXCESS REVENUE (EXPENDITURE)****10,416** **7,664**

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The attached notes are an integral part of these Financial Statements

March 31, 2006

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1. Accounting Policies

(a) Basis of presentation

The Council follows the fund basis of accounting. Related revenue and expenditures are grouped into funds based on their purposes.

The operating fund includes the main core operating accounts of the Council.

The Council, under its amended contribution agreement, is allowed to create a Maternity and Parental Leave Benefit Fund, using 100% of its annual unexpected core contribution to a maximum of \$40,000. This fund earned interest income of \$355.00 in 2006.

A contingency fund of \$37,000 was created in the prior year to protect against funding cutbacks. This fund earned interest income of \$458.00 in 2006.

(b) Revenue recognition

Revenue is recorded in the period specified in the funding agreements entered into with government agencies and other organizations.

(c) Allocation of expenditures

Certain common expenditures have been allocated to programs based on estimate of services provided.

(d) Financial instruments

All significant financial assets, financial liabilities and equity instruments of the Council 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.

(e) Property and equipment

Property and equipment are recorded at cost. Amortization is calculated by the declining balance method or the straight-line method as at the annual rates set out in note 2.

(f) Economic dependence

The Council receives its funding primarily from the Government of the Northwest Territories and other government sources. If the funding arrangements were to change, in management's opinion the Council's operations would be effected.

(g) Deferred revenue

Deferred revenue is unexpended contributions during the fiscal year that is transferred by agreement into the subsequent year.

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Status of Women Council of the Northwest Territories

Notes to Financial Statements

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March 31, 2006

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2. Deposits

Bank of Nova Scotia

1.30% Guaranteed Investment Certificates maturing June 30, 2006: \$30,012.94

1.30% Guaranteed Investment Certificates maturing September 12, 2006: \$30,731.24

	2006	2005
Market Value	\$ 68,744	\$ 67,811

3. Capital Assets

	Rate	Cost	Accumulated Amortization	Net Book Value 2006	Net Book Value 2005
Furniture	20%	\$ 2,412	\$ 869	\$1,543	\$ 1,930
Computer	30%	18,943	15,479	3,464	4,948
		<u>\$21,355</u>	<u>\$16,348</u>	<u>\$5,007</u>	<u>\$ 6,878</u>

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4. Non-Monetary Transactions

The council is a public government agency which is covered by the Government of Northwest Territories liability insurance. No amount is recorded in these financial statements for these amounts.

In addition, the Government of the Northwest Territories contributes the following services. The Council recognizes rent at the fair market value and mail and delivery as an estimate.

	2006	2005
Rent	\$ 70,870	\$ 70,870
	<u>\$ 70,870</u>	<u>\$ 70,870</u>

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March 31, 2006

5. Commitments

The Council is committed to office equipment leases of \$1,163 per quarter. Remaining payments on this lease amount to \$8,141.00

6. Income Taxes

The Council is exempt from income taxes under section 149(1) (e) of the Income Tax Act.

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**STATUS OF WOMEN COUNCIL OF THE NWT  
REVENUE AND EXPENDITURE  
FOR THE YEAR ENDED MARCH 31, 2006**

	Core GNWT	Women's Voices in Leadership	Community Response to FV	Pipeline Project Phase 1 & 2	Volunteer Canada Workshops
<b>REVENUE</b>					
Gov't NWT	325,315	-	-	5,250	-
Volunteer Canada	-	-	-	-	57,480
Canadian Heritage	-	-	-	-	-
INAC	-	-	-	-	-
Deferred Revenue (2005-2006)	-	9,527	64,780	16,302	-
Deferred Revenue (2006-2007)	-	(3,916)	(9,260)	(10,277)	-
Projects transfers	-	-	-	1,500	-
<b>Other Funding</b>	-	-	-	-	-
Admin & Workshop fees	-	-	-	-	-
Donations, Fundraising	-	-	-	-	-
Interests	-	-	-	-	-
Reimbursement of Expenses	-	6,351	-	2,998	5,000
Research Grants	-	-	-	-	-
Contributed Rent	70,870	-	-	-	-
<b>Total Revenue</b>	<b>396,185</b>	<b>11,962</b>	<b>55,520</b>	<b>15,773</b>	<b>62,480</b>
<b>EXPENDITURES</b>					
Wages and Benefits	242,407	-	-	-	-
Profess.Develop.Staff	3,337	-	-	-	-
Facilitators,Consult,Interp.	10,462	6,154	37,320	9,500	35,403
Honoraria	5,712	-	-	-	-
Books, Videos, Subscriptions	722	59	-	-	-
Office Supplies & Photocopies	13,578	75	445	457	171
Travel - Travel	394	60	13,956	4,731	3,682
Travel - Council & FPT Meet.	17,303	-	-	-	-
Food Service Spec.Events	882	-	-	-	303
Facility Rental	525	-	1,300	-	-
Contributed Rent	70,870	-	-	-	-
Bank Charges	56	-	-	-	-
Audit	3,000	-	-	-	-
Advertising	3,052	-	-	-	1,297
Conference Fees	-	-	-	-	-
Telephone, Fax	5,594	1,680	4	22	772
Postage & Courier	5,519	638	95	29	1,289
Design & Printing	4,756	3,172	1,201	-	16,311
Internet Access, Website	6,082	125	-	160	25
Repayment of excess contribution	-	-	-	875	-
Amortization	1,871	-	-	-	-
Administration Fee	-	-	1,200	-	3,300
<b>Total Expenditures</b>	<b>396,121</b>	<b>11,962</b>	<b>55,520</b>	<b>15,774</b>	<b>62,553</b>
<b>EXCESS REVENUE (EXPENDITURES)</b>	<b>64</b>	<b>0</b>	<b>(0)</b>	<b>(1)</b>	<b>(73)</b>

Women's Conference	Family Violence Awar Week	WMOG Women in Mining	WMOG Promotions & Develop.	Admin Events Donations	GRAND TOTAL
-	26,155	60,000	-	-	416,720
-	-	-	-	-	57,480
19,840	-	-	-	-	19,840
-	-	-	39,146	-	39,146
-	-	-	-	-	90,609
-	-	(5,357)	-	-	(28,810)
-	-	-	-	-	1,500
-	-	-	-	-	-
-	-	-	-	9,720	9,720
-	-	10,633	-	11,680	22,313
-	-	-	-	121	121
-	-	-	-	-	14,349
-	-	1,000	-	-	1,000
-	-	-	-	-	70,870
<b>19,840</b>	<b>26,155</b>	<b>66,276</b>	<b>39,146</b>	<b>21,521</b>	<b>714,858</b>
-	-	-	-	-	-
-	-	-	-	-	242,407
-	-	-	-	-	3,337
3,000	6,500	57,938	20,350	-	186,627
-	100	-	-	-	5,812
-	-	-	-	-	781
209	2,713	949	4,190	386	23,174
-	248	1,138	6,186	5,820	36,213
-	-	-	-	-	17,303
-	1,350	152	100	1,255	4,042
-	-	-	-	-	1,825
-	-	-	-	-	70,870
-	-	-	-	-	56
-	-	-	-	-	3,000
-	2,864	1,582	1,750	777	11,323
-	-	-	1,636	300	1,936
-	484	820	-	-	9,376
-	663	603	234	-	9,069
15,631	9,070	183	4,700	2,700	57,723
-	200	510	-	-	7,102
-	-	-	-	-	875
-	-	-	-	-	1,871
1,000	1,820	2,400	-	-	9,720
<b>19,840</b>	<b>26,011</b>	<b>66,276</b>	<b>39,146</b>	<b>11,238</b>	<b>704,442</b>
<b>(0)</b>	<b>144</b>	<b>0</b>	<b>0</b>	<b>10,282</b>	<b>10,416</b>

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**BEAUFORT-DELTA EDUCATION COUNCIL**

**INUVIK, NT**

**Consolidated Financial Statements  
For the year ended June 30, 2005**

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<b>Schedule 11</b>	Balance Sheet - Aklavik DEA
<b>Schedule 12</b>	Schedule of Revenue & Expenditures - Aklavik DEA
<b>Schedule 13</b>	Schedule of Expenditures - Aklavik DEA
<b>Schedule 14</b>	Balance Sheet - Fort McPherson DEA
<b>Schedule 15</b>	Schedule of Revenue & Expenditures - Fort McPherson DEA
<b>Schedule 16</b>	Schedule of Expenditures - Fort McPherson DEA

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<b>Schedule 17</b>	Balance Sheet - Sachs Harbour DEA
<b>Schedule 18</b>	Schedule of Revenue & Expenditures - Sachs Harbour DEA
<b>Schedule 19</b>	Schedule of Expenditures - Sachs Harbour DEA
<b>Schedule 20</b>	Balance Sheet - Paulatuk DEA
<b>Schedule 21</b>	Schedule of Revenue & Expenditures - Paulatuk DEA
<b>Schedule 22</b>	Schedule of Expenditures - Paulatuk DEA

#### **Non-Consolidated Council Operations**

<b>Schedule 23</b>	Non-Consolidated Balance Sheet - BDEC
<b>Schedule 24</b>	Non-Consolidated Statement of Surplus - BDEC
<b>Schedule 25</b>	Non-Consolidated Statement of Revenues and Expenditures - BDEC

#### **Specific Programs**

<b>Schedule 26</b>	Schedule of Specific Program - Utilities/Leases Infrastructure
<b>Schedule 27</b>	Schedule of Specific Program - Personnel Infrastructure
<b>Schedule 28</b>	Schedule of Specific Program - French Language Program
<b>Schedule 29</b>	Schedule of Specific Program - Aboriginal Languages
<b>Schedule 30</b>	Schedule of Specific Program - NWT Student Success Initiative (Balanced Literacy)
<b>Schedule 31</b>	Schedule of Specific Program - NWT Student Success Initiative (SAMS Cultural Experience)
<b>Schedule 32</b>	Schedule of Specific Program - NWT Student Success Initiative (SAMS Writing Project)
<b>Schedule 33</b>	Schedule of Specific Program - NWT Student Success Initiative (SHSS Reading Lab)
<b>Schedule 34</b>	Schedule of Specific Program - NWT Student Success Initiative (Sachs Harbour - Reading Lab)
<b>Schedule 35</b>	Schedule of Specific Program - NWT Student Success Initiative (SHSS Behavior Support Training)
<b>Schedule 36</b>	Schedule of Specific Program - NWT Student Success Initiative (SHSS Behavior Support Teacher)
<b>Schedule 37</b>	Schedule of Specific Program - NWT Student Success Initiative (SHSS Accelerated Math)

#### **Graphical Representation of Consolidated Expenditures**

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## RESPONSIBILITY FOR FINANCIAL REPORTING

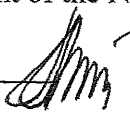
### **The Minister of Education, Culture and Employment Government of the Northwest Territories**

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 accounting principles generally accepted for Education Councils in the Northwest Territories as disclosed in Notes 1 and 2 to the financial statements. 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 records are maintained. These controls include quality standards in hiring and training employees, written policies and procedures' manuals, and accountability for performance within appropriate and 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 an Education Council.

The auditor annually provides an independent, objective audit for the purpose of expressing an opinion on the consolidated financial statements in accordance with Canadian generally accepted auditing standards. The auditor also considers whether the transactions that come to his 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.

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Alex Bon  
Comptroller  
Beaufort-Delta Education Council

Inuvik, NT  
September 20, 2005

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**AVERY, COOPER & CO.**  
Certified General Accountants

Gerald F. Avery, FCGA  
W. Brent Hinchey, B. Comm., C.G.A.  
Kent D. Ferguson, B. Comm., P.A., C.F.E., C.A.F.M., F.C.G.A.  
Cathy A. Cudmore, B. Rec, C.G.A.

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

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

**AUDITORS' REPORT**

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

We have examined the Consolidated Balance Sheet of the Beaufort-Delta Education Council as at June 30, 2005 and the Consolidated Statements of Surplus, Revenue and Expenditures and Changes in Financial Position for the year then ended. These consolidated financial statements are the responsibility of the Council's administration. Our responsibility is to express an opinion on these consolidated financial statements based on our audit.

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

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

In our opinion, except for the effect of adjustments, if any, which might have been determined to be necessary had we been able to do a complete payroll audit, these consolidated financial statements present fairly, in all material respects, the financial position of the Council as at June 30, 2005 and the results of its operations and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted for Education Councils in the Northwest Territories as disclosed in Note 2 to the consolidated financial statements.

These financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the Board of Directors and the Government of the NWT, in accordance with the conditions of the funding agreement. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

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

*Avery, Cooper & Co.*

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

September 20, 2005

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## STATEMENT I

**BEAUFORT-DELTA EDUCATION COUNCIL  
CONSOLIDATED BALANCE SHEET  
June 30, 2005**

**A S S E T S**

	<u>2005</u>	<u>2004</u>
<b>CURRENT</b>		
Cash & Short-term Investments	4,914,934	1,750,991
Due from GNWT	108,271	34,440
Other Accounts Receivable	212,680	121,484
Prepaid expenses (Note 4)	1,030	8,103
	<u>5,236,915</u>	<u>1,915,018</u>
<b>TRUST FUND (Note 5)</b>	<u>235,593</u>	<u>245,396</u>
	<u><u>5,472,508</u></u>	<u><u>2,160,414</u></u>

**LI A B I L I T I E S**

<b>CURRENT</b>		
Bank Indebtedness	107	-
Accounts payable and accrued liabilities (Note 6)	209,344	435,812
Accrued salaries (Note 7)	170,527	367,570
Due to GNWT (Note 8)	3,410,005	271,058
Employee deductions payable	35,836	67,861
Leave and termination benefits (Note 9)	577,206	635,774
Deferred revenue	60,369	83,819
	<u>4,463,394</u>	<u>1,861,894</u>
<b>LONG-TERM</b>		
Leave and termination benefits (Note 10)	1,201,118	922,084
<b>TRUST FUND (Note 5)</b>	<u>235,593</u>	<u>245,396</u>
	<u>5,900,105</u>	<u>3,029,374</u>

**SURPLUS (Statement II)**

<b>OPERATING SURPLUS / (DEFICIT)</b>	<u>(427,597)</u>	<u>(868,960)</u>
	<u><u>5,472,508</u></u>	<u><u>2,160,414</u></u>

APPROVED:

\_\_\_\_\_ Chairperson  
\_\_\_\_\_ Comptroller

See attached notes and schedules.

## STATEMENT II

**BEAUFORT-DELTA EDUCATION COUNCIL  
CONSOLIDATED STATEMENT OF SURPLUS  
For the year ended June 30, 2005**

	<u>2005</u>	<u>2004</u>
<b>OPERATING SURPLUS</b> (Note 11)		
Opening balance	(868,960)	(318,481)
Prior year adjustment	<u>-</u>	<u>-</u>
Restated opening balance	(868,960)	(318,481)
Excess revenue (expenditures) per Statement III	<u>441,363</u>	<u>(550,479)</u>
Closing balance	<u>(427,597)</u>	<u>(868,960)</u>

**See attached notes and schedules.**

## STATEMENT III

**BEAUFORT-DELTA EDUCATION COUNCIL**  
**CONSOLIDATED STATEMENT OF REVENUE AND EXPENDITURES**  
For the year ended June 30, 2005

	2005 Budget (Unaudited)	2005 Actual	2004 Actual
<b>OPERATING FUND - REVENUE</b>			
Government of the Northwest Territories			
Regular contributions	24,426,372	23,924,708	23,408,435
Other contributions	713,539	568,545	674,389
	<u>25,139,911</u>	<u>24,493,253</u>	<u>24,082,824</u>
 Federal Government	 -	 -	 -
<b>BOARD GENERATED FUNDS</b>			
Sales and miscellaneous	147,467	489,957	499,512
Investment income	50,000	76,789	73,107
	<u>197,467</u>	<u>566,746</u>	<u>572,619</u>
 <b>TOTAL OPERATING REVENUES</b>	 <u>25,337,378</u>	 <u>25,059,999</u>	 <u>24,655,443</u>
 <b>OPERATING FUND EXPENDITURES</b> (Schedule 1)			
School Programs	15,310,963	15,202,377	15,794,238
Inclusive Schooling	1,685,114	1,642,837	1,822,668
Student Accommodations	483,061	487,414	403,927
Operations and Maintenance	2,586,771	2,342,232	2,299,250
Administration	3,780,225	3,589,822	3,463,435
Aboriginal language/Cultural Programs	1,491,888	1,353,954	1,422,404
Fiscals & Transfers	-	-	-
 <b>TOTAL EXPENDITURES</b>	 <u>25,338,022</u>	 <u>24,618,636</u>	 <u>25,205,922</u>
 <b>EXCESS REVENUE (EXPENDITURES)</b>	 <u>(644)</u>	 <u>441,363</u>	 <u>(550,479)</u>

See attached notes and schedules.

STATEMENT IV

**BEAUFORT-DELTA EDUCATION COUNCIL**  
**CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION**  
For the year ended June 30, 2005

	2005	2004
<b>CASH, opening balance</b>	1,750,991	3,162,949
<b>OPERATING ACTIVITIES</b>		
Excess revenues (expenditures) per Statement III	441,363	(550,479)
Add: Prior period adjustments	-	-
<b>NET CHANGE IN FINANCIAL POSITION</b>	2,192,354	2,612,470
<b>INCREASED BY:</b>		
Increase (decrease) in accounts payable	(226,470)	(109,766)
Increase (decrease) in deferred revenue	(23,450)	(1,075,516)
Increase (decrease) in due to G.N.W.T.	3,138,947	75,103
Increase (decrease) in leave and termination benefits and salary accruals	(8,601)	209,654
(Increase) decrease in accounts receivable and prepaid expenses	(157,953)	39,046
 <b>CASH, closing balance</b>	 4,914,827	 1,750,991
 <b>Comprised of:</b>		
Cash and Short-Term Investments	4,914,934	1,750,991
Bank Indebtedness	(107)	-
	4,914,827	1,750,991

**See attached notes and schedules.**

# BEAUFORT-DELTA EDUCATION COUNCIL

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2005

### NOTE 1. NATURE OF ORGANIZATION

The Council was formerly known as BEAUFORT-DELTA DIVISIONAL BOARD OF EDUCATION. With the adoption of the new Education Act, its legal name is now changed to BEAUFORT-DELTA EDUCATION COUNCIL.

The Council was established under the Education Act of the Government of the Northwest Territories by order of the Minister dated March 31, 1989. Its purpose is to administer and maintain the standards of educational programs defined under the Act in the Member communities of the Beaufort-Delta 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 to provide 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, Government of the Northwest Territories. These Consolidated financial statements include the operations of the member District Education Authorities (DEA) of Inuvik, Tuktoyaktuk, Sachs Harbour, Holman, Aklavik, Fort McPherson, Paulatuk and Tsiigehtchic. Transactions and balances between these organizations have been eliminated for consolidation purposes.

Complete financial information was not provided for the Tsiigehtchic DEA. Budgeted amounts were used for consolidation purposes; separate financial schedules have not been prepared for this DEA as a result.

#### b) Capital Assets

All buildings and works, furniture, equipment and vehicles valued in excess of \$5,000 and purchased with the GNWT capital funds are the property of the GNWT. Although the Minister grants to the Board 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.

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.

# BEAUFORT-DELTA EDUCATION COUNCIL

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2005

### NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (continued)

#### c) Inventory

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

#### d) Personnel, Utilities and Leases Infrastructure Funding

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

e) Comparative figures have been restated, where necessary, to conform to current presentation.

#### f) Measurement Uncertainty

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reported period. Actual results could differ from those estimates.

### NOTE 3. FINANCIAL INSTRUMENTS

The council's financial instruments consist of cash and short-term instruments, accounts receivable, Due from GNWT, accounts payable and accrued liabilities, accrued payroll, trust fund, trust liability, leave and termination benefits and Due to GNWT. Unless otherwise noted, it is management's opinion that the council is not exposed to significant interest, currency or credit risks. The fair value of these financial instruments approximate their carrying values, unless otherwise noted.

### NOTE 4. PREPAID EXPENSES

	<u>2005</u>	<u>2004</u>
General expenses	<u>1,030</u>	<u>8,103</u>



# BEAUFORT-DELTA EDUCATION COUNCIL

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2005

### NOTE 5. TRUST FUND

The Council received a bequest to establish the Harry Stallworthy - Noah Carpenter Fund. The terms of the bequest state that the principal shall remain intact and the net annual income therefrom shall be made available to students of Inuit heritage for financial assistance in the High School Orientation Program.

Comprised of:

Short-term	- GIC 2.70% Due June 20, 2006	250,000
	- Due to general cash	<u>(14,407)</u>
		<u>235,593</u>

Fund balance:

Principal proceeds received		216,515
Interest earned to-date		203,653
Expenditures to-date		<u>(184,575)</u>
		<u>235,593</u>

### NOTE 6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	<u>2005</u>	<u>2004</u>
General expenses	<u>209,344</u>	<u>435,812</u>
	<u>209,344</u>	<u>435,812</u>

### NOTE 7. ACCRUED SALARIES

	<u>2005</u>	<u>2004</u>
Summer salary payout accruals	170,527	210,366
Other June Accruals	-	<u>157,204</u>
	<u>170,527</u>	<u>367,570</u>

### NOTE 8. DUE TO GNWT

	<u>2005</u>	<u>2004</u>
General and service costs	2,940,864	135,760
Excess funding repayable - current	<u>469,141</u>	<u>135,298</u>
	<u>3,410,005</u>	<u>271,058</u>

# BEAUFORT-DELTA EDUCATION COUNCIL

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2005

### NOTE 9. LEAVE AND TERMINATION BENEFITS - CURRENT

Under conditions of employment, employees qualify for retirement and severance remuneration based on the number 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 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 10).

	<u>2005</u>	<u>2004</u>
Annual leave and lieu time	102,308	188,935
Retirement and resignation benefits	280,781	297,740
Ultimate removal assistance	194,117	149,099
	<u>577,206</u>	<u>635,774</u>

### NOTE 10. LEAVE AND TERMINATION BENEFITS - LONG TERM

	<u>2005</u>	<u>2004</u>
Annual leave and lieu time	-	-
Retirement and resignation benefits	500,930	471,227
Ultimate removal assistance	700,188	450,857
	<u>1,201,118</u>	<u>922,084</u>

# BEAUFORT-DELTA EDUCATION COUNCIL

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2005

### NOTE 11. OPERATING SURPLUS

Under the block funding agreements the Council does not receive funding for the summer salary payout accrual until the period in which the liability is paid. In addition, the retirement and termination and ultimate removal liabilities are unfunded liabilities and are excluded from funding advances to the Council. For management purposes, the Department of Education recalculates surplus as shown below.

	<u>2005</u>	<u>2004</u>
Surplus (Deficit) as reported on the consolidated balance sheet	(427,597)	(868,960)
Accrual for summer salary payout (Note 7)	170,527	210,366
Termination and ultimate removal benefits (Notes 9 and 10)	<u>1,676,016</u>	<u>1,368,923</u>
	<u>1,418,946</u>	<u>710,329</u>

SCHEDULE 5

TUKTOYAKTUK DISTRICT EDUCATION AUTHORITY  
 BALANCE SHEET  
 June 30, 2005

	<u>2005</u>	<u>2004</u>
<b>ASSETS</b>		
Cash	23,427	11,808
Accounts receivable - net	48,464	92,753
Prepaid Expenses	963	1,823
	<u>72,854</u>	<u>106,384</u>
<b>LIABILITIES</b>		
Accounts Payable	-	43,503
Wages Payable	758	611
Receiver General	-	-
	<u>758</u>	<u>44,114</u>
<b>OPERATING SURPLUS (DEFICIT)</b>	<u>72,096</u>	<u>62,270</u>
	<u>72,854</u>	<u>106,384</u>

**SCHEDULE 6**

**TUKTOYAKTUK DISTRICT EDUCATION AUTHORITY  
STATEMENT OF REVENUE AND EXPENDITURES  
For the year ended June 30, 2005**

	<u>2005</u>	<u>2004</u>
<b>REVENUE</b>		
BDEC - regular contributions	46,278	33,824
BDEC - other contributions	-	14,640
Investment income	-	-
Other Revenue	<u>70,235</u>	<u>39,858</u>
	<u>116,513</u>	<u>88,322</u>
<b>EXPENDITURES</b>		
School Programs	22,755	52,380
Inclusive Schooling	20,653	-
O&M	-	-
Administration	58,704	41,487
Aboriginal languages	<u>4,575</u>	<u>5,193</u>
	<u>106,687</u>	<u>99,060</u>
<b>EXCESS REVENUE BEFORE TRANSFERS</b>	9,826	(10,738)
<b>TRANSFERRED FROM DEFERRED REVENUE</b>	<u>-</u>	<u>69,047</u>
<b>EXCESS REVENUE (EXPENDITURES)</b>	9,826	58,309
<b>OPENING SURPLUS (DEFICIT)</b>	<u>62,270</u>	<u>3,961</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u><u>72,096</u></u>	<u><u>62,270</u></u>

SCHEDULE 7

Tuktoyaktuk District Education Authority  
 Schedule Of Expenditures  
 For the year ended June 30, 2005

	School Programs	Inclusive Schooling	Student Accommodations	Operations & Maintenance	Administration	Aboriginal Languages	Fiscals & Transfers	Totals
<b>SALARIES</b>								
Teachers	-	-	-	-	-	-	-	-
Instruction Assistant	-	-	-	-	-	-	-	-
Non-instructional staff	-	-	-	-	43,192	-	-	43,192
Board/Trustee honoraria	-	-	-	-	38	-	-	38
<b>EMPLOYEE BENEFITS</b>								
Employee benefit/allowance	-	-	-	-	-	-	-	-
Leave and termination	-	-	-	-	-	-	-	-
<b>SERVICES PURCHASED/ CONTRACTED</b>								
Professional/technical services	-	-	-	-	-	-	-	-
Postage/communication	-	-	-	-	1,279	-	-	1,279
Utilities	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-
Student travel	347	-	-	-	-	-	-	347
Advertising/printing/publishing	-	-	-	-	-	-	-	-
Maintenance/repair	-	-	-	-	-	-	-	-
Rentals/leases	-	-	-	-	-	-	-	-
Others	2,065	-	-	-	13,626	4,200	-	19,891
Contracted services	5,128	-	-	-	378	-	-	5,506
<b>MATERIALS/SUPPLIES/FREIGHT</b>								
Materials	14,479	20,653	-	-	191	375	-	35,698
Furniture and equipment	736	-	-	-	-	-	-	736
Freight	-	-	-	-	-	-	-	-
<b>TRANSFERS</b>	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>	<b>22,755</b>	<b>20,653</b>	<b>-</b>	<b>-</b>	<b>58,704</b>	<b>4,575</b>	<b>-</b>	<b>106,687</b>

HOLMAN DISTRICT EDUCATION AUTHORITY  
BALANCE SHEET  
June 30, 2005

	<u>2005</u>	<u>2004</u>
<b>ASSETS</b>		
Cash	3,161	24,526
Accounts receivable - net	8,323	201
Prepaid Expenses	-	181
	<u>11,484</u>	<u>24,908</u>
<b>LIABILITIES</b>		
Accounts Payable	536	1,926
Wages Payable	969	282
Deferred Revenue	2,592	-
	<u>4,097</u>	<u>2,208</u>
<b>OPERATING SURPLUS (DEFICIT)</b>	<u>7,387</u>	<u>22,700</u>
	<u>11,484</u>	<u>24,908</u>

## SCHEDULE 9

**HOLMAN DISTRICT EDUCATION AUTHORITY**  
**STATEMENT OF REVENUE AND EXPENDITURES**  
For the year ended June 30, 2005

	<u>2005</u>	<u>2004</u>
<b>REVENUE</b>		
BDEC - regular contributions	33,279	25,293
BDEC - other contributions	12,919	31,498
GNWT Revenue	13,305	9,000
Other Revenue	<u>25,437</u>	<u>20,787</u>
	<u>84,940</u>	<u>86,578</u>
<b>EXPENDITURES</b>		
School Programs	30,341	11,689
Inclusive Schooling	5,011	10,198
O&M	-	-
Administration	24,689	20,184
Aboriginal languages	<u>40,212</u>	<u>45,653</u>
	<u>100,253</u>	<u>87,724</u>
<b>EXCESS REVENUE (EXPENDITURES)</b>	(15,313)	(1,146)
<b>OPENING SURPLUS (DEFICIT)</b>	<u>22,700</u>	<u>23,846</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u><u>7,387</u></u>	<u><u>22,700</u></u>



Holman District Education Authority  
 Schedule Of Expenditures  
 For the year ended June 30, 2005

	School Programs	Inclusive Schooling	Student Accommodations	Operations & Maintenance	Administration	Aboriginal Languages	Fiscals & Transfers	Totals
<b>SALARIES</b>								
Teachers	-	-	-	-	-	-	-	-
Instruction Assistant	14,857	-	-	-	-	-	-	14,857
Non-instructional staff	13,914	5,011	-	-	450	29,919	-	49,294
Board/Trustee honoraria	-	-	-	-	21,538	-	-	21,538
<b>EMPLOYEE BENEFITS</b>								
Employee benefit/allowance	-	-	-	-	-	-	-	-
Leave and termination	-	-	-	-	-	-	-	-
<b>SERVICES PURCHASED/ CONTRACTED</b>								
Professional/technical services	-	-	-	-	-	-	-	-
Postage/communication	-	-	-	-	496	-	-	496
Utilities	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-
Student travel	-	-	-	-	-	1,223	-	1,223
Advertising/printing/publishing	-	-	-	-	-	-	-	-
Maintenance/repair	-	-	-	-	-	-	-	-
Rentals/leases	-	-	-	-	-	-	-	-
Others	1,057	-	-	-	1,454	623	-	3,134
Contracted services	-	-	-	-	-	-	-	-
<b>MATERIALS/SUPPLIES/FREIGHT</b>								
Materials	513	-	-	-	751	8,447	-	9,711
Furniture and equipment	-	-	-	-	-	-	-	-
Freight	-	-	-	-	-	-	-	-
<b>TRANSFERS</b>								
	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>	<b>30,341</b>	<b>5,011</b>	<b>-</b>	<b>-</b>	<b>24,689</b>	<b>40,212</b>	<b>-</b>	<b>100,253</b>

Aklavik District Education Authority  
Schedule Of Expenditures  
For the year ended June 30, 2005

	School Programs	Inclusive Schooling	Student Accommodations	Operations & Maintenance	Administration	Aboriginal Languages	Fiscals & Transfers	Totals
<b>SALARIES</b>								
Teachers	-	-	-	-	-	-	-	-
Instruction Assistant	-	-	-	-	-	-	-	-
Non-instructional staff	59,556	-	-	-	30,024	6,772	-	96,352
Board/Trustee honoraria	-	-	-	-	5,450	-	-	5,450
<b>EMPLOYEE BENEFITS</b>								
Employee benefit/allowance	-	-	-	-	-	-	-	-
Leave and termination	-	-	-	-	-	-	-	-
<b>SERVICES PURCHASED/ CONTRACTED</b>								
Professional/technical services	-	-	-	-	-	-	-	-
Postage/communication	-	-	-	-	751	-	-	751
Utilities	-	-	-	-	-	-	-	-
Travel	300	-	-	-	-	-	-	300
Student travel	-	-	-	-	-	-	-	-
Advertising/printing/publishing	178	-	-	-	-	-	-	178
Maintenance/repair	-	-	-	-	-	-	-	-
Rentals/leases	-	-	-	-	2,282	-	-	2,282
Others	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-
<b>MATERIALS/SUPPLIES/FREIGHT</b>								
Materials	18,589	-	-	-	-	17,599	-	36,188
Furniture and equipment	-	-	-	-	-	-	-	-
Freight	-	-	-	-	-	-	-	-
<b>TRANSFERS</b>								
	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>	<b>78,623</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38,507</b>	<b>24,371</b>	<b>-</b>	<b>141,501</b>

SCHEDULE 14

FORT MCPHERSON DISTRICT EDUCATION AUTHORITY  
 BALANCE SHEET  
 June 30, 2005

	<u>2005</u>	<u>2004</u>
<b>ASSETS</b>		
Cash	10,116	17,723
Accounts receivable - net	<u>18,265</u>	<u>9,509</u>
	<u><u>28,381</u></u>	<u><u>27,232</u></u>
 <b>LIABILITIES</b>		
Accounts Payable	29,511	22,021
Wages Payable	<u>1,165</u>	<u>483</u>
	30,676	22,504
 <b>OPERATING SURPLUS (DEFICIT)</b>	<u>(2,295)</u>	<u>4,728</u>
	<u><u>28,381</u></u>	<u><u>27,232</u></u>

**FORT MCPHERSON DISTRICT EDUCATION AUTHORITY**  
**STATEMENT OF REVENUE AND EXPENDITURES**  
For the year ended June 30, 2005

	<u>2005</u>	<u>2004</u>
<b>REVENUE</b>		
BDEC - regular contributions	48,247	33,071
BDEC - other contributions	35,146	30,820
GNWT Revenue	55,321	15,256
Bingo Revenue	14,555	14,140
Interest Revenue	4	8
Other Revenue	9,730	52,449
	<u>163,003</u>	<u>145,744</u>
<b>EXPENDITURES</b>		
School Programs	105,998	93,115
Inclusive Schooling	-	19,111
O&M	-	-
Administration	63,900	34,461
Aboriginal languages	128	270
	<u>170,026</u>	<u>146,957</u>
	-	-
<b>EXCESS REVENUE (EXPENDITURES)</b>	(7,023)	(1,213)
<b>OPENING SURPLUS (DEFICIT)</b>	<u>4,728</u>	<u>5,941</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>(2,295)</u>	<u>4,728</u>

Fort McPherson District Education Authority  
 Schedule Of Expenditures  
 For the year ended June 30, 2005

	School Programs	Inclusive Schooling	Student Accommodations	Operations & Maintenance	Administration	Aboriginal Languages	Fiscals & Transfers	Totals
<b>SALARIES</b>								
Teachers	8,905	-	-	-	-	-	-	8,905
Instruction Assistant	80,540	-	-	-	23,650	-	-	104,190
Non-instructional staff	-	-	-	-	7,125	-	-	7,125
Board/Trustee honoraria	-	-	-	-	-	-	-	-
<b>EMPLOYEE BENEFITS</b>								
Employee benefit/allowance	-	-	-	-	-	-	-	-
Leave and termination	-	-	-	-	-	-	-	-
<b>SERVICES PURCHASED/ CONTRACTED</b>								
Professional/technical services	-	-	-	-	2,208	-	-	2,208
Postage/communication	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	5,603	-	-	5,603
Travel	-	-	-	-	-	-	-	-
Student travel	-	-	-	-	-	-	-	-
Advertising/printing/publishing	-	-	-	-	-	-	-	-
Maintenance/repair	9,242	-	-	-	-	-	-	9,242
Rentals/leases	2,832	-	-	-	10,602	128	-	13,562
Others	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-
<b>MATERIALS/SUPPLIES/FREIGHT</b>								
Materials	4,479	-	-	-	14,712	-	-	19,191
Furniture and equipment	-	-	-	-	-	-	-	-
Freight	-	-	-	-	-	-	-	-
<b>TRANSFERS</b>								
	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>	<b>105,998</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>63,900</b>	<b>128</b>	<b>-</b>	<b>170,026</b>

SCHEDULE 17

SACHS HARBOUR DISTRICT EDUCATION AUTHORITY  
 BALANCE SHEET  
 June 30, 2005

	<u>2005</u>	<u>2004</u>
<b>ASSETS</b>		
Cash	5,878	3,262
Accounts receivable - net	2,600	4,262
Prepaid Expenses	67	199
	<u>8,545</u>	<u>7,723</u>
<b>LIABILITIES</b>		
Accounts Payable	-	-
Wages Payable	-	212
	-	212
<b>OPERATING SURPLUS (DEFICIT)</b>	<u>8,545</u>	<u>7,511</u>
	<u>8,545</u>	<u>7,723</u>

**SACHS HARBOUR DISTRICT EDUCATION AUTHORITY**  
**STATEMENT OF REVENUE AND EXPENDITURES**  
For the year ended June 30, 2005

	<u>2005</u>	<u>2004</u>
<b>REVENUE</b>		
BDEC - regular contributions	19,814	16,887
BDEC - other contributions	-	2,210
Investment income	-	-
Other Revenue	<u>16,886</u>	<u>2,712</u>
	<u>36,700</u>	<u>21,809</u>
<b>EXPENDITURES</b>		
School Programs	-	8,705
Inclusive Schooling	-	-
O&M	-	-
Administration	22,380	18,045
Aboriginal languages	<u>13,286</u>	<u>-</u>
	<u>35,666</u>	<u>26,750</u>
<b>EXCESS REVENUE (EXPENDITURES)</b>	1,034	(4,941)
<b>OPENING SURPLUS (DEFICIT)</b>	<u>7,511</u>	<u>12,452</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u><u>8,545</u></u>	<u><u>7,511</u></u>

Sachs Harbour District Education Authority  
Schedule Of Expenditures  
For the year ended June 30, 2005

	School Programs	Inclusive Schooling	Student Accommodations	Operations & Maintenance	Administration	Aboriginal Languages	Fiscals & Transfers	Totals
<b>SALARIES</b>								
Teachers	-	-	-	-	-	-	-	-
Instruction Assistant	-	-	-	-	-	-	-	-
Non-instructional staff	-	-	-	-	11,425	4,224	-	15,649
Board/Trustee honoraria	-	-	-	-	7,729	-	-	7,729
<b>EMPLOYEE BENEFITS</b>								
Employee benefit/allowance	-	-	-	-	-	-	-	-
Leave and termination	-	-	-	-	-	-	-	-
<b>SERVICES PURCHASED/ CONTRACTED</b>								
Professional/technical services	-	-	-	-	-	-	-	-
Postage/communication	-	-	-	-	773	-	-	773
Utilities	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-
Student travel	-	-	-	-	-	-	-	-
Advertising/printing/publishing	-	-	-	-	-	-	-	-
Maintenance/repair	-	-	-	-	-	-	-	-
Rentals/leases	-	-	-	-	-	-	-	-
Others	-	-	-	-	151	-	-	151
Contracted services	-	-	-	-	-	-	-	-
<b>MATERIALS/SUPPLIES/FREIGHT</b>								
Materials	-	-	-	-	2,302	9,062	-	11,364
Furniture and equipment	-	-	-	-	-	-	-	-
Freight	-	-	-	-	-	-	-	-
<b>TRANSFERS</b>	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>	-	-	-	-	<b>22,380</b>	<b>13,286</b>	-	<b>35,666</b>



PAULATUK DISTRICT EDUCATION AUTHORITY  
 BALANCE SHEET  
 June 30, 2005

	<u>2005</u>	<u>2004</u>
<b>ASSETS</b>		
Cash	20,978	5,579
Accounts receivable - net	11,306	11,306
Prepaid expense	-	-
	<u>32,284</u>	<u>16,885</u>
 <b>LIABILITIES</b>		
Accounts Payable	-	-
Wages Payable	<u>2,120</u>	<u>1,850</u>
	2,120	1,850
 <b>OPERATING SURPLUS (DEFICIT)</b>	<u>30,164</u>	<u>15,035</u>
	<u>32,284</u>	<u>16,885</u>

PAULATUK DISTRICT EDUCATION AUTHORITY  
 STATEMENT OF REVENUE AND EXPENDITURES  
 For the year ended June 30, 2005

	<u>2005</u>	<u>2004</u>
<b>REVENUE</b>		
BDEC - regular contributions	26,071	21,487
BDEC - other contributions	-	10,281
Bingo Revenue	63,114	21,615
Other Revenue	8,149	7,102
	<u>97,334</u>	<u>60,485</u>
<b>EXPENDITURES</b>		
School Programs	30,360	18,117
Inclusive Schooling	-	-
O&M	-	-
Administration	49,845	29,655
Aboriginal languages	2,000	-
	<u>82,205</u>	<u>47,772</u>
<b>EXCESS REVENUE (EXPENDITURES)</b>	15,129	12,713
<b>OPENING SURPLUS (DEFICIT)</b>	<u>15,035</u>	<u>2,322</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u><u>30,164</u></u>	<u><u>15,035</u></u>

SCHEDULE 22

Paulatuk District Education Authority  
 Schedule Of Expenditures  
 For the year ended June 30, 2005

	School Programs	Inclusive Schooling	Student Accommodations	Operations & Maintenance	Administration	Aboriginal Languages	Fiscals & Transfers	Totals
<b>SALARIES</b>								
Teachers	-	-	-	-	-	-	-	-
Instruction Assistant	-	-	-	-	-	-	-	-
Non-instructional staff	9,851	-	-	-	16,218	-	-	26,069
Board/Trustee honoraria	-	-	-	-	6,250	-	-	6,250
<b>EMPLOYEE BENEFITS</b>								
Employee benefit/allowance	-	-	-	-	-	-	-	-
Leave and termination	-	-	-	-	-	-	-	-
<b>SERVICES PURCHASED/ CONTRACTED</b>								
Professional/technical services	-	-	-	-	-	-	-	-
Postage/communication	-	-	-	-	1,390	-	-	1,390
Utilities	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-
Student travel	-	-	-	-	-	-	-	-
Advertising/printing/publishing	-	-	-	-	-	-	-	-
Maintenance/repair	-	-	-	-	-	-	-	-
Rentals/leases	-	-	-	-	-	2,000	-	2,000
Others	600	-	-	-	18,672	-	-	19,272
Contracted services	-	-	-	-	1,300	-	-	1,300
<b>MATERIALS/SUPPLIES/FREIGHT</b>								
Materials	19,909	-	-	-	521	-	-	20,430
Furniture and equipment	-	-	-	-	-	-	-	-
Freight	-	-	-	-	5,494	-	-	5,494
<b>TRANSFERS</b>	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>	<b>30,360</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>49,845</b>	<b>2,000</b>	<b>-</b>	<b>82,205</b>

**BEAUFORT-DELTA EDUCATION COUNCIL  
NON-CONSOLIDATED BALANCE SHEET  
JUNE 30, 2005**

**A S S E T S**

	<u>2005</u>	<u>2004</u>
<b>CURRENT</b>		
Cash	4,839,414	1,510,372
Due from GNWT	108,271	34,440
Other accounts receivable	178,635	166,992
Prepaid expenses	-	5,900
	<u>5,126,320</u>	<u>1,717,704</u>
<b>TRUST FUND</b>	<u>235,593</u>	<u>245,396</u>
	<u><u>5,361,913</u></u>	<u><u>1,963,100</u></u>

**L I A B I L I T I E S**

<b>CURRENT</b>		
Accounts payable and accrued liabilities	461,373	524,087
Accrued salaries	164,881	367,570
Due to GNWT	3,410,005	271,058
Employee deductions payable	34,855	57,386
Leave and termination benefits	577,206	635,774
Deferred revenue	-	87,327
	<u>4,648,320</u>	<u>1,943,202</u>
<b>LONG-TERM</b>		
Leave and termination benefits	1,201,118	922,084
<b>TRUST FUND</b>	<u>235,593</u>	<u>245,396</u>
	<u>6,085,031</u>	<u>3,110,682</u>
<b>SURPLUS (Schedule 24)</b>		
<b>OPERATING SURPLUS (DEFICIT)</b>	<u>(723,118)</u>	<u>(1,147,582)</u>
	<u><u>5,361,913</u></u>	<u><u>1,963,100</u></u>

SCHEDULE 24

BEAUFORT-DELTA EDUCATION COUNCIL  
 NON-CONSOLIDATED STATEMENT OF SURPLUS  
 FOR THE YEAR ENDED JUNE 30, 2005

	<u>2005</u>	<u>2004</u>
<b>OPERATING SURPLUS / (DEFICIT)</b>		
Opening balance	(1,147,582)	(464,030)
Prior year adjustment	-	-
	<u>(1,147,582)</u>	<u>(464,030)</u>
Restated opening balance	(1,147,582)	(464,030)
Excess revenues (expenditures) per Schedule 25	424,464	(683,552)
	<u>424,464</u>	<u>(683,552)</u>
Closing balance	<u>(723,118)</u>	<u>(1,147,582)</u>

**BEAUFORT-DELTA EDUCATION COUNCIL**  
**NON-CONSOLIDATED STATEMENT OF REVENUE AND EXPENDITURES**  
**FOR THE YEAR ENDED JUNE 30, 2005**

	<b>2005 Budget (Unaudited)</b>	<b>2005 Actual</b>	<b>2004 Actual</b>
<b>OPERATING FUND - REVENUE</b>			
Government of the Northwest Territories			
Regular contributions	24,426,372	23,924,708	23,408,435
Other contributions	301,638	424,561	565,370
	<u>24,728,010</u>	<u>24,349,269</u>	<u>23,973,805</u>
 Federal Government	 -	 -	 -
<b>BOARD GENERATED FUNDS</b>			
Sales and miscellaneous	147,467	160,924	171,930
Investment income	50,000	76,631	72,912
	<u>197,467</u>	<u>237,555</u>	<u>244,842</u>
 <b>TOTAL OPERATING REVENUES</b>	 <u>24,925,477</u>	 <u>24,586,824</u>	 <u>24,218,647</u>
 <b>OPERATING FUND EXPENDITURES</b>			
School Programs	15,098,721	14,972,500	15,593,217
Inclusive Schooling	1,685,114	1,406,511	1,543,652
Student Accommodations	483,061	487,414	403,927
Operations and Maintenance	2,586,771	2,342,232	2,299,250
Administration	3,182,018	3,254,749	3,195,256
Aboriginal language/Cultural Programs	1,332,242	1,231,396	1,324,180
Fiscals & Transfers	467,558	467,558	542,717
	<u>24,835,485</u>	<u>24,162,360</u>	<u>24,902,199</u>
 <b>TOTAL EXPENDITURES</b>	 <u>24,835,485</u>	 <u>24,162,360</u>	 <u>24,902,199</u>
 <b>EXCESS REVENUE (EXPENDITURES)</b>	 <u>89,992</u>	 <u>424,464</u>	 <u>(683,552)</u>

SCHEDULE 26

BEAUFORT-DELTA EDUCATION COUNCIL  
SCHEDULE OF INFRASTRUCTURE FUNDING - UTILITIES/LEASES  
FOR THE YEAR ENDED JUNE 30, 2005

REVENUES

FUNDING, 2004/2005

2,555,366

EXPENDITURES

HEATING

958,156

ELECTRICITY

1,102,211

WATER/SEWAGE

154,161

GARBAGE

13,553

LEASES

114,151

2,342,232

SURPLUS

213,134

**BEAUFORT-DELTA EDUCATION COUNCIL  
SCHEDULE OF INFRASTRUCTURE FUNDING - PERSONNEL  
FOR THE YEAR ENDED JUNE 30, 2005**

**REVENUES**

FUNDING, 2004/2005	<u>980,811</u>
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**EXPENDITURES**

REMOVALS IN	291,449
ULTIMATE REMOVAL	125,908
MEDICAL TRAVEL	150,107
LONG-TERM STORAGE	-
W.C.B. (PERMANENT EMPLOYEES)	97,009
DENTAL PREMIUMS	73,760
STAFFING:	
ADVERTISING	22,852
HONORARIA	7,563
TELEPHONE	787
TRAVEL	18,748
OTHERS	8,616
	<u>796,799</u>

<b>SURPLUS, JUNE 30 2005</b>	<b>184,012</b>
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**BEAUFORT-DELTA EDUCATION COUNCIL  
 SCHEDULE OF SPECIFIC PROGRAMS - FRENCH LANGUAGE PROGRAM  
 FOR THE YEAR ENDED JUNE 30, 2005**

	July 01/04 to March 31/05	April 01/04 to June 30/05	Total 2004/2005
<b>REVENUES</b>	<u>110,375</u>	<u>13,125</u>	<u>123,500</u>
<b>EXPENDITURE:</b>			
SALARIES AND BENEFITS	150,956	95,332	246,288
LEASES	-	-	-
EQUIPMENT AND SUPPLIES	4,199	4,771	8,970
	<u>155,155</u>	<u>100,103</u>	<u>255,258</u>
<b>NET SURPLUS (DEFICIT)</b>	<u><u>(44,780)</u></u>	<u><u>(86,978)</u></u>	<u><u>(131,758)</u></u>

**BEAUFORT-DELTA EDUCATION COUNCIL  
SCHEDULE OF SPECIFIC PROGRAMS - ABORIGINAL LANGUAGES  
FOR THE YEAR ENDED JUNE 30, 2005**

	July 01/04 to March 31/05	April 01/04 to June 30/05	Total 2004/2005
<b>REVENUES</b>	<u>182,000</u>	<u>-</u>	<u>182,000</u>
<b>EXPENDITURE:</b>			
CONTRIBUTION TO:			
INUVIALUKTUN LANGUAGE CENTRE	69,000	46,000	115,000
GWICH'INN LANGUAGE CENTRE	34,500	80,500	115,000
SECOND CURRICULUM	50,000	50,000	100,000
	<u>153,500</u>	<u>176,500</u>	<u>330,000</u>
<b>NET SURPLUS (DEFICIT)</b>	<u>28,500</u>	<u>(176,500)</u>	<u>(148,000)</u>

**BEAUFORT-DELTA EDUCATION COUNCIL**  
**SCHEDULE OF SPECIFIC PROGRAMS - NWT STUDENT SUCCESS INITIATIVE**  
**FOR THE YEAR ENDED JUNE 30, 2005**

**NWT Student Success Initiative****Professional Development Initiative**

**Title of Project: Moose Kerr School & Chief Julius School - Balance Literacy Tour**

	<u>MKS</u>	<u>CJS</u>	<u>Total</u>
<b>REVENUE</b>	-	-	40,050
<b>EXPENDITURES</b>			
<b>Salaries/Wages</b>			
Facilitator Wages	5,912	5,912	11,824
Substitute Teacher Wages			
<b>Travel</b>			
Facilitator Travel	322	912	1,234
Air Charter	-	-	-
Staff Travel	-	-	-
Accommodation	387	537	924
Daily per diems	-	-	-
Other Expenses	-	-	-
<b>Workshop Expenses</b>			
Room Rental	-	-	-
Supplies	12,998	15,349	28,347
Refreshments	-	-	-
Miscellaneous	-	-	-
<b>Total Expenditures</b>	<u>19,619</u>	<u>22,710</u>	<u>42,329</u>
<b>Net Surplus/Deficit</b>	<u>-</u>	<u>-</u>	<u>(2,279)</u>

**BEAUFORT-DELTA EDUCATION COUNCIL  
SCHEDULE OF SPECIFIC PROGRAMS - NWT STUDENT SUCCESS INITIATIVE  
FOR THE YEAR ENDED JUNE 30, 2005**

**NWT Student Success Initiative  
Professional Development Initiative  
Title of Project: SAMS Cultural Experience**

	NWT SSI Funding	NWTTA PD Funding	TOTAL
<b>REVENUE</b>	<b>31,450</b>	<b>975</b>	<b>32,425</b>
<b>EXPENDITURES</b>			
<b>Salaries/Wages</b>			
Facilitator Wages	-	975	975
Substitute Teacher Wages	10,276	-	10,276
<b>Travel</b>			
Facilitator Travel	400	-	400
Air Charter	-	-	-
Staff Travel	-	-	-
Accommodation	-	-	-
Daily per diems	-	-	-
Other Expenses	-	-	-
<b>Workshop Expenses</b>			
Room Rental	-	-	-
Supplies	12,001	-	12,001
Refreshments	-	-	-
Miscellaneous	-	-	-
<b>Total Expenditures</b>	<b>22,677</b>	<b>975</b>	<b>23,652</b>
<b>Net Surplus/Deficit</b>	<b>8,773</b>	<b>-</b>	<b>8,773</b>

**BEAUFORT-DELTA EDUCATION COUNCIL  
SCHEDULE OF SPECIFIC PROGRAMS - NWT STUDENT SUCCESS INITIATIVE  
FOR THE YEAR ENDED JUNE 30, 2005**

**NWT Student Success Initiative  
Professional Development Initiative  
Title of Project: SAMS Writing Project**

	<b>NWTTA SSI Funding</b>
<b>REVENUE</b>	<u>4,200</u>
<b>EXPENDITURES</b>	
<b>Salaries/Wages</b>	
Facilitator Wages	-
Substitute Teacher Wages	4,247
<b>Travel</b>	
Facilitator Travel	-
Air Charter	-
Staff Travel	-
Accommodation	-
Daily per diems	-
Other Expenses	-
<b>Workshop Expenses</b>	
Room Rental	-
Refreshments	-
Miscellaneous	-
<b>Total Expenditures</b>	<u>4,247</u>
<b>Net Surplus/Deficit</b>	<u><u>(47)</u></u>

**BEAUFORT-DELTA EDUCATION COUNCIL  
SCHEDULE OF SPECIFIC PROGRAMS - NWT STUDENT SUCCESS INITIATIVE  
FOR THE YEAR ENDED JUNE 30, 2005**

**NWT Student Success Initiative  
Professional Development Initiative  
Title of Project: SHSS Computer Assisted Reading Lab**

	<b>NWTTA SSI Funding</b>
<b>REVENUE</b>	<u>6,600</u>
<b>EXPENDITURES</b>	
<b>Salaries/Wages</b>	
Facilitator Wages	-
Substitute Teacher Wages	-
<b>Travel</b>	
Facilitator Travel	-
Air Charter	-
Staff Travel	-
Accommodation	-
Daily per diems	-
Other Expenses	-
<b>Workshop Expenses</b>	
Room Rental	-
Equipment	6,600
Refreshments	-
Miscellaneous	-
<b>Total Expenditures</b>	<u>6,600</u>
<b>Net Surplus/Deficit</b>	<u><u>-</u></u>

SCHEDULE 34

BEAUFORT-DELTA EDUCATION COUNCIL  
 SCHEDULE OF SPECIFIC PROGRAMS - NWT STUDENT SUCCESS INITIATIVE  
 FOR THE YEAR ENDED JUNE 30, 2005

NWT Student Success Initiative  
 Professional Development Initiative  
 Title of Project: Inualthuyak School Computer Assisted Reading Lab

	NWT SSI Funding
<b>REVENUE</b>	<u>5,500</u>
<b>EXPENDITURES</b>	
<b>Salaries/Wages</b>	
Facilitator Wages	-
Substitute Teacher Wages	-
<b>Travel</b>	
Facilitator Travel	-
Air Charter	-
Staff Travel	-
Accommodation	-
Daily per diems	-
Other Expenses	-
<b>Workshop Expenses</b>	
Room Rental	-
Equipment	4,841
Refreshments	-
Miscellaneous	-
<b>Total Expenditures</b>	4,841
<b>Net Surplus/Deficit</b>	<u><u>659</u></u>

**BEAUFORT-DELTA EDUCATION COUNCIL  
SCHEDULE OF SPECIFIC PROGRAMS - NWT STUDENT SUCCESS INITIATIVE  
FOR THE YEAR ENDED JUNE 30, 2005**

**NWT Student Success Initiative  
Professional Development Initiative  
Title of Project: SHSS Effective Behaviour Support Coach Training**

	<b>NWTTA SSI Funding</b>
<b>REVENUE</b>	<u>6,830</u>
<b>EXPENDITURES</b>	
<b>Salaries/Wages</b>	
Facilitator Wages	-
Substitute Teacher Wages	-
<b>Travel</b>	
Facilitator Travel	-
Air Charter	-
Staff Travel	5,603
Accommodation	1,227
Daily per diems	-
Other Expenses	-
<b>Workshop Expenses</b>	
Room Rental	-
Refreshments	-
Miscellaneous	-
<b>Total Expenditures</b>	<u>6,830</u>
<b>Net Surplus/Deficit</b>	<u><u>-</u></u>



SCHEDULE 36

BEAUFORT-DELTA EDUCATION COUNCIL  
 SCHEDULE OF SPECIFIC PROGRAMS - NWT STUDENT SUCCESS INITIATIVE  
 FOR THE YEAR ENDED JUNE 30, 2005

NWT Student Success Initiative  
 Professional Development Initiative  
 Title of Project: SHSS Effective Behavior Support Lead Teacher

	NWTTA SSI Funding
<b>REVENUE</b>	<u>3,951</u>
<b>EXPENDITURES</b>	
<b>Salaries/Wages</b>	
Facilitator Wages	-
Substitute Teacher Wages	-
<b>Travel</b>	
Facilitator Travel	-
Air Charter	-
Staff Travel	2,993
Accommodation	958
Daily per diems	-
Other Expenses	-
<b>Workshop Expenses</b>	
Room Rental	-
Refreshments	-
Miscellaneous	-
<b>Total Expenditures</b>	<u>3,951</u>
<b>Net Surplus/Deficit</b>	<u><u>-</u></u>

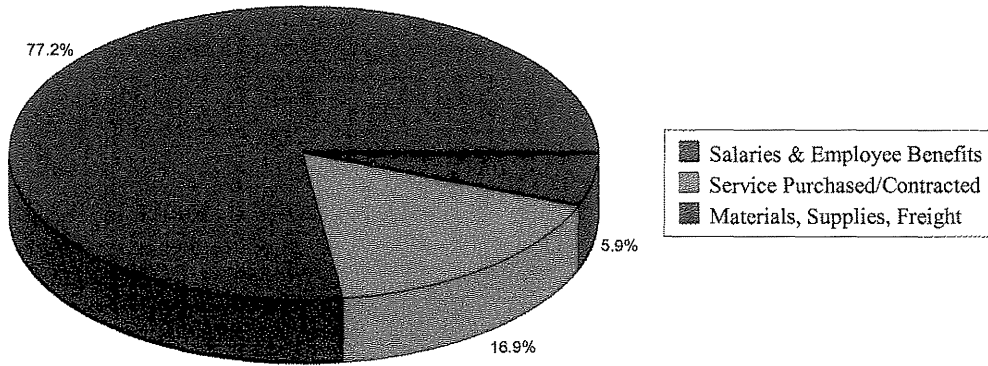
**BEAUFORT-DELTA EDUCATION COUNCIL  
SCHEDULE OF SPECIFIC PROGRAMS - NWT STUDENT SUCCESS INITIATIVE  
FOR THE YEAR ENDED JUNE 30, 2005**

**NWT Student Success Initiative  
Professional Development Initiative  
Title of Project: SHSS Accelerated Math Initiative**

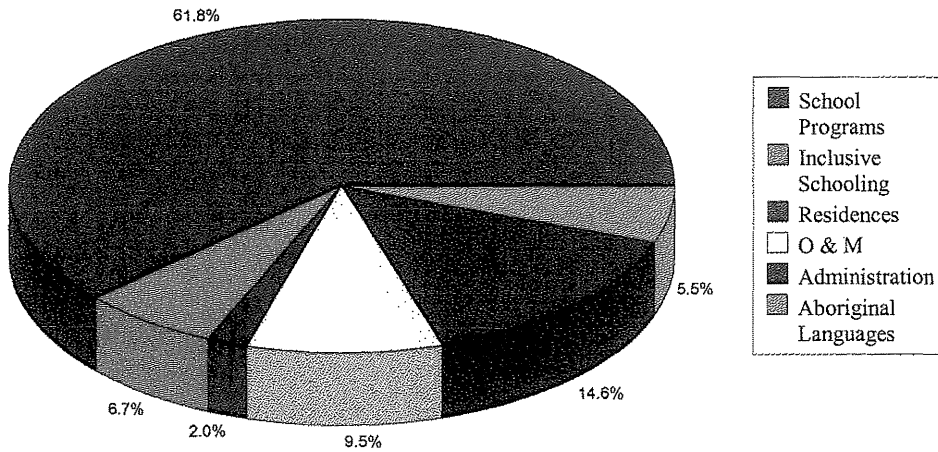
	<b>NWT SSI Funding</b>
<b>REVENUE</b>	<u>11,682</u>
<b>EXPENDITURES</b>	
<b>Salaries/Wages</b>	
Facilitator Wages	-
Substitute Teacher Wages	-
<b>Travel</b>	
Facilitator Travel	-
Air Charter	-
Staff Travel	-
Accommodation	-
Daily per diems	-
Other Expenses	-
<b>Workshop Expenses</b>	
Room Rental	-
Refreshments	-
Equipment	7,818
Materials and Supplies	-
<b>Total Expenditures</b>	<u>7,818</u>
<b>Net Surplus/Deficit</b>	<u><u>3,864</u></u>

**BEAUFORT - DELTA EDUCATION COUNCIL**  
**Graphical Representation of Consolidated Expenditure**  
**For the Year Ended June 30, 2005**

**Detail of Consolidated Expenditure**



**Expenditure by Category**



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**BEAUFORT-DELTA EDUCATION COUNCIL**

**INUVIK, NT**

**Consolidated Financial Statements  
For the year ended June 30, 2005**

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#### **Graphical Representation of Consolidated Expenditures**

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## 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 accounting principles generally accepted for Education Councils in the Northwest Territories as disclosed in Notes 1 and 2 to the financial statements. 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 records are maintained. These controls include quality standards in hiring and training employees, written policies and procedures' manuals, and accountability for performance within appropriate and 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 an Education Council.

The auditor annually provides an independent, objective audit for the purpose of expressing an opinion on the consolidated financial statements in accordance with Canadian generally accepted auditing standards. The auditor also considers whether the transactions that come to his 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.

  
\_\_\_\_\_  
Alex Bon  
Comptroller  
Beaufort-Delta Education Council

Inuvik, NT  
September 20, 2005

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**VERY, COOPER & CO.**  
Certified General Accountants

Gerald F. Avery, FCGA  
W. Brent Hinchey, B. Comm., C.G.A.  
Kent D. Ferguson, B. Comm., P.A., C.F.E., C.A.F.M., F.C.G.A.  
Cathy A. Cudmore, B. Rec, C.G.A.

Toll-Free: 1-800-661-0787  
Website: [www.averyco.nt.ca](http://www.averyco.nt.ca)

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

**AUDITORS' REPORT**

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

We have examined the Consolidated Balance Sheet of the Beaufort-Delta Education Council as at June 30, 2005 and the Consolidated Statements of Surplus, Revenue and Expenditures and Changes in Financial Position for the year then ended. These consolidated financial statements are the responsibility of the Council's administration. Our responsibility is to express an opinion on these consolidated financial statements based on our audit.

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

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

In our opinion, except for the effect of adjustments, if any, which might have been determined to be necessary had we been able to do a complete payroll audit, these consolidated financial statements present fairly, in all material respects, the financial position of the Council as at June 30, 2005 and the results of its operations and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted for Education Councils in the Northwest Territories as disclosed in Note 2 to the consolidated financial statements.

These financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the Board of Directors and the Government of the NWT, in accordance with the conditions of the funding agreement. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

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

*Avery, Cooper & Co.*

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

September 20, 2005

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## STATEMENT I

**BEAUFORT-DELTA EDUCATION COUNCIL  
CONSOLIDATED BALANCE SHEET  
June 30, 2005**

## A S S E T S

	<u>2005</u>	<u>2004</u>
<b>CURRENT</b>		
Cash & Short-term Investments	4,914,934	1,750,991
Due from GNWT	108,271	34,440
Other Accounts Receivable	212,680	121,484
Prepaid expenses (Note 4)	1,030	8,103
	<u>5,236,915</u>	<u>1,915,018</u>
<b>TRUST FUND</b> (Note 5)	<u>235,593</u>	<u>245,396</u>
	<u><u>5,472,508</u></u>	<u><u>2,160,414</u></u>

## L I A B I L I T I E S

<b>CURRENT</b>		
Bank Indebtedness	107	-
Accounts payable and accrued liabilities (Note 6)	209,344	435,812
Accrued salaries (Note 7)	170,527	367,570
Due to GNWT (Note 8)	3,410,005	271,058
Employee deductions payable	35,836	67,861
Leave and termination benefits (Note 9)	577,206	635,774
Deferred revenue	60,369	83,819
	<u>4,463,394</u>	<u>1,861,894</u>
<b>LONG-TERM</b>		
Leave and termination benefits (Note 10)	1,201,118	922,084
<b>TRUST FUND</b> (Note 5)	<u>235,593</u>	<u>245,396</u>
	<u>5,900,105</u>	<u>3,029,374</u>

## SURPLUS (Statement II)

<b>OPERATING SURPLUS / (DEFICIT)</b>	<u>(427,597)</u>	<u>(868,960)</u>
	<u><u>5,472,508</u></u>	<u><u>2,160,414</u></u>

APPROVED:

\_\_\_\_\_ Chairperson

\_\_\_\_\_ Comptroller

See attached notes and schedules.

## STATEMENT II

**BEAUFORT-DELTA EDUCATION COUNCIL  
CONSOLIDATED STATEMENT OF SURPLUS  
For the year ended June 30, 2005**

	<u>2005</u>	<u>2004</u>
<b>OPERATING SURPLUS</b> (Note 11)		
Opening balance	(868,960)	(318,481)
Prior year adjustment	<u>-</u>	<u>-</u>
Restated opening balance	(868,960)	(318,481)
Excess revenue (expenditures) per Statement III	<u>441,363</u>	<u>(550,479)</u>
Closing balance	<u><u>(427,597)</u></u>	<u><u>(868,960)</u></u>

**See attached notes and schedules.**



## STATEMENT III

**BEAUFORT-DELTA EDUCATION COUNCIL**  
**CONSOLIDATED STATEMENT OF REVENUE AND EXPENDITURES**  
For the year ended June 30, 2005

	2005 Budget (Unaudited)	2005 Actual	2004 Actual
<b>OPERATING FUND - REVENUE</b>			
Government of the Northwest Territories			
Regular contributions	24,426,372	23,924,708	23,408,435
Other contributions	713,539	568,545	674,389
	<u>25,139,911</u>	<u>24,493,253</u>	<u>24,082,824</u>
 Federal Government	 -	 -	 -
<b>BOARD GENERATED FUNDS</b>			
Sales and miscellaneous	147,467	489,957	499,512
Investment income	50,000	76,789	73,107
	<u>197,467</u>	<u>566,746</u>	<u>572,619</u>
 <b>TOTAL OPERATING REVENUES</b>	 <u>25,337,378</u>	 <u>25,059,999</u>	 <u>24,655,443</u>
 <b>OPERATING FUND EXPENDITURES</b>			
<b>(Schedule 1)</b>			
School Programs	15,310,963	15,202,377	15,794,238
Inclusive Schooling	1,685,114	1,642,837	1,822,668
Student Accommodations	483,061	487,414	403,927
Operations and Maintenance	2,586,771	2,342,232	2,299,250
Administration	3,780,225	3,589,822	3,463,435
Aboriginal language/Cultural Programs	1,491,888	1,353,954	1,422,404
Fiscals & Transfers	-	-	-
	<u>25,338,022</u>	<u>24,618,636</u>	<u>25,205,922</u>
 <b>TOTAL EXPENDITURES</b>	 <u>25,338,022</u>	 <u>24,618,636</u>	 <u>25,205,922</u>
 <b>EXCESS REVENUE (EXPENDITURES)</b>	 <u>(644)</u>	 <u>441,363</u>	 <u>(550,479)</u>

See attached notes and schedules.

STATEMENT IV

**BEAUFORT-DELTA EDUCATION COUNCIL**  
**CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION**  
For the year ended June 30, 2005

	2005	2004
<b>CASH, opening balance</b>	1,750,991	3,162,949
<b>OPERATING ACTIVITIES</b>		
Excess revenues (expenditures) per Statement III	441,363	(550,479)
Add: Prior period adjustments	-	-
	2,192,354	2,612,470
<b>NET CHANGE IN FINANCIAL POSITION</b>		
<b>INCREASED BY:</b>		
Increase (decrease) in accounts payable	(226,470)	(109,766)
Increase (decrease) in deferred revenue	(23,450)	(1,075,516)
Increase (decrease) in due to G.N.W.T.	3,138,947	75,103
Increase (decrease) in leave and termination benefits and salary accruals	(8,601)	209,654
(Increase) decrease in accounts receivable and prepaid expenses	(157,953)	39,046
	4,914,827	1,750,991
<b>CASH, closing balance</b>	4,914,827	1,750,991
<b>Comprised of:</b>		
Cash and Short-Term Investments	4,914,934	1,750,991
Bank Indebtedness	(107)	-
	4,914,827	1,750,991

See attached notes and schedules.

# BEAUFORT-DELTA EDUCATION COUNCIL

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2005

### NOTE 1. NATURE OF ORGANIZATION

The Council was formerly known as BEAUFORT-DELTA DIVISIONAL BOARD OF EDUCATION. With the adoption of the new Education Act, its legal name is now changed to BEAUFORT-DELTA EDUCATION COUNCIL.

The Council was established under the Education Act of the Government of the Northwest Territories by order of the Minister dated March 31, 1989. Its purpose is to administer and maintain the standards of educational programs defined under the Act in the Member communities of the Beaufort-Delta 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 to provide 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, Government of the Northwest Territories. These Consolidated financial statements include the operations of the member District Education Authorities (DEA) of Inuvik, Tuktoyaktuk, Sachs Harbour, Holman, Aklavik, Fort McPherson, Paulatuk and Tsiigehtchic. Transactions and balances between these organizations have been eliminated for consolidation purposes.

Complete financial information was not provided for the Tsiigehtchic DEA. Budgeted amounts were used for consolidation purposes; separate financial schedules have not been prepared for this DEA as a result.

#### b) Capital Assets

All buildings and works, furniture, equipment and vehicles valued in excess of \$5,000 and purchased with the GNWT capital funds are the property of the GNWT. Although the Minister grants to the Board 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.

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.

# BEAUFORT-DELTA EDUCATION COUNCIL

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS June 30, 2005

### NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (continued)

#### c) Inventory

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

#### d) Personnel, Utilities and Leases Infrastructure Funding

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

e) Comparative figures have been restated, where necessary, to conform to current presentation.

#### f) Measurement Uncertainty

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reported period. Actual results could differ from those estimates.

### NOTE 3. FINANCIAL INSTRUMENTS

The council's financial instruments consist of cash and short-term instruments, accounts receivable, Due from GNWT, accounts payable and accrued liabilities, accrued payroll, trust fund, trust liability, leave and termination benefits and Due to GNWT. Unless otherwise noted, it is management's opinion that the council is not exposed to significant interest, currency or credit risks. The fair value of these financial instruments approximate their carrying values, unless otherwise noted.

### NOTE 4. PREPAID EXPENSES

	<u>2005</u>	<u>2004</u>
General expenses	<u>1,030</u>	<u>8,103</u>

# BEAUFORT-DELTA EDUCATION COUNCIL

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2005

### NOTE 5. TRUST FUND

The Council received a bequest to establish the Harry Stallworthy - Noah Carpenter Fund. The terms of the bequest state that the principal shall remain intact and the net annual income therefrom shall be made available to students of Inuit heritage for financial assistance in the High School Orientation Program.

Comprised of:

Short-term	- GIC 2.70% Due June 20, 2006	250,000
	- Due to general cash	<u>(14,407)</u>
		<u>235,593</u>

Fund balance:

Principal proceeds received		216,515
Interest earned to-date		203,653
Expenditures to-date		<u>(184,575)</u>
		<u>235,593</u>

### NOTE 6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	<u>2005</u>	<u>2004</u>
General expenses	<u>209,344</u>	<u>435,812</u>
	<u>209,344</u>	<u>435,812</u>

### NOTE 7. ACCRUED SALARIES

	<u>2005</u>	<u>2004</u>
Summer salary payout accruals	170,527	210,366
Other June Accruals	-	<u>157,204</u>
	<u>170,527</u>	<u>367,570</u>

### NOTE 8. DUE TO GNWT

	<u>2005</u>	<u>2004</u>
General and service costs	2,940,864	135,760
Excess funding repayable - current	<u>469,141</u>	<u>135,298</u>
	<u>3,410,005</u>	<u>271,058</u>

# BEAUFORT-DELTA EDUCATION COUNCIL

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2005

### NOTE 9. LEAVE AND TERMINATION BENEFITS - CURRENT

Under conditions of employment, employees qualify for retirement and severance remuneration based on the number 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 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 10).

	<u>2005</u>	<u>2004</u>
Annual leave and lieu time	102,308	188,935
Retirement and resignation benefits	280,781	297,740
Ultimate removal assistance	194,117	149,099
	<u>577,206</u>	<u>635,774</u>

### NOTE 10. LEAVE AND TERMINATION BENEFITS - LONG TERM

	<u>2005</u>	<u>2004</u>
Annual leave and lieu time	-	-
Retirement and resignation benefits	500,930	471,227
Ultimate removal assistance	700,188	450,857
	<u>1,201,118</u>	<u>922,084</u>

**BEAUFORT-DELTA EDUCATION COUNCIL**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

**June 30, 2005**

**NOTE 11. OPERATING SURPLUS**

Under the block funding agreements the Council does not receive funding for the summer salary payout accrual until the period in which the liability is paid. In addition, the retirement and termination and ultimate removal liabilities are unfunded liabilities and are excluded from funding advances to the Council. For management purposes, the Department of Education recalculates surplus as shown below.

	<u>2005</u>	<u>2004</u>
Surplus (Deficit) as reported on the consolidated balance sheet	(427,597)	(868,960)
Accrual for summer salary payout (Note 7)	170,527	210,366
Termination and ultimate removal benefits (Notes 9 and 10)	<u>1,676,016</u>	<u>1,368,923</u>
	<u>1,418,946</u>	<u>710,329</u>

**SCHEDULE 3**

**INUVIK DISTRICT EDUCATION AUTHORITY  
STATEMENT OF REVENUE AND EXPENDITURES  
For the year ended June 30, 2005**

	<u>2005</u>	<u>2004</u>
<b>REVENUE</b>		
BDEC - regular contributions	236,919	81,579
BDEC - other contributions	-	197,820
GNWT revenue	66,291	72,818
Investment income	154	187
Other Revenue	<u>62,578</u>	<u>89,169</u>
	<u>365,942</u>	<u>441,573</u>
 <b>EXPENDITURES</b>		
School Programs	1,680	29,145
Inclusive Schooling	210,662	193,073
O&M	-	-
Administration	65,052	78,478
Aboriginal languages	<u>49,756</u>	<u>54,900</u>
	<u>327,150</u>	<u>355,596</u>
 <b>EXCESS REVENUE (EXPENDITURES)</b>	38,792	85,977
 <b>OPENING SURPLUS (DEFICIT)</b>	<u>97,854</u>	<u>11,877</u>
 <b>CLOSING SURPLUS (DEFICIT)</b>	<u><u>136,646</u></u>	<u><u>97,854</u></u>



SCHEDULE 4

Inuvik District Education Authority  
 Schedule Of Expenditures  
 For the year ended June 30, 2005

	School Programs	Inclusive Schooling	Student Accommodations	Operations & Maintenance	Administration	Aboriginal Languages	Fiscals & Transfers	Totals
<b>SALARIES</b>								
Teachers	-	-	-	-	-	-	-	-
Instruction Assistant	-	45,795	-	-	-	31,666	-	77,461
Non-instructional staff	-	83,911	-	-	44,990	-	-	128,901
Board/Trustee honoraria	-	-	-	-	3,350	-	-	3,350
<b>EMPLOYEE BENEFITS</b>								
Employee benefit/allowance	-	-	-	-	-	-	-	-
Leave and termination	-	-	-	-	-	-	-	-
<b>SERVICES PURCHASED/ CONTRACTED</b>								
Professional/technical services	-	-	-	-	-	-	-	-
Postage/communication	-	423	-	-	2,231	-	-	2,654
Utilities	-	1,373	-	-	-	-	-	1,373
Travel	-	-	-	-	-	800	-	800
Student travel	-	2,708	-	-	-	-	-	2,708
Advertising/printing/publishing	-	-	-	-	2,683	-	-	2,683
Maintenance/repair	-	-	-	-	-	-	-	-
Rentals/leases	-	15,000	-	-	5,521	-	-	20,521
Others	1,600	-	-	-	121	-	-	1,721
Contracted services	-	26,699	-	-	3,249	7,331	-	37,279
<b>MATERIALS/SUPPLIES/FREIGHT</b>								
Materials	80	32,869	-	-	2,143	9,959	-	45,051
Furniture and equipment	-	-	-	-	649	-	-	649
Freight	-	1,884	-	-	115	-	-	1,999
<b>TRANSFERS</b>								
	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>	<b>1,680</b>	<b>210,662</b>	<b>-</b>	<b>-</b>	<b>65,052</b>	<b>49,756</b>	<b>-</b>	<b>327,150</b>

SCHEDULE 5

TUKTOYAKTUK DISTRICT EDUCATION AUTHORITY  
 BALANCE SHEET  
 June 30, 2005

	<u>2005</u>	<u>2004</u>
<b>ASSETS</b>		
Cash	23,427	11,808
Accounts receivable - net	48,464	92,753
Prepaid Expenses	963	1,823
	<u>72,854</u>	<u>106,384</u>
<b>LIABILITIES</b>		
Accounts Payable	-	43,503
Wages Payable	758	611
Receiver General	-	-
	<u>758</u>	<u>44,114</u>
<b>OPERATING SURPLUS (DEFICIT)</b>	<u>72,096</u>	<u>62,270</u>
	<u>72,854</u>	<u>106,384</u>

SCHEDULE 6

TUKTOYAKTUK DISTRICT EDUCATION AUTHORITY  
 STATEMENT OF REVENUE AND EXPENDITURES  
 For the year ended June 30, 2005

	<u>2005</u>	<u>2004</u>
<b>REVENUE</b>		
BDEC - regular contributions	46,278	33,824
BDEC - other contributions	-	14,640
Investment income	-	-
Other Revenue	<u>70,235</u>	<u>39,858</u>
	<u>116,513</u>	<u>88,322</u>
<b>EXPENDITURES</b>		
School Programs	22,755	52,380
Inclusive Schooling	20,653	-
O&M	-	-
Administration	58,704	41,487
Aboriginal languages	<u>4,575</u>	<u>5,193</u>
	<u>106,687</u>	<u>99,060</u>
<b>EXCESS REVENUE BEFORE TRANSFERS</b>	9,826	(10,738)
<b>TRANSFERRED FROM DEFERRED REVENUE</b>	<u>-</u>	<u>69,047</u>
<b>EXCESS REVENUE (EXPENDITURES)</b>	9,826	58,309
<b>OPENING SURPLUS (DEFICIT)</b>	<u>62,270</u>	<u>3,961</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u><u>72,096</u></u>	<u><u>62,270</u></u>

SCHEDULE 7

Tuktoyaktuk District Education Authority  
 Schedule Of Expenditures  
 For the year ended June 30, 2005

	School Programs	Inclusive Schooling	Student Accommodations	Operations & Maintenance	Administration	Aboriginal Languages	Fiscals & Transfers	Totals
<b>SALARIES</b>								
Teachers	-	-	-	-	-	-	-	-
Instruction Assistant	-	-	-	-	-	-	-	-
Non-instructional staff	-	-	-	-	43,192	-	-	43,192
Board/Trustee honoraria	-	-	-	-	38	-	-	38
<b>EMPLOYEE BENEFITS</b>								
Employee benefit/allowance	-	-	-	-	-	-	-	-
Leave and termination	-	-	-	-	-	-	-	-
<b>SERVICES PURCHASED/ CONTRACTED</b>								
Professional/technical services	-	-	-	-	-	-	-	-
Postage/communication	-	-	-	-	1,279	-	-	1,279
Utilities	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-
Student travel	347	-	-	-	-	-	-	347
Advertising/printing/publishing	-	-	-	-	-	-	-	-
Maintenance/repair	-	-	-	-	-	-	-	-
Rentals/leases	-	-	-	-	-	-	-	-
Others	2,065	-	-	-	13,626	4,200	-	19,891
Contracted services	5,128	-	-	-	378	-	-	5,506
<b>MATERIALS/SUPPLIES/FREIGHT</b>								
Materials	14,479	20,653	-	-	191	375	-	35,698
Furniture and equipment	736	-	-	-	-	-	-	736
Freight	-	-	-	-	-	-	-	-
<b>TRANSFERS</b>								
	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>	<b>22,755</b>	<b>20,653</b>	<b>-</b>	<b>-</b>	<b>58,704</b>	<b>4,575</b>	<b>-</b>	<b>106,687</b>

SCHEDULE 8

HOLMAN DISTRICT EDUCATION AUTHORITY  
 BALANCE SHEET  
 June 30, 2005

	<u>2005</u>	<u>2004</u>
<b>ASSETS</b>		
Cash	3,161	24,526
Accounts receivable - net	8,323	201
Prepaid Expenses	-	181
	<u>11,484</u>	<u>24,908</u>
<b>LIABILITIES</b>		
Accounts Payable	536	1,926
Wages Payable	969	282
Deferred Revenue	2,592	-
	<u>4,097</u>	<u>2,208</u>
<b>OPERATING SURPLUS (DEFICIT)</b>	<u>7,387</u>	<u>22,700</u>
	<u>11,484</u>	<u>24,908</u>

**SCHEDULE 9**

**HOLMAN DISTRICT EDUCATION AUTHORITY  
STATEMENT OF REVENUE AND EXPENDITURES  
For the year ended June 30, 2005**

	<u>2005</u>	<u>2004</u>
<b>REVENUE</b>		
BDEC - regular contributions	33,279	25,293
BDEC - other contributions	12,919	31,498
GNWT Revenue	13,305	9,000
Other Revenue	<u>25,437</u>	<u>20,787</u>
	<u>84,940</u>	<u>86,578</u>
<b>EXPENDITURES</b>		
School Programs	30,341	11,689
Inclusive Schooling	5,011	10,198
O&M	-	-
Administration	24,689	20,184
Aboriginal languages	<u>40,212</u>	<u>45,653</u>
	<u>100,253</u>	<u>87,724</u>
<b>EXCESS REVENUE (EXPENDITURES)</b>	(15,313)	(1,146)
<b>OPENING SURPLUS (DEFICIT)</b>	<u>22,700</u>	<u>23,846</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u><u>7,387</u></u>	<u><u>22,700</u></u>

SCHEDULE 10

Holman District Education Authority  
 Schedule Of Expenditures  
 For the year ended June 30, 2005

	School Programs	Inclusive Schooling	Student Accommodations	Operations & Maintenance	Administration	Aboriginal Languages	Fiscals & Transfers	Totals
<b>SALARIES</b>								
Teachers	-	-	-	-	-	-	-	-
Instruction Assistant	14,857	-	-	-	-	-	-	14,857
Non-instructional staff	13,914	5,011	-	-	450	29,919	-	49,294
Board/Trustee honoraria	-	-	-	-	21,538	-	-	21,538
<b>EMPLOYEE BENEFITS</b>								
Employee benefit/allowance	-	-	-	-	-	-	-	-
Leave and termination	-	-	-	-	-	-	-	-
<b>SERVICES PURCHASED/ CONTRACTED</b>								
Professional/technical services	-	-	-	-	-	-	-	-
Postage/communication	-	-	-	-	496	-	-	496
Utilities	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-
Student travel	-	-	-	-	-	1,223	-	1,223
Advertising/printing/publishing	-	-	-	-	-	-	-	-
Maintenance/repair	-	-	-	-	-	-	-	-
Rentals/leases	-	-	-	-	-	-	-	-
Others	1,057	-	-	-	1,454	623	-	3,134
Contracted services	-	-	-	-	-	-	-	-
<b>MATERIALS/SUPPLIES/FREIGHT</b>								
Materials	513	-	-	-	751	8,447	-	9,711
Furniture and equipment	-	-	-	-	-	-	-	-
Freight	-	-	-	-	-	-	-	-
<b>TRANSFERS</b>	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>	<b>30,341</b>	<b>5,011</b>	<b>-</b>	<b>-</b>	<b>24,689</b>	<b>40,212</b>	<b>-</b>	<b>100,253</b>

Aklavik District Education Authority  
 Schedule Of Expenditures  
 For the year ended June 30, 2005

	School Programs	Inclusive Schooling	Student Accommodations	Operations & Maintenance	Administration	Aboriginal Languages	Fiscals & Transfers	Totals
<b>SALARIES</b>								
Teachers	-	-	-	-	-	-	-	-
Instruction Assistant	-	-	-	-	-	-	-	-
Non-instructional staff	59,556	-	-	-	30,024	6,772	-	96,352
Board/Trustee honoraria	-	-	-	-	5,450	-	-	5,450
<b>EMPLOYEE BENEFITS</b>								
Employee benefit/allowance	-	-	-	-	-	-	-	-
Leave and termination	-	-	-	-	-	-	-	-
<b>SERVICES PURCHASED/ CONTRACTED</b>								
Professional/technical services	-	-	-	-	-	-	-	-
Postage/communication	-	-	-	-	751	-	-	751
Utilities	-	-	-	-	-	-	-	-
Travel	300	-	-	-	-	-	-	300
Student travel	-	-	-	-	-	-	-	-
Advertising/printing/publishing	178	-	-	-	-	-	-	178
Maintenance/repair	-	-	-	-	-	-	-	-
Rentals/leases	-	-	-	-	2,282	-	-	2,282
Others	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-
<b>MATERIALS/SUPPLIES/FREIGHT</b>								
Materials	18,589	-	-	-	-	17,599	-	36,188
Furniture and equipment	-	-	-	-	-	-	-	-
Freight	-	-	-	-	-	-	-	-
<b>TRANSFERS</b>	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>	<b>78,623</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38,507</b>	<b>24,371</b>	<b>-</b>	<b>141,501</b>



FORT MCPHERSON DISTRICT EDUCATION AUTHORITY  
 BALANCE SHEET  
 June 30, 2005

	<u>2005</u>	<u>2004</u>
<b>ASSETS</b>		
Cash	10,116	17,723
Accounts receivable - net	<u>18,265</u>	<u>9,509</u>
	<u>28,381</u>	<u>27,232</u>
 <b>LIABILITIES</b>		
Accounts Payable	29,511	22,021
Wages Payable	<u>1,165</u>	<u>483</u>
	30,676	22,504
 <b>OPERATING SURPLUS (DEFICIT)</b>		
	<u>(2,295)</u>	<u>4,728</u>
	<u>28,381</u>	<u>27,232</u>

**FORT MCPHERSON DISTRICT EDUCATION AUTHORITY**  
**STATEMENT OF REVENUE AND EXPENDITURES**  
For the year ended June 30, 2005

	<u>2005</u>	<u>2004</u>
<b>REVENUE</b>		
BDEC - regular contributions	48,247	33,071
BDEC - other contributions	35,146	30,820
GNWT Revenue	55,321	15,256
Bingo Revenue	14,555	14,140
Interest Revenue	4	8
Other Revenue	9,730	52,449
	<u>163,003</u>	<u>145,744</u>
<b>EXPENDITURES</b>		
School Programs	105,998	93,115
Inclusive Schooling	-	19,111
O&M	-	-
Administration	63,900	34,461
Aboriginal languages	128	270
	<u>170,026</u>	<u>146,957</u>
	-	-
<b>EXCESS REVENUE (EXPENDITURES)</b>	(7,023)	(1,213)
<b>OPENING SURPLUS (DEFICIT)</b>	<u>4,728</u>	<u>5,941</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>(2,295)</u>	<u>4,728</u>

Fort McPherson District Education Authority  
 Schedule Of Expenditures  
 For the year ended June 30, 2005

	School Programs	Inclusive Schooling	Student Accommodations	Operations & Maintenance	Administration	Aboriginal Languages	Fiscals & Transfers	Totals
<b>SALARIES</b>								
Teachers	8,905	-	-	-	-	-	-	8,905
Instruction Assistant	80,540	-	-	-	23,650	-	-	104,190
Non-instructional staff	-	-	-	-	7,125	-	-	7,125
Board/Trustee honoraria	-	-	-	-	-	-	-	-
<b>EMPLOYEE BENEFITS</b>								
Employee benefit/allowance	-	-	-	-	-	-	-	-
Leave and termination	-	-	-	-	-	-	-	-
<b>SERVICES PURCHASED/ CONTRACTED</b>								
Professional/technical services	-	-	-	-	2,208	-	-	2,208
Postage/communication	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	5,603	-	-	5,603
Travel	-	-	-	-	-	-	-	-
Student travel	-	-	-	-	-	-	-	-
Advertising/printing/publishing	-	-	-	-	-	-	-	-
Maintenance/repair	9,242	-	-	-	-	-	-	9,242
Rentals/leases	2,832	-	-	-	10,602	128	-	13,562
Others	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-
<b>MATERIALS/SUPPLIES/FREIGHT</b>								
Materials	4,479	-	-	-	14,712	-	-	19,191
Furniture and equipment	-	-	-	-	-	-	-	-
Freight	-	-	-	-	-	-	-	-
<b>TRANSFERS</b>	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>	<b>105,998</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>63,900</b>	<b>128</b>	<b>-</b>	<b>170,026</b>

**SACHS HARBOUR DISTRICT EDUCATION AUTHORITY**  
**BALANCE SHEET**  
June 30, 2005

	<u>2005</u>	<u>2004</u>
<b>ASSETS</b>		
Cash	5,878	3,262
Accounts receivable - net	2,600	4,262
Prepaid Expenses	67	199
	<u>8,545</u>	<u>7,723</u>
<b>LIABILITIES</b>		
Accounts Payable	-	-
Wages Payable	-	212
	-	212
<b>OPERATING SURPLUS (DEFICIT)</b>	<u>8,545</u>	<u>7,511</u>
	<u>8,545</u>	<u>7,723</u>

**SACHS HARBOUR DISTRICT EDUCATION AUTHORITY**  
**STATEMENT OF REVENUE AND EXPENDITURES**  
For the year ended June 30, 2005

	<u>2005</u>	<u>2004</u>
<b>REVENUE</b>		
BDEC - regular contributions	19,814	16,887
BDEC - other contributions	-	2,210
Investment income	-	-
Other Revenue	<u>16,886</u>	<u>2,712</u>
	<u>36,700</u>	<u>21,809</u>
<b>EXPENDITURES</b>		
School Programs	-	8,705
Inclusive Schooling	-	-
O&M	-	-
Administration	22,380	18,045
Aboriginal languages	<u>13,286</u>	<u>-</u>
	<u>35,666</u>	<u>26,750</u>
<b>EXCESS REVENUE (EXPENDITURES)</b>	1,034	(4,941)
<b>OPENING SURPLUS (DEFICIT)</b>	<u>7,511</u>	<u>12,452</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u><u>8,545</u></u>	<u><u>7,511</u></u>

Sachs Harbour District Education Authority  
 Schedule Of Expenditures  
 For the year ended June 30, 2005

	School Programs	Inclusive Schooling	Student Accommodations	Operations & Maintenance	Administration	Aboriginal Languages	Fiscals & Transfers	Totals
<b>SALARIES</b>								
Teachers	-	-	-	-	-	-	-	-
Instruction Assistant	-	-	-	-	-	-	-	-
Non-instructional staff	-	-	-	-	11,425	4,224	-	15,649
Board/Trustee honoraria	-	-	-	-	7,729	-	-	7,729
<b>EMPLOYEE BENEFITS</b>								
Employee benefit/allowance	-	-	-	-	-	-	-	-
Leave and termination	-	-	-	-	-	-	-	-
<b>SERVICES PURCHASED/ CONTRACTED</b>								
Professional/technical services	-	-	-	-	-	-	-	-
Postage/communication	-	-	-	-	773	-	-	773
Utilities	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-
Student travel	-	-	-	-	-	-	-	-
Advertising/printing/publishing	-	-	-	-	-	-	-	-
Maintenance/repair	-	-	-	-	-	-	-	-
Rentals/leases	-	-	-	-	-	-	-	-
Others	-	-	-	-	151	-	-	151
Contracted services	-	-	-	-	-	-	-	-
<b>MATERIALS/SUPPLIES/FREIGHT</b>								
Materials	-	-	-	-	2,302	9,062	-	11,364
Furniture and equipment	-	-	-	-	-	-	-	-
Freight	-	-	-	-	-	-	-	-
<b>TRANSFERS</b>	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>	-	-	-	-	<b>22,380</b>	<b>13,286</b>	-	<b>35,666</b>

PAULATUK DISTRICT EDUCATION AUTHORITY  
BALANCE SHEET  
June 30, 2005

	<u>2005</u>	<u>2004</u>
<b>ASSETS</b>		
Cash	20,978	5,579
Accounts receivable - net	11,306	11,306
Prepaid expense	-	-
	<u>32,284</u>	<u>16,885</u>
<b>LIABILITIES</b>		
Accounts Payable	-	-
Wages Payable	2,120	1,850
	2,120	1,850
<b>OPERATING SURPLUS (DEFICIT)</b>	<u>30,164</u>	<u>15,035</u>
	<u>32,284</u>	<u>16,885</u>

PAULATUK DISTRICT EDUCATION AUTHORITY  
 STATEMENT OF REVENUE AND EXPENDITURES  
 For the year ended June 30, 2005

	<u>2005</u>	<u>2004</u>
<b>REVENUE</b>		
BDEC - regular contributions	26,071	21,487
BDEC - other contributions	-	10,281
Bingo Revenue	63,114	21,615
Other Revenue	8,149	7,102
	<u>97,334</u>	<u>60,485</u>
<b>EXPENDITURES</b>		
School Programs	30,360	18,117
Inclusive Schooling	-	-
O&M	-	-
Administration	49,845	29,655
Aboriginal languages	2,000	-
	<u>82,205</u>	<u>47,772</u>
<b>EXCESS REVENUE (EXPENDITURES)</b>	15,129	12,713
<b>OPENING SURPLUS (DEFICIT)</b>	<u>15,035</u>	<u>2,322</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u><u>30,164</u></u>	<u><u>15,035</u></u>



SCHEDULE 22

Paulatuk District Education Authority  
 Schedule Of Expenditures  
 For the year ended June 30, 2005

	School Programs	Inclusive Schooling	Student Accommodations	Operations & Maintenance	Administration	Aboriginal Languages	Fiscals & Transfers	Totals
<b>SALARIES</b>								
Teachers	-	-	-	-	-	-	-	-
Instruction Assistant	-	-	-	-	-	-	-	-
Non-instructional staff	9,851	-	-	-	16,218	-	-	26,069
Board/Trustee honoraria	-	-	-	-	6,250	-	-	6,250
<b>EMPLOYEE BENEFITS</b>								
Employee benefit/allowance	-	-	-	-	-	-	-	-
Leave and termination	-	-	-	-	-	-	-	-
<b>SERVICES PURCHASED/ CONTRACTED</b>								
Professional/technical services	-	-	-	-	-	-	-	-
Postage/communication	-	-	-	-	1,390	-	-	1,390
Utilities	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-
Student travel	-	-	-	-	-	-	-	-
Advertising/printing/publishing	-	-	-	-	-	-	-	-
Maintenance/repair	-	-	-	-	-	-	-	-
Rentals/leases	-	-	-	-	-	2,000	-	2,000
Others	600	-	-	-	18,672	-	-	19,272
Contracted services	-	-	-	-	1,300	-	-	1,300
<b>MATERIALS/SUPPLIES/FREIGHT</b>								
Materials	19,909	-	-	-	521	-	-	20,430
Furniture and equipment	-	-	-	-	-	-	-	-
Freight	-	-	-	-	5,494	-	-	5,494
<b>TRANSFERS</b>	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>	<b>30,360</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>49,845</b>	<b>2,000</b>	<b>-</b>	<b>82,205</b>

BEAUFORT-DELTA EDUCATION COUNCIL  
 NON-CONSOLIDATED BALANCE SHEET  
 JUNE 30, 2005

A S S E T S

	<u>2005</u>	<u>2004</u>
<b>CURRENT</b>		
Cash	4,839,414	1,510,372
Due from GNWT	108,271	34,440
Other accounts receivable	178,635	166,992
Prepaid expenses	-	5,900
	<u>5,126,320</u>	<u>1,717,704</u>
 <b>TRUST FUND</b>	 235,593	 245,396
	<u>5,361,913</u>	<u>1,963,100</u>

L I A B I L I T I E S

<b>CURRENT</b>		
Accounts payable and accrued liabilities	461,373	524,087
Accrued salaries	164,881	367,570
Due to GNWT	3,410,005	271,058
Employee deductions payable	34,855	57,386
Leave and termination benefits	577,206	635,774
Deferred revenue	-	87,327
	<u>4,648,320</u>	<u>1,943,202</u>
 <b>LONG-TERM</b>		
Leave and termination benefits	1,201,118	922,084
 <b>TRUST FUND</b>	 235,593	 245,396
	<u>6,085,031</u>	<u>3,110,682</u>

SURPLUS (Schedule 24)

<b>OPERATING SURPLUS (DEFICIT)</b>	<u>(723,118)</u>	<u>(1,147,582)</u>
	<u>5,361,913</u>	<u>1,963,100</u>

SCHEDULE 24

BEAUFORT-DELTA EDUCATION COUNCIL  
 NON-CONSOLIDATED STATEMENT OF SURPLUS  
 FOR THE YEAR ENDED JUNE 30, 2005

	<u>2005</u>	<u>2004</u>
<b>OPERATING SURPLUS / (DEFICIT)</b>		
Opening balance	(1,147,582)	(464,030)
Prior year adjustment	-	-
	<u>(1,147,582)</u>	<u>(464,030)</u>
Restated opening balance	(1,147,582)	(464,030)
Excess revenues (expenditures) per Schedule 25	424,464	(683,552)
	<u>424,464</u>	<u>(683,552)</u>
Closing balance	<u>(723,118)</u>	<u>(1,147,582)</u>

**BEAUFORT-DELTA EDUCATION COUNCIL**  
**NON-CONSOLIDATED STATEMENT OF REVENUE AND EXPENDITURES**  
**FOR THE YEAR ENDED JUNE 30, 2005**

	<b>2005 Budget (Unaudited)</b>	<b>2005 Actual</b>	<b>2004 Actual</b>
<b>OPERATING FUND - REVENUE</b>			
Government of the Northwest Territories			
Regular contributions	24,426,372	23,924,708	23,408,435
Other contributions	301,638	424,561	565,370
	<u>24,728,010</u>	<u>24,349,269</u>	<u>23,973,805</u>
 Federal Government	 -	 -	 -
<b>BOARD GENERATED FUNDS</b>			
Sales and miscellaneous	147,467	160,924	171,930
Investment income	50,000	76,631	72,912
	<u>197,467</u>	<u>237,555</u>	<u>244,842</u>
 <b>TOTAL OPERATING REVENUES</b>	 <u>24,925,477</u>	 <u>24,586,824</u>	 <u>24,218,647</u>
 <b>OPERATING FUND EXPENDITURES</b>			
School Programs	15,098,721	14,972,500	15,593,217
Inclusive Schooling	1,685,114	1,406,511	1,543,652
Student Accommodations	483,061	487,414	403,927
Operations and Maintenance	2,586,771	2,342,232	2,299,250
Administration	3,182,018	3,254,749	3,195,256
Aboriginal language/Cultural Programs	1,332,242	1,231,396	1,324,180
Fiscals & Transfers	467,558	467,558	542,717
	<u>24,835,485</u>	<u>24,162,360</u>	<u>24,902,199</u>
 <b>TOTAL EXPENDITURES</b>	 <u>24,835,485</u>	 <u>24,162,360</u>	 <u>24,902,199</u>
 <b>EXCESS REVENUE (EXPENDITURES)</b>	 <u>89,992</u>	 <u>424,464</u>	 <u>(683,552)</u>

SCHEDULE 26

BEAUFORT-DELTA EDUCATION COUNCIL  
SCHEDULE OF INFRASTRUCTURE FUNDING - UTILITIES/LEASES  
FOR THE YEAR ENDED JUNE 30, 2005

REVENUES

FUNDING, 2004/2005

2,555,366

EXPENDITURES

HEATING

958,156

ELECTRICITY

1,102,211

WATER/SEWAGE

154,161

GARBAGE

13,553

LEASES

114,151

2,342,232

SURPLUS

213,134

**BEAUFORT-DELTA EDUCATION COUNCIL  
SCHEDULE OF INFRASTRUCTURE FUNDING - PERSONNEL  
FOR THE YEAR ENDED JUNE 30, 2005**

**REVENUES**

FUNDING, 2004/2005	<u>980,811</u>
--------------------	----------------

**EXPENDITURES**

REMOVALS IN	291,449
ULTIMATE REMOVAL	125,908
MEDICAL TRAVEL	150,107
LONG-TERM STORAGE	-
W.C.B. (PERMANENT EMPLOYEES)	97,009
DENTAL PREMIUMS	73,760
STAFFING:	
ADVERTISING	22,852
HONORARIA	7,563
TELEPHONE	787
TRAVEL	18,748
OTHERS	8,616
	<u>796,799</u>

<b>SURPLUS, JUNE 30 2005</b>	<b>184,012</b>
------------------------------	----------------

**BEAUFORT-DELTA EDUCATION COUNCIL  
 SCHEDULE OF SPECIFIC PROGRAMS - FRENCH LANGUAGE PROGRAM  
 FOR THE YEAR ENDED JUNE 30, 2005**

	July 01/04 to March 31/05	April 01/04 to June 30/05	Total 2004/2005
<b>REVENUES</b>	<u>110,375</u>	<u>13,125</u>	<u>123,500</u>
<b>EXPENDITURE:</b>			
SALARIES AND BENEFITS	150,956	95,332	246,288
LEASES	-	-	-
EQUIPMENT AND SUPPLIES	4,199	4,771	8,970
	<u>155,155</u>	<u>100,103</u>	<u>255,258</u>
<b>NET SURPLUS (DEFICIT)</b>	<u>(44,780)</u>	<u>(86,978)</u>	<u>(131,758)</u>

**BEAUFORT-DELTA EDUCATION COUNCIL  
SCHEDULE OF SPECIFIC PROGRAMS - ABORIGINAL LANGUAGES  
FOR THE YEAR ENDED JUNE 30, 2005**

	July 01/04 to March 31/05	April 01/04 to June 30/05	Total 2004/2005
<b>REVENUES</b>	<u>182,000</u>	<u>-</u>	<u>182,000</u>
<b>EXPENDITURE:</b>			
CONTRIBUTION TO:			
INUVIALUKTUN LANGUAGE CENTRE	69,000	46,000	115,000
GWICH'INN LANGUAGE CENTRE	34,500	80,500	115,000
SECOND CURRICULUM	50,000	50,000	100,000
	<u>153,500</u>	<u>176,500</u>	<u>330,000</u>
<b>NET SURPLUS (DEFICIT)</b>	<u>28,500</u>	<u>(176,500)</u>	<u>(148,000)</u>



**BEAUFORT-DELTA EDUCATION COUNCIL  
SCHEDULE OF SPECIFIC PROGRAMS - NWT STUDENT SUCCESS INITIATIVE  
FOR THE YEAR ENDED JUNE 30, 2005**

**NWT Student Success Initiative****Professional Development Initiative**

**Title of Project: Moose Kerr School & Chief Julius School - Balance Literacy Tour**

	<u>MKS</u>	<u>CJS</u>	<u>Total</u>
<b>REVENUE</b>	-	-	40,050
<b>EXPENDITURES</b>			
<b>Salaries/Wages</b>			
Facilitator Wages	5,912	5,912	11,824
Substitute Teacher Wages			
<b>Travel</b>			
Facilitator Travel	322	912	1,234
Air Charter	-	-	-
Staff Travel	-	-	-
Accommodation	387	537	924
Daily per diems	-	-	-
Other Expenses	-	-	-
<b>Workshop Expenses</b>			
Room Rental	-	-	-
Supplies	12,998	15,349	28,347
Refreshments	-	-	-
Miscellaneous	-	-	-
<b>Total Expenditures</b>	<u>19,619</u>	<u>22,710</u>	<u>42,329</u>
<b>Net Surplus/Deficit</b>	<u>-</u>	<u>-</u>	<u>(2,279)</u>

**BEAUFORT-DELTA EDUCATION COUNCIL  
SCHEDULE OF SPECIFIC PROGRAMS - NWT STUDENT SUCCESS INITIATIVE  
FOR THE YEAR ENDED JUNE 30, 2005**

**NWT Student Success Initiative  
Professional Development Initiative  
Title of Project: SAMS Cultural Experience**

	NWT SSI Funding	NWTTA PD Funding	TOTAL
<b>REVENUE</b>	<b>31,450</b>	<b>975</b>	<b>32,425</b>
<b>EXPENDITURES</b>			
<b>Salaries/Wages</b>			
Facilitator Wages	-	975	975
Substitute Teacher Wages	10,276	-	10,276
<b>Travel</b>			
Facilitator Travel	400	-	400
Air Charter	-	-	-
Staff Travel	-	-	-
Accommodation	-	-	-
Daily per diems	-	-	-
Other Expenses	-	-	-
<b>Workshop Expenses</b>			
Room Rental	-	-	-
Supplies	12,001	-	12,001
Refreshments	-	-	-
Miscellaneous	-	-	-
<b>Total Expenditures</b>	<b>22,677</b>	<b>975</b>	<b>23,652</b>
<b>Net Surplus/Deficit</b>	<b>8,773</b>	<b>-</b>	<b>8,773</b>

**BEAUFORT-DELTA EDUCATION COUNCIL  
SCHEDULE OF SPECIFIC PROGRAMS - NWT STUDENT SUCCESS INITIATIVE  
FOR THE YEAR ENDED JUNE 30, 2005**

**NWT Student Success Initiative  
Professional Development Initiative  
Title of Project: SAMS Writing Project**

	<b>NWTTA SSI Funding</b>
<b>REVENUE</b>	<u>4,200</u>
<b>EXPENDITURES</b>	
<b>Salaries/Wages</b>	
Facilitator Wages	-
Substitute Teacher Wages	4,247
<b>Travel</b>	
Facilitator Travel	-
Air Charter	-
Staff Travel	-
Accommodation	-
Daily per diems	-
Other Expenses	-
<b>Workshop Expenses</b>	
Room Rental	-
Refreshments	-
Miscellaneous	-
<b>Total Expenditures</b>	<u>4,247</u>
<b>Net Surplus/Deficit</b>	<u><u>(47)</u></u>

**BEAUFORT-DELTA EDUCATION COUNCIL  
SCHEDULE OF SPECIFIC PROGRAMS - NWT STUDENT SUCCESS INITIATIVE  
FOR THE YEAR ENDED JUNE 30, 2005**

**NWT Student Success Initiative  
Professional Development Initiative  
Title of Project: SHSS Computer Assisted Reading Lab**

	<b>NWTTA SSI Funding</b>
<b>REVENUE</b>	<u>6,600</u>
<b>EXPENDITURES</b>	
<b>Salaries/Wages</b>	
Facilitator Wages	-
Substitute Teacher Wages	-
<b>Travel</b>	
Facilitator Travel	-
Air Charter	-
Staff Travel	-
Accommodation	-
Daily per diems	-
Other Expenses	-
<b>Workshop Expenses</b>	
Room Rental	-
Equipment	6,600
Refreshments	-
Miscellaneous	-
<b>Total Expenditures</b>	<u>6,600</u>
<b>Net Surplus/Deficit</b>	<u><u>-</u></u>

SCHEDULE 34

BEAUFORT-DELTA EDUCATION COUNCIL  
 SCHEDULE OF SPECIFIC PROGRAMS - NWT STUDENT SUCCESS INITIATIVE  
 FOR THE YEAR ENDED JUNE 30, 2005

NWT Student Success Initiative  
 Professional Development Initiative  
 Title of Project: Inualthuyak School Computer Assisted Reading Lab

	NWT SSI Funding
<b>REVENUE</b>	<u>5,500</u>
<b>EXPENDITURES</b>	
<b>Salaries/Wages</b>	
Facilitator Wages	-
Substitute Teacher Wages	-
<b>Travel</b>	
Facilitator Travel	-
Air Charter	-
Staff Travel	-
Accommodation	-
Daily per diems	-
Other Expenses	-
<b>Workshop Expenses</b>	
Room Rental	-
Equipment	4,841
Refreshments	-
Miscellaneous	-
<b>Total Expenditures</b>	4,841
<b>Net Surplus/Deficit</b>	<u><u>659</u></u>

**BEAUFORT-DELTA EDUCATION COUNCIL  
SCHEDULE OF SPECIFIC PROGRAMS - NWT STUDENT SUCCESS INITIATIVE  
FOR THE YEAR ENDED JUNE 30, 2005**

**NWT Student Success Initiative  
Professional Development Initiative  
Title of Project: SHSS Effective Behaviour Support Coach Training**

	<b>NWTTA SSI Funding</b>
<b>REVENUE</b>	<u>6,830</u>
<b>EXPENDITURES</b>	
<b>Salaries/Wages</b>	
Facilitator Wages	-
Substitute Teacher Wages	-
<b>Travel</b>	
Facilitator Travel	-
Air Charter	-
Staff Travel	5,603
Accommodation	1,227
Daily per diems	-
Other Expenses	-
<b>Workshop Expenses</b>	
Room Rental	-
Refreshments	-
Miscellaneous	-
<b>Total Expenditures</b>	<u>6,830</u>
<b>Net Surplus/Deficit</b>	<u><u>-</u></u>

**BEAUFORT-DELTA EDUCATION COUNCIL  
 SCHEDULE OF SPECIFIC PROGRAMS - NWT STUDENT SUCCESS INITIATIVE  
 FOR THE YEAR ENDED JUNE 30, 2005**

**NWT Student Success Initiative  
 Professional Development Initiative  
 Title of Project: SHSS Effective Behavior Support Lead Teacher**

	<b>NWTTA SSI Funding</b>
<b>REVENUE</b>	<u>3,951</u>
<b>EXPENDITURES</b>	
<b>Salaries/Wages</b>	
Facilitator Wages	-
Substitute Teacher Wages	-
<b>Travel</b>	
Facilitator Travel	-
Air Charter	-
Staff Travel	2,993
Accommodation	958
Daily per diems	-
Other Expenses	-
<b>Workshop Expenses</b>	
Room Rental	-
Refreshments	-
Miscellaneous	-
<b>Total Expenditures</b>	<u>3,951</u>
<b>Net Surplus/Deficit</b>	<u><u>-</u></u>

**BEAUFORT-DELTA EDUCATION COUNCIL  
SCHEDULE OF SPECIFIC PROGRAMS - NWT STUDENT SUCCESS INITIATIVE  
FOR THE YEAR ENDED JUNE 30, 2005**

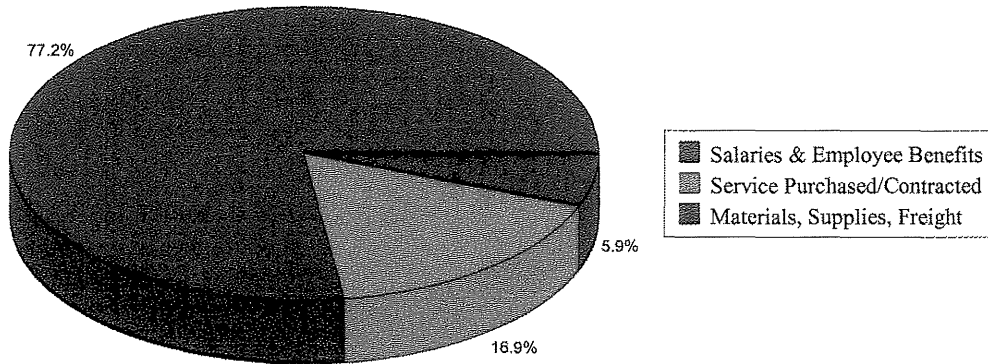
**NWT Student Success Initiative  
Professional Development Initiative  
Title of Project: SHSS Accelerated Math Initiative**

	<b>NWT SSI Funding</b>
<b>REVENUE</b>	<u>11,682</u>
<b>EXPENDITURES</b>	
<b>Salaries/Wages</b>	
Facilitator Wages	-
Substitute Teacher Wages	-
<b>Travel</b>	
Facilitator Travel	-
Air Charter	-
Staff Travel	-
Accommodation	-
Daily per diems	-
Other Expenses	-
<b>Workshop Expenses</b>	
Room Rental	-
Refreshments	-
Equipment	7,818
Materials and Supplies	-
<b>Total Expenditures</b>	<u>7,818</u>
<b>Net Surplus/Deficit</b>	<u><u>3,864</u></u>

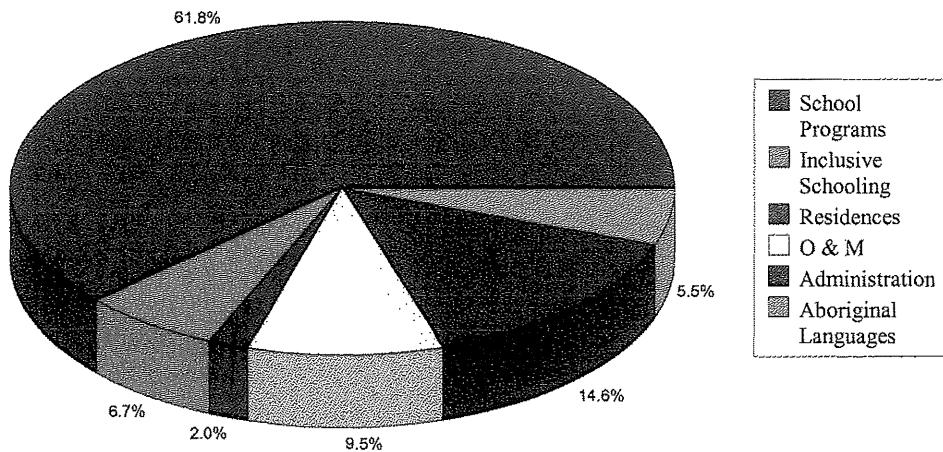


**BEAUFORT - DELTA EDUCATION COUNCIL**  
**Graphical Representation of Consolidated Expenditure**  
**For the Year Ended June 30, 2005**

**Detail of Consolidated Expenditure**



**Expenditure by Category**



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**Commission scolaire francophone  
de division**

**Financial Statements**

**June 30, 2005**

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# Commission scolaire francophone de division

## Financial Statements

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June 30, 2005

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Statement of Operations and Deficit	5
Statement of Cash Flows	6
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Schedule 3 - Aboriginal Languages (Teaching and Learning Centre)	12
Schedule 4 - Aboriginal Languages and Culture	12

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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 Commission scolaire francophone de division (the "Commission") as at June 30, 2005 and the statements of operations and deficit and 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. These financial statements are the responsibility of the Commission's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Except as explained in the following paragraphs, 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 amount 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.

We express a scope limitation with regard to the salaries and benefits paid and payable to employees of the Commission who are indeterminate and term employees of the Government of the Northwest Territories (the "GNWT") as they are administered by the GNWT-FMBS. These payroll amounts are audited as part of the GNWT audit and are not available to be audited as part of the Commission audit.

In our opinion, except for the effect of adjustments, if any, which we might have determined to be necessary had we been able to satisfy ourselves with respect to the issues referred to in the preceding paragraphs, these financial statements present fairly, in all material respects, the financial position of the Commission as at June 30, 2005, and the results of its operations and cash flows for the year then ended in accordance with the basis of accounting required by the Government of the Northwest Territories as disclosed in Note 1 to the financial statements.

These financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information of the GNWT and are not intended to be and should not be used by anyone other than the specified users, or for any other purpose. The current policy of the entity is to expense all assets in the year of acquisition. No amortization is recorded. Under Canadian generally accepted accounting principles, an organization should amortize assets.

We report further, in accordance with the *Financial Administration Act*, in our opinion, proper books of account have been kept by the Commission and the transactions that have come under our notice have, in all significant respects, been within the statutory powers of the Commission.

*Mackay LLP*

**Yellowknife, Northwest Territories  
September 23, 2005**

**Chartered Accountants**

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## Commission scolaire francophone de division

### Balance Sheet

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As at June 30, 2005 2004

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#### Assets

##### Current

Accounts receivable	\$ 118,335	\$ 35,115
Prepaid expenses and deposits	3,163	3,541
	<b>\$ 121,498</b>	<b>\$ 38,656</b>

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#### Liabilities

##### Current

Bank indebtedness (Note 2)	\$ 7,734	\$ 73,212
Accounts payable and accrued liabilities	69,245	117,532
Contributions repayable	22,885	-
Current portion of employee leave and termination benefits	3,533	-

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103,397 190,744

Employee leave and termination benefits (Note 3) 25,912 8,500

---

129,309 199,244

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#### Deficit

Contributed surplus (Note 4) 39,366 39,366

Deficit (47,177) (199,954)

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(7,811) (160,588)

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**\$ 121,498 \$ 38,656**

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Approved on behalf of the Board

\_\_\_\_\_ Trustee

\_\_\_\_\_ Trustee

## Commission scolaire francophone de division

### Statement of Operations and Deficit

For the year ended June 30,	Budget 2005	Actual 2005	Actual 2004
<b>Revenue</b>			
Government of the Northwest Territories			
Regular contributions	\$ 1,862,903	\$ 1,900,718 <sup>^</sup>	\$ 1,554,146
Other contributions	-	10,087	16,599
	1,862,903	1,910,805	1,570,745
Government of Canada			
Regular contributions	437,900	435,900 <sup>^</sup>	575,000
Other contributions	35,657	73,205	61,941
	473,557	509,105	636,941
Board Generated Funds			
Other contributions	6,810	18,844	11,030
Parent fees	-	1,660	15,865
	6,810	20,504 <sup>^</sup>	26,895
	<b>2,343,270</b>	<b>2,440,414</b>	<b>2,234,581</b>
<b>Expenditures (Schedule 1)</b>			
School programs	1,377,452	1,313,980	1,235,879
Inclusive schooling	273,046	305,283	351,862
Operations and maintenance	193,000	191,061	183,790
Commission administration	291,139	375,253	281,120
Aboriginal languages/cultural	77,163	79,175	87,559
	<b>2,211,800</b>	<b>2,264,752</b>	<b>2,140,210</b>
<b>Excess revenue before the following</b>	<b>131,470</b>	<b>175,662</b>	<b>94,371</b>
<b>Contributions repayable - GNWT</b>	<b>-</b>	<b>22,885</b>	<b>-</b>
<b>Excess revenue</b>	<b>-</b>	<b>152,777</b>	<b>94,371</b>
<b>Deficit, beginning of year</b>	<b>-</b>	<b>(199,954)</b>	<b>(294,325)</b>
<b>Deficit, end of the year</b>	<b>\$ -</b>	<b>\$ (47,177)</b>	<b>\$ (199,954)</b>

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## Commission scolaire francophone de division

### Statement of Cash Flows

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For the year ended June 30,	2005	2004
<b>Cash provided by (used in)</b>		
<b>Operating activities</b>		
Excess revenue	\$ 152,777	\$ 94,371
Change in non-cash operating working capital:		
Accounts receivable	(83,220)	105,976
Prepaid expenses and deposits	378	(3,541)
Accounts payable and accrued liabilities	(48,287)	(27,122)
Contributions repayable	22,885	-
Deferred revenue	-	(194,961)
Employee leave and termination benefits	20,945	(33,136)
	65,478	(58,413)
<b>Financing activity</b>		
Bank indebtedness	(65,478)	58,413
<b>Change in cash position</b>	-	-
<b>Cash, beginning and end of year</b>	\$ -	\$ -

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# Commission scolaire francophone de division

## Notes to Financial Statements

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June 30, 2005

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### 1. Accounting Policies

The financial statements of the Commission scolaire francophone de division ("Commission") have been prepared in accordance with accounting principles that are considered appropriate for organizations of this type and in accordance with the directives of the Department of Education, Culture and Employment, Government of the Northwest Territories ("Department"). The 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) Reporting entity and services offered

The Commission was established under the *Education Act* of the Government of the Northwest Territories ("GNWT") by order of the Minister dated November 7, 2000. A full range of instructional programs ranging from kindergarten through Grade 10 is offered by the Commission.

The Commission is an independent legal and accounting entity with an elected Board of Trustees as stipulated in Section 82 of the *Education Act*. The Board of Trustees has decision making authority, the power to delegate authority, the ability to significantly influence operations and the sole accountability for all fiscal matters.

Section 81 of the *Education Act* outlines the powers of a Board of Education which for the Commission includes all aspects of operation and management. The Commission is the lowest (and sole) level of government exercising oversight responsibility.

#### (b) Capital assets

Capital assets, consisting of office and teaching equipment and furniture purchased by the Commission 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 expendables purchased by the Commission are treated as expenditures during the year of acquisition and are not recorded on the balance sheet.

#### (d) School funds

Schools in the system administer funds which arise from certain school and student activities. Such funds, although subject to internal review, are not recorded in the accounts or in the financial statements of the Commission as they do not constitute any part of the approved budget and are available for use at the discretion of each individual school.

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## Commission scolaire francophone de division

### Notes to Financial Statements

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June 30, 2005

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#### (e) Budget data

Section 128 and 129 of the *Education Act* of the Northwest Territories requires that Boards of Education prepare an annual budget.

The final priorities and funding allocations are determined by the Commission Trustees at a special meeting called for the purposes of reviewing budget proposals, recommending changes, additions or deletions and adopting the proposed budget.

This annual budget includes estimates of revenue and expenditure for operations. Budgets are considered a management control and planning tool and as such are incorporated into the accounting system of the Commission.

The budget may be amended within a given fiscal year in accordance with Commission 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. The budget has not been audited.

#### (f) Financial instruments

All significant financial assets, financial liabilities and equity instruments of the Commission 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.

#### (g) Donated goods and services

The school buildings occupied by the Commission are the property of the GNWT. The fair value of the use of the building can not be readily determined and, accordingly, has not been reported in the financial statements.

#### (h) Employee leave and termination benefits

Under the conditions of employment, employees qualify for annual leave of varying lengths depending on length of service. Annual leave is payable within one fiscal year. Employees also earn retirement and severance remuneration based on number of years of service. Certain employees will also receive assistance with removal costs to return to their point of recruitment. Payment of the removal and termination is dependent on employees leaving the Commission and other criteria as outlined in the negotiated collective agreements and management handbook guidelines of the GNWT.

#### (i) Use of estimates

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

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## Commission scolaire francophone de division

### Notes to Financial Statements

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June 30, 2005

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#### 2. Bank indebtedness

Bank indebtedness consists of cheques written in excess of the bank balance.

#### 3. Employee Leave and Termination Benefits

	2005	2004
Leave and termination benefit	\$ 15,219	\$ 3,274
Removal	14,226	5,226
	29,445	8,500
Less: portion included in current liabilities	3,533	-
	<b>\$ 25,912</b>	<b>\$ 8,500</b>

---

#### 4. Contributed Surplus

The Commission was established on November 7, 2000 by order of the Minister of Education Culture and Employment. Prior to this date, certain functions of the Commission were carried out by the Conseil scolaire francophone de Yellowknife ("Conseil") which received funding from the Department of Education Culture and Employment and Heritage Canada. The accumulated surplus of the Conseil at the date of establishment of the Commission have been assumed as contributed surplus of the Commission.

#### 5. Operating Deficit

Under block funding agreements the Commission does not receive funding for the leave and termination liability and is excluded from any funding advances to the Commission. For management purposes, the Department recalculates deficit as shown below.

	2005	2004
Deficit per Balance Sheet	\$ (47,177)	\$ (199,954)
Accrual for retirement/resignation/removal	29,445	8,500
Accrual for infrastructure and personnel	-	11,130
	<b>\$ (17,732)</b>	<b>\$ (180,324)</b>

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#### 6. Economic Dependence

As a division of the GNWT, the Commission is dependent upon government funding for their operations. It is the opinion of management that, should the government cease to fund these programs, the operations of the Commission would be significantly affected.

#### 7. Commitments

The Commission has entered into two lease agreements for office equipment with a total annual lease expense of \$12,374. The office equipment leases expire in 2008 and 2010.

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# Commission scolaire francophone de division

## Schedule 1

### Operating Fund - Detail of Expenditures

For the year ended June 30,

	School Programs	Inclusive Schooling	Operations and Maintenance	Board Administration	Aboriginal Languages	Total 2005	Total 2004
<b>Salaries</b>							
Teachers	\$ 1,071,662	\$ 93,442	\$ -	\$ -	\$ 78,426	\$ 1,243,530	\$ 1,162,347
Assistants	-	69,377	-	-	-	69,377	159,806
Non-instructional	111,105	64,495	-	221,373	-	396,973	404,720
Trustee honorarium	-	-	-	13,000	-	13,000	4,666
	1,182,767	227,314	-	234,373	78,426	1,722,880	1,731,539
<b>Employee benefits</b>							
Employee benefits	-	-	26,185	-	-	26,185	31,049
Leave and termination	-	-	45,372	-	-	45,372	1,555
	-	-	71,557	-	-	71,557	32,604
<b>Services purchased</b>							
Professional/technical	-	18,535	-	10,563	-	29,098	14,976
Communications	7,667	-	-	7,732	-	15,399	15,943
Utilities	-	-	62,919	-	-	62,919	59,408
Travel	-	26,560	-	36,786	-	63,346	36,531
Student travel	40,836	-	1,435	-	-	42,271	28,044
Advertising/printing	-	-	11,606	4,237	-	15,843	14,366
Maintenance/repair	19,627	-	27,658	1,850	-	49,135	78,231
Rental/leases	-	-	15,886	-	-	15,886	12,320
Other	-	21,000	-	883	-	21,883	28,362
Contracted services	-	-	-	69,577	-	69,577	6,569
	68,130	66,095	119,504	131,628	-	385,357	294,750
<b>Supplies and materials</b>							
Materials	62,044	11,874	-	8,623	749	83,290	80,574
Freight	1,039	-	-	629	-	1,668	743
	63,083	11,874	-	9,252	749	84,958	81,317
	\$ 1,313,980	\$ 305,283	\$ 191,061	\$ 375,253	\$ 79,175	\$ 2,264,752	\$ 2,140,210

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Commission scolaire francophone de division

Schedule 2

French Language Funding Vote 4

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For the year ended June 30, 2005

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	July 1, 2004 to March 31, 2005	April 1, 2005 to June 30, 2005	Total
<b>Revenue</b>	\$ 375,600	\$ 60,300	\$ 435,900
<b>Expenditures</b>			
Salary and benefits	1,287,008	429,003	1,716,011
Operating and maintenance	352,175	117,391	469,566
	1,639,183	546,394	2,185,577
<b>Net deficit</b>	\$ (1,263,583)	\$ (486,094)	\$ (1,749,677)

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**Commission scolaire francophone de division**

**Schedule 3**

**Aboriginal Languages (Teaching and Learning Centre)**

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**For the year ended June 30, 2005**

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	July 1, 2004 to March 31, 2005	April 1, 2005 to June 30, 2005	Total
<b>Revenue</b>	\$ 8,000	\$ -	\$ 8,000
<b>Expenditures</b>			
Operating and maintenance	749	-	749
	\$ 7,251	\$ -	\$ 7,251

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**Schedule 4**

**Aboriginal Languages and Culture**

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**For the year ended June 30, 2005**

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	July 1, 2004 to March 31, 2005	April 1, 2005 to June 30, 2005	Total
<b>Revenue</b>	\$ 43,205	\$ 25,375	\$ 68,580
<b>Expenditures</b>			
Salary and benefits	58,820	19,606	78,426
	\$ (15,615)	\$ 5,769	\$ (9,846)

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Consolidated Financial Statements of

**DEHCHO DIVISIONAL  
EDUCATION COUNCIL**

June 30, 2005

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# DEHCHO DIVISIONAL EDUCATION COUNCIL

## Consolidated Financial Statements

June 30, 2005

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## AUDITORS' REPORT

To Council Members and to the Minister of Education, Government of the Northwest Territories:

We have audited the consolidated operating fund balance sheet of the Dehcho Divisional Education Council as at June 30, 2005 and the consolidated operating fund statements of revenue and expenditure, accumulated surplus and changes in financial position for the year then ended. These consolidated financial statements have been prepared solely for the information of the Government of the Northwest Territories, as described in Note 2. The financial statements are the responsibility of the Council's administration. 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 the administration, as well as evaluating the overall financial statement presentation.

The Government of the Northwest Territories is responsible for the calculation and distribution of the Council's salaries and benefits expenditure, the accuracy of which is not susceptible to complete audit verification. (We have satisfied ourselves that the payroll information provided by the GNWT is properly reflected in the Council's records). As a result, we were not able to determine whether any adjustments might be necessary to expenditure, liabilities or accumulated surplus.

In our opinion, except for the effect of adjustments, if any, which might have been determined to be necessary had we been able to do a complete payroll audit, these consolidated financial statements present fairly, in all material respects, the financial position of the Council as at June 30, 2005 and the results of its operations and the changes in its financial position for the year then ended in accordance with the basis of accounting required by the Government of the Northwest Territories as described in Note 2 to the consolidated financial statements.

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

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 of the Government of the Northwest Territories and are not intended to be and should not be used by anyone other than the specified user, or for any other purpose.



ASHTON  
Chartered Accountants  
Business Advisors

Hay River, NT  
July 27, 2005

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# DEHCHO DIVISIONAL EDUCATION COUNCIL

Operating Fund

Consolidated Statement of Revenue and Expenditure

For the year ended June 30, 2005

	Budget 2004-2005	Actual 2004-2005	Actual 2003-2004
<b>Revenue</b>			
Contributions from the Government of the Northwest Territories, Note 6			
Operations and maintenance	\$ 10,448,760	\$ 10,842,834	\$ 10,452,106
Other, Note 8	80,000	154,107	121,277
	<u>10,528,760</u>	<u>10,996,941</u>	<u>10,573,383</u>
Self-Generated Funds			
Rentals	40,000	42,510	46,347
Investment income	45,000	52,475	54,328
Other	22,000	84,453	93,132
	<u>107,000</u>	<u>179,438</u>	<u>193,807</u>
Other School Authorities	-	281,754	215,493
	<u>10,635,760</u>	<u>11,458,133</u>	<u>10,982,683</u>
<b>Expenditure (Schedule C)</b>			
School programs	6,210,236	6,732,580	6,126,682
Inclusive schooling	1,195,708	1,088,304	1,107,345
Student accommodation	230,000	235,781	207,464
Operations and maintenance	1,416,968	1,568,803	1,510,290
Council administration	983,764	846,700	1,396,564
Aboriginal languages	992,583	1,030,672	948,699
	<u>11,029,259</u>	<u>11,502,840</u>	<u>11,297,044</u>
Excess (deficiency) of revenue over expenditure	\$ (393,499)	\$ (44,707)	\$ (314,361)

# DEHCHO DIVISIONAL EDUCATION COUNCIL

## Notes to the Consolidated Financial Statements

June 30, 2005

### Note 3. Employees' Summer Salary Payout

As described in Note 2 above, the Council has accrued a liability for employees' summer salary payout.

The amount that has been charged to the current period, included in current liabilities under "Accounts payable and accrued liabilities" is \$123,788 (June 30, 2004 - \$130,454).

### Note 4. Accrued Employee Leave and Termination Benefits

Under the conditions of employment, employees qualify for annual leave of varying lengths depending on length of service. Employees also earn termination benefits based upon the number of years of service. Annual leave is payable within one fiscal year. Payment of termination benefits is dependent upon the date of termination of employment.

These liabilities are to be funded as they become due through regular contributions from the GNWT.

The following amounts have been accrued by the Council:

	2004-2005	2003-2004
Employee leave	\$ 85,548	\$ 70,091
Employee termination	862,910	824,595
	948,458	894,686
Less current portion	(223,614)	(127,182)
	\$ 724,844	\$ 767,504

### Note 5. Accumulated Surplus - Council Management Purposes

Certain amounts shown in these financial statements are affected by the accounting policy for accrued liabilities (see Note 2) chosen by the Department of Education. The Department recognizes that, in particular, the accumulated surplus shown in these financial statements differs from the accumulated surplus to be used for Council management purposes.

The accumulated surplus for Council management purposes is calculated as follows:

	2004-2005	2003-2004
Accumulated surplus as reported in these financial statements	\$ 62,360	\$ 107,067
Add:		
Employee termination benefits	862,910	824,595
Infrastructure deficit	-	23,764
Accumulated surplus for Council management purposes	\$ 925,270	\$ 955,426

# DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2005

## Note 6. Contributions from the Government of the Northwest Territories

Operations and maintenance contributions from the Government of the Northwest Territories (GNWT) are received under a Memorandum of Understanding between the Council and the Minister of Education, GNWT.

Under the Memorandum of Understanding, the Council shall retain all surpluses and be responsible for all deficits resulting from the management of funds for the administration and delivery of the education program.

In addition, the Council receives annually from the GNWT contributions for personnel and utility infrastructure costs. Under the terms of the agreements, the Council must refund to the GNWT, on an annual basis, any net surplus of contributions received over expenditures incurred for the period July 1 to June 30. Additional funding to cover net deficits for the same period may be applied for and is provided at the discretion of the GNWT. (See Schedule "A").

Capital and other contributions from the GNWT are received under separate contribution agreements.

## Note 7. Purchase Order Commitments

At June 30, 2005, the Council had outstanding purchase order commitments for goods and services ordered, but not yet received, totaling \$119,633 (June 30, 2004 - \$7,751).

## Note 8. Other Revenue

Other GNWT contributions revenue consists of:

	2004-2005	2003-2004
Aboriginal languages Vote 4	\$ 82,000	\$ 84,000
French language	11,000	11,000
Teacher graduate funding	52,201	-
Infrastructure costs 2002-03 deficit recovery	-	14,674
ELA & Science Resources	8,370	1,970
Traditional Artifact Production	-	670
Family Effective Behaviour	-	8,963
Traditional Artifact Production	536	-
	\$ 154,107	\$ 121,277

# DEHCHO DIVISIONAL EDUCATION COUNCIL

## Notes to the Consolidated Financial Statements

June 30, 2005

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### Note 9. Deferred Revenue

	2004-2005	2003-2004
ACTE Youth Promotion Initiative	\$ 12,078	\$ 22,578
ELA & Science Resources	-	8,370
Traditional Artifact Production	-	536
Imperial Oil Library	10,759	10,771
Fort Providence Night School	7,548	-
Prepaid Janitorial Contract	2,813	2,813
Science Resources K-3	14,520	-
Wrigley Literacy	8,933	8,933
Librarian Program	2,338	2,338
Ft. Liard Literacy Program	32,183	72,103
	<u>\$ 91,172</u>	<u>\$ 128,442</u>

### Note 10. Financial Instruments

The Council's financial instruments consist of accounts receivable and accounts payable. It is administration's opinion that the Council is not exposed to significant credit risks arising from these financial instruments. The fair value of these financial instruments approximate their carrying values.

### Note 11. Budget

Budget figures are unaudited and are those approved by Council.

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# DEHCHO DIVISIONAL EDUCATION COUNCIL

## Schedule A - Infrastructure Costs

For the year ended June 30, 2005

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### Personnel

#### Revenue

Funding received, July 1, 2004 - June 30, 2005 \$ 467,639

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#### Expenditure

##### Staffing

Applicant Travel 3,359

Advertising 1,034

##### Employee Benefits:

Removal in 79,563

Ultimate Removal 15,794

Medical Travel Assistance 101,066

Dental Premiums 21,860

Workers' Compensation 50,776

Employee Family Assistance Program 8,479

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281,931

Surplus repayable (Deficit), June 30, 2005 \$ 185,708

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### Utilities

#### Revenue

Funding received, July 1, 2004 - June 30, 2005 \$ 944,409

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#### Expenditure

##### Utilities

Fuel 370,709

Electricity 443,498

Water/sewer 115,604

##### Housing

Building maintenance 7,344

Heating fuel 8,262

Electricity 192

Water / Sewer 4,290

Lease payments 13,200

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963,099

Surplus repayable (Deficit), June 30, 2005 \$ (18,690)

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Net surplus repayable (Deficit), June 30, 2005 \$ 167,018

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# DEHCHO DIVISIONAL EDUCATION COUNCIL

## Schedule B - Specific Program Activities

For the year ended June 30, 2005

	July 1, 2004 to March 31, 2005	April 1, 2005 to June 30, 2005	Total Council Fiscal Year 2004/2005
<b>Aboriginal Languages Vote 4</b>			
<b>Revenue</b>			
Surplus (Deficit), June 30, 2004	\$ (31,096)		
Surplus (Deficit), March 31, 2005		\$ (1,861)	
Funding received	82,000	-	\$ 82,000
Other	345	-	345
	51,249	(1,861)	82,345
<b>Expenditure</b>			
Salaries	2,289	640	2,929
Resources	1,979	38,472	40,451
Workshops and meetings	36,914	4,109	41,023
Other O & M	11,928	2,116	14,044
	53,110	45,337	98,447
Surplus (Deficit) March 31, 2005 deferred	\$ (1,861)		
Surplus (Deficit) June 30, 2005		\$ (47,198)	\$ (16,102)
<b>French Language</b>			
<b>Revenue</b>			
Surplus (Deficit) deferred, June 30, 2004	\$ (34,983)		
Surplus (Deficit), March 31, 2005		\$ (59,689)	
Funding received	7,550	3,450	\$ 11,000
	(27,433)	(56,239)	11,000
<b>Expenditure</b>			
Salaries	29,616	22,369	51,985
Resources	2,640	-	2,640
	32,256	22,369	54,625
Surplus (Deficit) March 31, 2005 deferred	\$ (59,689)		
Surplus (Deficit) June 30, 2005		\$ (78,608)	\$ (43,625)

# DEHCHO DIVISIONAL EDUCATION COUNCIL

## Schedule B - Specific Program Activities

For the year ended June 30, 2005

	2005	2004
<b>NWT Student Success Initiative</b>		
Revenue		
Contributions - GNWT	\$ 102,810	\$ 55,000
Contributions - NWTTA	17,442	29,400
	<u>120,252</u>	<u>84,400</u>
Expenditure		
Salaries and wages		
Facilitator fees	23,758	21,820
Substitute teacher wages	6,758	10,408
Travel	41,372	46,421
Office supplies and administration	14,310	-
Materials and resources	34,095	7,989
	<u>120,293</u>	<u>86,638</u>
Surplus (Deficit)	\$ (41)	\$ (2,238)

# DEHCHO DIVISIONAL EDUCATION COUNCIL

## Schedule C - Details of Council Expenditure (Consolidated)

For the year ended June 30, 2005

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations and Maintenance	Council Administration	Aboriginal Languages	Fiscal & Transfers	Total
<b>Salaries</b>								
Teachers' salaries	\$ 4,792,722	\$ 211,563	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,004,285
Instruction assistant	-	642,139	-	-	-	588,203	-	1,230,342
Non-instructional staff	633,000	172,005	-	552,296	560,280	220,646	-	2,138,227
Council/Trustee honorarium	-	-	-	-	48,897	-	-	48,897
	5,425,722	1,025,707	-	552,296	609,177	808,849	-	8,421,751
<b>Employee Benefits</b>								
Employee benefits and allowances	194,884	36,709	-	19,697	17,906	29,248	-	298,444
Leave and termination	42,241	-	-	-	-	-	-	42,241
	237,125	36,709	-	19,697	17,906	29,248	-	340,685
<b>Services Purchased/Contracted</b>								
Professional services	6,379	-	-	-	13,563	-	-	19,942
Postage and communication	23,036	-	-	-	5,457	617	-	29,110
Utilities	-	-	-	944,549	-	-	-	944,549
Travel	137,816	16,681	10,564	-	67,449	14,169	-	246,679
Student travel	69,859	-	-	-	-	-	-	69,859
Advertising, printing and publishing	60,110	-	-	-	9,642	28,369	-	98,121
Maintenance and repair	-	-	-	-	25,852	-	-	25,852
Rentals and leases	27,167	-	-	13,200	19,263	6,534	-	66,164
Other	-	-	-	-	14,843	1,858	-	16,701
Contracted services	171,965	4,939	188,708	5,546	-	3,100	-	374,258
	496,332	21,620	199,272	963,295	156,069	54,647	-	1,891,235
<b>Materials, Supplies and Freight</b>								
Materials	273,912	4,268	36,330	33,515	44,485	58,635	-	451,145
Freight	22,654	-	179	-	2,465	867	-	26,165
	296,566	4,268	36,509	33,515	46,950	59,502	-	477,310
Local programs, supplies and office	276,835	-	-	-	16,598	78,426	-	371,859
<b>Total</b>	<b>\$ 6,732,580</b>	<b>\$ 1,088,304</b>	<b>\$ 235,781</b>	<b>\$ 1,568,803</b>	<b>\$ 846,700</b>	<b>\$ 1,030,672</b>	<b>\$ -</b>	<b>\$ 11,502,840</b>

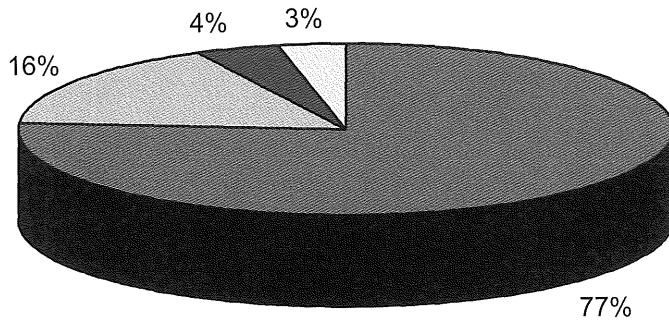


# DEHCHO DIVISIONAL EDUCATION COUNCIL

## Graphical Representation of Expenditure

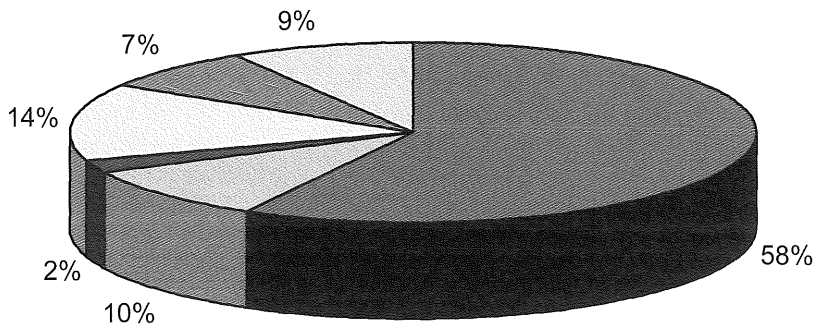
For the year ended June 30, 2005

### Detail of Expenditure



- Salaries & Employee Benefits
- Services Purchased/Contracted
- Materials, Supplies & Freight
- Local Programs

### Expenditure by Category



- School Programs
- Inclusive Schooling
- Student Accommodation
- O & M
- Board Administration
- Aboriginal Languages

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# DEHCHO DIVISIONAL EDUCATION COUNCIL

Schedule D - District Education Authority Operations (Summary)

Unaudited

For the year ended June 30, 2005

	Fort Simpson	Fort Providence	Fort Liard	Jean Marie River	Wrigley	Nahanni Butte	Trout Lake	Kakisa Lake	Total
<b>Revenue</b>									
Contributions from Divisional Council	\$ 66,957	\$ 41,404	\$ 21,677	\$ 13,511	\$ 15,771	\$ 13,858	\$ 12,108	\$ 12,165	\$ 197,451
Other	133,441	106,097	12,789	3,416	8,286	-	3,618	14,107	281,754
	200,398	147,501	34,466	16,927	24,057	13,858	15,726	26,272	479,205
<b>Expenditure</b>									
School programs	116,545	92,422	19,039	6,917	15,070	9,573	2,927	14,342	276,835
Council administration	48,377	35,975	5,475	5,250	14,874	3,692	4,264	7,462	125,369
Aboriginal languages	26,710	9,537	19,032	8,115	-	7,160	4,792	3,080	78,426
	191,632	137,934	43,546	20,282	29,944	20,425	11,983	24,884	480,630
Excess (Deficiency) of Revenue over Expenditure	8,766	9,567	(9,080)	(3,355)	(5,887)	(6,567)	3,743	1,388	(1,425)
Accumulated surplus (deficit), beginning of year	3,992	(3,378)	46,519	3,710	6,260	7,081	1,847	3,302	69,333
Accumulated surplus (deficit), end of year	\$ 12,758	\$ 6,189	\$ 37,439	\$ 355	\$ 373	\$ 514	\$ 5,590	\$ 4,690	\$ 67,908
<b>Composition of Ending Accumulated Surplus (Deficit)</b>									
Cash in bank	\$ 18,294	\$ 6,189	\$ 37,439	\$ 355	\$ 373	\$ 514	\$ 5,590	\$ 4,690	\$ 73,444
Short-term investments	-	-	-	-	-	-	-	-	-
Accounts Receivable	2,576	-	-	-	-	-	-	-	2,576
Accounts Payable	(8,112)	-	-	-	-	-	-	-	(8,112)
	\$ 12,758	\$ 6,189	\$ 37,439	\$ 355	\$ 373	\$ 514	\$ 5,590	\$ 4,690	\$ 67,908

**DEH CHO DIVISIONAL EDUCATION COUNCIL**

Schedule D - Details of DEA Expenditures (Summary)

For the year ended June 30, 2005

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations and Maintenance	Council Administration	Aboriginal Languages	District Education Authorities	Total
<b>Salaries</b>								
Teachers' salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction assistant	-	-	-	-	-	-	-	-
Non-instructional staff	-	-	-	-	74,085	-	-	74,085
Council/Trustee honorarium	-	-	-	-	34,686	-	-	34,686
	-	-	-	-	108,771	-	-	108,771
<b>Employee Benefits</b>								
Employee benefits and allowances	-	-	-	-	-	-	-	-
Leave and termination	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Services Purchased/Contracted</b>								
Professional services	-	-	-	-	-	-	-	-
Postage and communication	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-
Student travel	-	-	-	-	-	-	-	-
Advertising, printing and publishing	-	-	-	-	-	-	-	-
Maintenance and repair	-	-	-	-	-	-	-	-
Rentals and leases	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Materials, Supplies and Freight</b>								
Materials	-	-	-	-	-	-	-	-
Freight	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Local programs, supplies and office	276,835	-	-	-	16,598	78,426	-	371,859
<b>Total</b>	<b>\$ 276,835</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 125,369</b>	<b>\$ 78,426</b>	<b>\$ -</b>	<b>\$ 480,630</b>

# FORT SIMPSON

## District Education Authority Statement of Revenues and Expenses

For the year ended June 30, 2005

	Current Year Budget	Current Year Actual	Prior Year Actual
<b>Revenue</b>			
Contributions from Divisional Council	\$ 66,957	\$ 66,957	\$ 66,904
Other	-	133,441	10,276
	66,957	200,398	77,180
<b>Expenditure</b>			
School programs	5,986	116,545	36,909
Council administration	30,125	48,377	33,701
Aboriginal languages	30,846	26,710	21,904
	\$ 66,957	191,632	92,514
Excess (Deficiency) of Revenue over Expenditure		8,766	(15,334)
Accumulated surplus (deficit), beginning of year		3,992	19,326
Accumulated surplus (deficit), end of year		\$ 12,758	\$ 3,992
<b>Composition of Ending Accumulated Surplus (Deficit)</b>			
Cash in bank		\$ 18,294	\$ 7,094
Short-term investments		-	-
Accounts Receivable		2,576	-
Accounts Payable		(8,112)	(3,102)
		\$ 12,758	\$ 3,992

# FORT SIMPSON DISTRICT EDUCATION AUTHORITY

Details of DEA Expenditure

For the year ended June 30, 2005

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations and Maintenance	Council Administration	Aboriginal Languages	District Education Authorities	Total
<b>Salaries</b>								
Teachers' salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction assistant	-	-	-	-	-	-	-	-
Non-Instructional staff	-	-	-	-	36,075	-	-	36,075
Council/Trustee honorarium	-	-	-	-	5,259	-	-	5,259
	-	-	-	-	41,334	-	-	41,334
<b>Employee Benefits</b>								
Employee benefits and allowances	-	-	-	-	-	-	-	-
Leave and termination	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Services Purchased/Contracted</b>								
Professional services	-	-	-	-	-	-	-	-
Postage and communication	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-
Student travel	-	-	-	-	-	-	-	-
Advertising, printing and publishing	-	-	-	-	-	-	-	-
Maintenance and repair	-	-	-	-	-	-	-	-
Rentals and leases	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Materials, Supplies and Freight</b>								
Materials	-	-	-	-	-	-	-	-
Freight	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Local programs, supplies and office</b>	<b>116,545</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,043</b>	<b>26,710</b>	<b>-</b>	<b>150,298</b>
<b>Total</b>	<b>\$ 116,545</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 48,377</b>	<b>\$ 26,710</b>	<b>\$ -</b>	<b>191,632</b>

# FORT PROVIDENCE

District Education Authority  
Statement of Revenues and Expenses

For the year ended June 30, 2005

	Current Year Budget	Current Year Actual	Prior Year Actual
<b>Revenue</b>			
Contributions from Divisional Council	\$ 41,404	\$ 41,404	\$ 41,033
Other	-	106,097	135,318
	41,404	147,501	176,351
<b>Expenditure</b>			
School programs	3,838	92,422	145,874
Council administration	19,175	35,975	31,236
Aboriginal languages	18,391	9,537	6,882
	\$ 41,404	137,934	183,992
Excess (Deficiency) of Revenue over Expenditure		9,567	(7,641)
Accumulated surplus (deficit), beginning of year		(3,378)	4,263
Accumulated surplus (deficit), end of year		\$ 6,189	\$ (3,378)
<b>Composition of Ending Accumulated Surplus (Deficit)</b>			
Cash in bank (overdraft)		\$ 6,189	\$ (3,378)
Short-term investments		-	-
Accounts Receivable		-	-
Accounts Payable		-	-
		\$ 6,189	\$ (3,378)

# FORT PROVIDENCE DISTRICT EDUCATION AUTHORITY

Details of DEA Expenditure

For the year ended June 30, 2005

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations and Maintenance	Council Administration	Aboriginal Languages	District Education Authorities	Total
<b>Salaries</b>								
Teachers' salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction assistant	-	-	-	-	-	-	-	-
Non-instructional staff	-	-	-	-	25,575	-	-	25,575
Council/Trustee honorarium	-	-	-	-	6,599	-	-	6,599
	-	-	-	-	32,174	-	-	32,174
<b>Employee Benefits</b>								
Employee benefits and allowances	-	-	-	-	-	-	-	-
Leave and termination	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Services Purchased/Contracted</b>								
Professional services	-	-	-	-	-	-	-	-
Postage and communication	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-
Student travel	-	-	-	-	-	-	-	-
Advertising, printing and publishing	-	-	-	-	-	-	-	-
Maintenance and repair	-	-	-	-	-	-	-	-
Rentals and leases	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Materials, Supplies and Freight</b>								
Materials	-	-	-	-	-	-	-	-
Freight	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Local programs, supplies and office</b>	<b>92,422</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,801</b>	<b>9,537</b>	<b>-</b>	<b>105,760</b>
<b>Total</b>	<b>\$ 92,422</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,975</b>	<b>\$ 9,537</b>	<b>\$ -</b>	<b>137,934</b>



# FORT LIARD

## District Education Authority Statement of Revenues and Expenses

For the year ended June 30, 2005

	Current Year Budget	Current Year Actual	Prior Year Actual
<b>Revenue</b>			
Contributions from Divisional Council	\$ 21,677	\$ 21,677	\$ 23,744
Other	-	12,789	10,805
	21,677	34,466	34,549
<b>Expenditure</b>			
School programs	3,079	19,039	523
Council administration	7,150	5,475	3,348
Aboriginal languages	11,448	19,032	14,851
	21,677	43,546	18,722
Excess (Defficiency) of Revenue over Expenditure	-	(9,080)	15,827
Accumulated surplus (deficit), beginning of year	-	46,519	30,692
Accumulated surplus (deficit), end of yea	\$ -	\$ 37,439	\$ 46,519
<b>Composition of Ending Accumulated Surplus (Deficit)</b>			
Cash in bank		\$ 37,439	\$ 46,519
Short-term investments		-	-
Accounts Receivable		-	-
Accounts Payable		-	-
		\$ 37,439	\$ 46,519

# FORT LIARD DISTRICT EDUCATION AUTHORITY

Details of DEA Expenditure

For the year ended June 30, 2005

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations and Maintenance	Council Administration	Aboriginal Languages	District Education Authorities	Total
<b>Salaries</b>								
Teachers' salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction assistant	-	-	-	-	-	-	-	-
Non-instructional staff	-	-	-	-	328	-	-	328
Council/Trustee honorarium	-	-	-	-	3,855	-	-	3,855
	-	-	-	-	4,183	-	-	4,183
<b>Employee Benefits</b>								
Employee benefits and allowances	-	-	-	-	-	-	-	-
Leave and termination	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Services Purchased/Contracted</b>								
Professional services	-	-	-	-	-	-	-	-
Postage and communication	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-
Student travel	-	-	-	-	-	-	-	-
Advertising, printing and publishing	-	-	-	-	-	-	-	-
Maintenance and repair	-	-	-	-	-	-	-	-
Rentals and leases	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Materials, Supplies and Freight</b>								
Materials	-	-	-	-	-	-	-	-
Freight	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Local programs, supplies and office	19,039	-	-	-	1,292	19,032	-	39,363
<b>Total</b>	<b>\$ 19,039</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,475</b>	<b>\$ 19,032</b>	<b>\$ -</b>	<b>\$ 43,546</b>

# JEAN MARIE RIVER

District Education Authority  
Statement of Revenues and Expenses

For the year ended June 30, 2005

	Current Year Budget	Current Year Actual	Prior Year Actual
<b>Revenue</b>			
Contributions from Divisional Council	\$ 13,511	\$ 13,511	\$ 13,829
Other	-	3,416	2,104
	13,511	16,927	15,933
<b>Expenditure</b>			
School programs	1,125	6,917	9,917
Council administration	10,425	5,250	3,082
Aboriginal languages	1,961	8,115	3,748
	\$ 13,511	20,282	16,747
Excess (Deficiency) of Revenue over Expenditure		(3,355)	(814)
Accumulated surplus (deficit), beginning of year		3,710	4,524
Accumulated surplus (deficit), end of year		\$ 355	\$ 3,710
<b>Composition of Ending Accumulated Surplus (Deficit)</b>			
Cash in bank		\$ 355	\$ 3,710
Short-term investments		-	-
Accounts Receivable		-	-
Accounts Payable		-	-
		\$ 355	\$ 3,710

# JEAN MARIE DISTRICT EDUCATION AUTHORITY

Details of DEA Expenditure

For the year ended June 30, 2005

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations and Maintenance	Council Administration	Aboriginal Languages	District Education Authorities	Total
<b>Salaries</b>								
Teachers' salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction assistant	-	-	-	-	-	-	-	-
Non-instructional staff	-	-	-	-	3,475	-	-	3,475
Council/Trustee honorarium	-	-	-	-	1,775	-	-	1,775
	-	-	-	-	5,250	-	-	5,250
<b>Employee Benefits</b>								
Employee benefits and allowances	-	-	-	-	-	-	-	-
Leave and termination	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Services Purchased/Contracted</b>								
Professional services	-	-	-	-	-	-	-	-
Postage and communication	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-
Student travel	-	-	-	-	-	-	-	-
Advertising, printing and publishing	-	-	-	-	-	-	-	-
Maintenance and repair	-	-	-	-	-	-	-	-
Rentals and leases	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Materials, Supplies and Freight</b>								
Materials	-	-	-	-	-	-	-	-
Freight	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Local programs, supplies and office	6,917	-	-	-	-	8,115	-	15,032
<b>Total</b>	\$ 6,917	\$ -	\$ -	\$ -	\$ 5,250	\$ 8,115	\$ -	20,282

# WRIGLEY

## District Education Authority Statement of Revenues and Expenses

For the year ended June 30, 2005

	Current Year Budget	Current Year Actual	Prior Year Actual
<b>Revenue</b>			
Contributions from Divisional Council	\$ 15,771	\$ 15,771	\$ 15,983
Other	-	8,286	6,794
	<u>15,771</u>	<u>24,057</u>	<u>22,777</u>
<b>Expenditure</b>			
School programs	1,225	15,070	9,200
Council administration	11,525	14,874	8,345
Aboriginal languages	3,021	-	2,249
	<u>\$ 15,771</u>	<u>29,944</u>	<u>19,794</u>
Excess (Deficiency) of Revenue over Expenditure	-	(5,887)	2,983
Accumulated surplus (deficit), beginning of year		6,260	3,277
Accumulated surplus (deficit), end of year		\$ 373	\$ 6,260
<b>Composition of Ending Accumulated Surplus (Deficit)</b>			
Cash in bank (overdraft)		\$ 373	\$ 6,260
Short-term investments		-	-
Accounts Receivable		-	-
Accounts Payable		-	-
		<u>\$ 373</u>	<u>\$ 6,260</u>

# WRIGLEY DISTRICT EDUCATION AUTHORITY

Details of DEA Expenditure

For the year ended June 30, 2005

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations and Maintenance	Council Administration	Aboriginal Languages	District Education Authorities	Total
<b>Salaries</b>								
Teachers' salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction assistant	-	-	-	-	-	-	-	-
Non-instructional staff	-	-	-	-	2,100	-	-	2,100
Council/Trustee honorarium	-	-	-	-	12,774	-	-	12,774
	-	-	-	-	14,874	-	-	14,874
<b>Employee Benefits</b>								
Employee benefits and allowances	-	-	-	-	-	-	-	-
Leave and termination	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Services Purchased/Contracted</b>								
Professional services	-	-	-	-	-	-	-	-
Postage and communication	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-
Student travel	-	-	-	-	-	-	-	-
Advertising, printing and publishing	-	-	-	-	-	-	-	-
Maintenance and repair	-	-	-	-	-	-	-	-
Rentals and leases	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Materials, Supplies and Freight</b>								
Materials	-	-	-	-	-	-	-	-
Freight	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Local programs, supplies and office	15,070	-	-	-	-	-	-	15,070
<b>Total</b>	\$ 15,070	\$ -	\$ -	\$ -	\$ 14,874	\$ -	\$ -	<b>29,944</b>

# NAHANNI BUTTE

## District Education Authority Statement of Revenues and Expenses

For the year ended June 30, 2005

	Current Year Budget	Current Year Actual	Prior Year Actual
<b>Revenue</b>			
Contributions from Divisional Council	\$ 13,858	\$ 13,858	\$ 13,222
Other	-	-	11,002
	13,858	13,858	24,224
<b>Expenditure</b>			
School programs	1,154	9,573	7,550
Council administration	10,425	3,692	2,097
Aboriginal languages	2,279	7,160	12,864
	\$ 13,858	20,425	22,511
Excess (Deficiency) of Revenue over Expenditure	-	(6,567)	1,713
Accumulated surplus (deficit), beginning of year		7,081	5,368
Accumulated surplus (deficit), end of year		\$ 514	\$ 7,081
<b>Composition of Ending Accumulated Surplus (Deficit)</b>			
Cash in bank		\$ 514	\$ 7,081
Short-term investments		-	-
Accounts Receivable		-	-
Accounts Payable		-	-
		\$ 514	\$ 7,081

# NAHANNI BUTTE DISTRICT EDUCATION AUTHORITY

Details of DEA Expenditure

For the year ended June 30, 2005

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations and Maintenance	Council Administration	Aboriginal Languages	District Education Authorities	Total
<b>Salaries</b>								
Teachers' salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction assistant	-	-	-	-	-	-	-	-
Non-instructional staff	-	-	-	-	892	-	-	892
Council/Trustee honorarium	-	-	-	-	2,800	-	-	2,800
	-	-	-	-	3,692	-	-	3,692
<b>Employee Benefits</b>								
Employee benefits and allowances	-	-	-	-	-	-	-	-
Leave and termination	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Services Purchased/Contracted</b>								
Professional services	-	-	-	-	-	-	-	-
Postage and communication	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-
Student travel	-	-	-	-	-	-	-	-
Advertising, printing and publishing	-	-	-	-	-	-	-	-
Maintenance and repair	-	-	-	-	-	-	-	-
Rentals and leases	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Materials, Supplies and Freight</b>								
Materials	-	-	-	-	-	-	-	-
Freight	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Local programs, supplies and office	9,573	-	-	-	-	7,160	-	16,733
<b>Total</b>	<b>\$ 9,573</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,692</b>	<b>\$ 7,160</b>	<b>\$ -</b>	<b>20,425</b>



# TROUT LAKE

District Education Authority  
Statement of Revenues and Expenses

For the year ended June 30, 2005

	Current Year Budget	Current Year Actual	Prior Year Actual
<b>Revenue</b>			
Contributions from Divisional Council	\$ 12,108	\$ 12,108	\$ 12,002
Other	-	3,618	3,724
	12,108	15,726	15,726
<b>Expenditure</b>			
School programs	583	2,927	822
Council administration	10,425	4,264	11,828
Aboriginal languages	1,100	4,792	1,914
	12,108	11,983	14,564
Excess (Deficiency) of Revenue over Expenditure	-	3,743	1,162
Accumulated surplus (deficit), beginning of year	-	1,847	685
Accumulated surplus (deficit), end of year	\$ -	\$ 5,590	\$ 1,847
<b>Composition of Ending Accumulated Surplus (Deficit)</b>			
Cash in bank (overdraft)		\$ 5,590	\$ 1,847
Short-term investments		-	-
Accounts Receivable		-	-
Accounts Payable		-	-
		\$ 5,590	\$ 1,847

# TROUT LAKE DISTRICT EDUCATION AUTHORITY

Details of DEA Expenditure

For the year ended June 30, 2005

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations and Maintenance	Council Administration	Aboriginal Languages	District Education Authorities	Total
<b>Salaries</b>								
Teachers' salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction assistant	-	-	-	-	-	-	-	-
Non-instructional staff	-	-	-	-	2,640	-	-	2,640
Council/Trustee honorarium	-	-	-	-	1,624	-	-	1,624
	-	-	-	-	4,264	-	-	4,264
<b>Employee Benefits</b>								
Employee benefits and allowances	-	-	-	-	-	-	-	-
Leave and termination	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Services Purchased/Contracted</b>								
Professional services	-	-	-	-	-	-	-	-
Postage and communication	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-
Student travel	-	-	-	-	-	-	-	-
Advertising, printing and publishing	-	-	-	-	-	-	-	-
Maintenance and repair	-	-	-	-	-	-	-	-
Rentals and leases	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Materials, Supplies and Freight</b>								
Materials	-	-	-	-	-	-	-	-
Freight	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Local programs, supplies and office	2,927	-	-	-	-	4,792	-	7,719
<b>Total</b>	\$ 2,927	\$ -	\$ -	\$ -	\$ 4,264	\$ 4,792	\$ -	11,983

# KAKISA LAKE

District Education Authority  
Statement of Revenues and Expenses

For the year ended June 30, 2005

	Current Year Budget	Current Year Actual	Prior Year Actual
<b>Revenue</b>			
Contributions from Divisional Council	\$ 12,165	\$ 12,165	\$ 12,271
Other	-	14,107	35,470
	12,165	26,272	47,741
<b>Expenditure</b>			
School programs	636	14,342	48,230
Council administration	10,425	7,462	7,118
Aboriginal languages	1,104	3,080	1,580
	\$ 12,165	24,884	56,928
Excess of Revenue over Expenditure	-	1,388	(9,187)
Accumulated surplus (deficit), beginning of year	-	3,302	12,489
Accumulated surplus (deficit), end of year	-	\$ 4,690	\$ 3,302
<b>Composition of Ending Accumulated Surplus (Deficit)</b>			
Cash in bank		\$ 4,690	\$ 3,302
Short-term investments		-	-
Accounts Receivable		-	-
Accounts Payable		-	-
		\$ 4,690	\$ 3,302

# KAKISA LAKE DISTRICT EDUCATION AUTHORITY

Details of DEA Expenditure

For the year ended June 30, 2005

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations and Maintenance	Council Administration	Aboriginal Languages	District Education Authorities	Total
<b>Salaries</b>								
Teachers' salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction assistant	-	-	-	-	-	-	-	-
Non-instructional staff	-	-	-	-	3,000	-	-	3,000
Council/Trustee honorarium	-	-	-	-	-	-	-	-
	-	-	-	-	3,000	-	-	3,000
<b>Employee Benefits</b>								
Employee benefits and allowances	-	-	-	-	-	-	-	-
Leave and termination	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Services Purchased/Contracted</b>								
Professional services	-	-	-	-	-	-	-	-
Postage and communication	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-
Student travel	-	-	-	-	-	-	-	-
Advertising, printing and publishing	-	-	-	-	-	-	-	-
Maintenance and repair	-	-	-	-	-	-	-	-
Rentals and leases	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Materials, Supplies and Freight</b>								
Materials	-	-	-	-	-	-	-	-
Freight	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Local programs, supplies and office	14,342	-	-	-	4,462	3,080	-	21,884
<b>Total</b>	<b>\$ 14,342</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,462</b>	<b>\$ 3,080</b>	<b>\$ -</b>	<b>\$ 24,884</b>

**DETTAH DISTRICT  
EDUCATION AUTHORITY  
DETTAH, NT**

**FINANCIAL STATEMENTS**  
For the Year Ended June 30, 2005

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	Notes to The Financial Statements
Schedule 1	Schedule of Expenditure
Schedule 2	Schedule of Specific Program - Infrastructure

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# AVERY, COOPER & CO.

Certified General Accountants

Gerald F. Avery, FCGA  
W. Brent Hinchey, B. Comm., C.G.A.  
Kent D. Ferguson, B. Comm., P.A., C.F.E., C.A.F.M., F.C.G.A.  
Cathy A. Cudmore, B. Rec, C.G.A.

Toll-Free: 1-800-661-0787  
Website: [www.averyco.nt.ca](http://www.averyco.nt.ca)

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

## AUDITORS' REPORT

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

We have examined the Balance Sheet of the Dettah District Education Authority as at June 30, 2005 and the Statements of Revenue and Expenditure and Changes in Financial Position for the year then ended. These financial statements have been prepared to comply with the accounting principles described in Note 2 to the financials statements. These financial statements are the responsibility of the Authority's administration. Our responsibility is to express an opinion on these financial statements based on our audit.

Except as explained in the following paragraph, 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.

The Government of the Northwest Territories is responsible for the calculation and distribution of the salaries and wages to indeterminate and term employees of the GNWT, the accuracy of which is not susceptible to complete audit verification. We have satisfied ourselves that the payroll information provided by the GNWT was reflected in the Authority's records.

In our opinion, except for the effect of adjustments, if any, which might have been determined to be necessary had we been able to do a complete payroll audit, these statements present fairly, in all material respects, the financial position of the Authority as at June 30, 2005 and the results of its operations for the year then ended in accordance with the accounting principles described in Note 2 to the financial statements.

These financial statements, which have not been, and were not intended to be prepared in accordance with Canadian generally accepted accounting principles, are solely for the information of the GNWT and are not intended to be and should not be used by anyone other than the specified users, or for any other purpose.

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

*Avery, Cooper & Co.*

AVERY, COOPER & CO.  
Certified General Accountants  
Yellowknife, NT

September 23, 2005

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**DETTAH DISTRICT EDUCATION AUTHORITY**  
**BALANCE SHEET**  
 June 30, 2005

**STATEMENT I**

	<b>2005</b>	<b>2004</b>
<b>ASSETS</b>		
Cash - Operating	\$ 166,119	\$ 379,928
Cash - GIC	25,493	25,160
Trade Accounts Receivable	48,100	-
	\$ 239,712	\$ 405,088
<b>LIABILITIES</b>		
Trade Accounts Payable - Yellowknife Education District #1	\$ 195,738	\$ 366,592
Trade Accounts Payable - Yellowknife Catholic Schools	100,000	-
Trade Accounts Payable - Other	7,703	13,029
Wages and Benefits Payable	-	-
	303,441	379,621
<b>OPERATING SURPLUS (DEFICIT), Statement II</b>	<b>(63,729)</b>	<b>25,467</b>
	<b>\$ 239,712</b>	<b>\$ 405,088</b>

APPROVED:

\_\_\_\_\_ Chairperson  
 \_\_\_\_\_ Secretary-Treasurer

See attached notes and schedules.

**DETTAH DISTRICT EDUCATION AUTHORITY**  
**STATEMENT OF REVENUE AND EXPENDITURE**  
For the year ended June 30, 2005

	Budget (unaudited) <b>2005</b>	Actual <b>2005</b>	Actual <b>2004</b>
<b>REVENUE</b>			
Contribution - GNWT Education Culture and Employment	1,007,705	1,049,794	721,829
YK Education District # 1 - Enrolment Adjustment	(514,456)	(216,593)	(317,335)
Yellowknife Catholic Schools - Enrolment Adjustment	-	(393,137)	-
Other Revenue	44,840	75,443	150
	<u>538,089</u>	<u>515,507</u>	<u>404,644</u>
<b>EXPENDITURE</b>			
School Programs	471,350	428,176	384,681
Inclusive Schooling	-	-	-
Residences & Daycare	-	-	-
O&M	45,000	55,040	34,869
Administration	35,000	48,064	33,903
Aboriginal Languages	25,000	19,879	4,599
Other	-	53,544	-
	<u>576,350</u>	<u>604,702</u>	<u>458,052</u>
<b>EXCESS REVENUE (EXPENDITURE)</b>	(38,261)	(89,196)	(53,408)
<b>OPENING SURPLUS</b>	<u>25,467</u>	<u>25,467</u>	<u>78,875</u>
<b>CLOSING SURPLUS (DEFICIT) (Note 5)</b>	<u>\$ (12,794)</u>	<u>\$ (63,729)</u>	<u>\$ 25,467</u>

See attached notes and schedules.

## STATEMENT III

**DETTAH DISTRICT EDUCATION AUTHORITY**  
**STATEMENT OF CHANGES IN FINANCIAL POSITION**  
For the year ended June 30, 2005

	<b>2005</b>	<b>2004</b>
<b>CASH AND SHORT TERM INVESTMENT - OPENING BALANCE</b>	\$405,088	\$ 80,532
<b>OPERATING ACTIVITIES</b>		
Excess (Expenditures) over Revenue	(89,196)	(53,408)
<b>NET CHANGE IN FINANCIAL POSITION</b>	315,892	27,124
<b>INCREASED BY:</b>		
Increase (Decrease) in Accounts Payable	(76,180)	377,964
(Increase) in Accounts Receivable	(48,100)	-
<b>CASH AND SHORT TERM INVESTMENT - CLOSING BALANCE</b>	<b>\$191,612</b>	<b>\$405,088</b>
 <b>COMPRISED OF:</b>		
Cash - Operating	\$ 166,119	\$ 379,928
Cash - GIC	25,493	25,160
	<b>\$ 191,612</b>	<b>\$ 405,088</b>

**DETTAH DISTRICT EDUCATION AUTHORITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2005**

**NOTE 1 NATURE OF ORGANIZATION**

The Authority was established under the Education Act of the Northwest Territories by order of the Minister dated February 12, 2004. Its purpose is to administer and maintain the standards of educational programs defined under the Act in Dettah.

The Authority (DEA) was formally removed as a member community of the Dogrib Community Services Board by order of the Minister February 12, 2004.

The Authority is dependent on funding from the GNWT - Department of Education, Culture and Employment.

**NOTE 2 SIGNIFICANT ACCOUNTING POLICIES**

a) General

The accounting policies of the Authority are as prescribed by the Department of Education, Culture and Employment, Government of the Northwest Territories. The basis of accounting used in these financial statements materially differs from Canadian generally accepted accounting principles in view of the following policies relating to the other capital assets, inventory and infrastructure funding receivable which are not reflected on these statements.

b) Capital Assets

All buildings and works, furniture, equipment and vehicles are the property of the GNWT. Although the Minister grants to the DEA full occupancy and use of such facilities and equipment required for the administration and delivery of the education programs within the community, they are not shown on the balance sheet.

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 expendable items purchased by the DEA are treated as expenditures during the year of acquisition and are not recorded on the balance sheet.

d) Infrastructure

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

**DETTAH DISTRICT EDUCATION AUTHORITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2005**

**NOTE 2 SIGNIFICANT ACCOUNTING POLICIES (cont'd)**

e) Measurement Uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amount of assets and liabilities disclosure of contingent liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from these estimates.

f) Revenue Recognition

The Authority follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Restricted investment income is recognized as revenue in the year in which the related expenses are incurred. Unrestricted investment income is recognized as revenue when earned.

**NOTE 3 FINANCIAL INSTRUMENTS**

The Authority's financial instruments consist of cash, accounts receivable and accounts payable. It is management's opinion that the Authority is not exposed to significant interest, currency or credit risks arising from these financial instruments.

**NOTE 4 TERMINATION BENEFITS**

No employees qualified for termination benefits under the collective agreement.

**NOTE 5 OPERATING SURPLUS (DEFICIT)**

Under the block funding agreements the Authority does not receive funding for the summer salary payout accrual until the period in which the liability is paid. In addition, the retirement and termination and ultimate removal liabilities are unfunded liabilities and are excluded from funding advances to the Authority. For management purposes, the Department of Education recalculates surplus as shown below.

Surplus (deficit) as reported on the balance sheet	\$ (63,729)	\$ 25,467
Infrastructure Deficit (Schedule 2)	6,026	319
Termination and ultimate removal benefits (Note 4)	-	-
	<u>\$ (57,703)</u>	<u>\$ 25,786</u>

Dettah District Education Authority  
Schedule Of Expenditure  
For the year ended June 30, 2005

	School Programs	Inclusive Schooling	Residences	Operations & Maintenance	Admin	Aboriginal Languages	Other	Totals
<b>SALARIES</b>								
Teachers	\$ 273,973	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ 273,973
Instruction assistant	975	-	-	-	-	-	-	975
Non-instructional staff	-	-	-	-	-	-	-	-
Board/Trustee honoraria	-	-	-	-	10,964	-	-	10,964
	-	-	-	-	-	-	-	-
<b>EMPLOYEE BENEFITS</b>								
Employee benefit/allowance	-	-	-	-	-	-	-	-
Leave and termination	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>SERVICES PURCHASED/ CONTRACTED</b>								
Office Supplies and administration	-	-	-	-	21,117	-	-	21,117
Postage/communication	-	-	-	-	2,706	-	-	2,706
Utilities	-	-	-	26,026	-	-	-	26,026
Travel	-	-	-	-	-	-	-	-
Student travel/busing	55,864	-	-	-	-	-	-	55,864
Advertising/printing/publishing	-	-	-	-	13,077	-	-	13,077
Maintenance/repair	-	-	-	29,014	-	-	-	29,014
Vehicle expense	-	-	-	-	-	-	-	-
Rentals/leases	-	-	-	-	-	-	-	-
Food expenses	-	-	-	-	-	-	-	-
Scholarship grant	-	-	-	-	-	-	-	-
Furniture and equipment	-	-	-	-	-	-	-	-
Contracted services	42,140	-	-	-	-	19,879	-	62,019
Other	95	-	-	-	200	-	53,544	53,840
<b>MATERIALS/SUPPLIES/FREIGHT</b>								
Materials	50,342	-	-	-	-	-	-	50,342
Furniture and equipment	4,787	-	-	-	-	-	-	4,787
Freight	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>	<b>\$ 428,176</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 55,040</b>	<b>\$ 48,064</b>	<b>\$ 19,879</b>	<b>53,544</b>	<b>\$ 604,702</b>



**DETAH DISTRICT EDUCATION AUTHORITY**  
**Schedule of Specific Program - Infrastructure**  
**For the year ended June 30, 2005**

Funding		<u>\$ 20,000</u>
Expenditures		
	Utilities:	
	Fuel	5,610
	Electricity	10,755
	Water/Sewer	9,661
	Leases	<u>-</u>
	Total Expenses	<u>26,026</u>
Surplus (Deficit)		<u><u>\$ (6,026)</u></u>

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**Dogrib Community Services Board  
EDUCATION DIVISION  
Rae-Edzo, NT**

**Non-Consolidated Financial Statements  
For the Year Ended June 30, 2005**

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# AVERY, COOPER & CO.

Certified General Accountants

Gerald F. Avery, FCGA  
W. Brent Hinchey, B. Comm., C.G.A.  
Kent D. Ferguson, B. Comm., P.A., C.F.E., C.A.F.M., F.C.G.A.  
Cathy A. Cudmore, B. Rec, C.G.A.

Toll-Free: 1-800-661-0787  
Website: [www.averyco.nt.ca](http://www.averyco.nt.ca)

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

## AUDITORS' REPORT

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

We have examined the Non-Consolidated Balance Sheet of the Dogrib Community Services Board- Education Division as at June 30, 2005 and the Non-Consolidated Statements of Surplus, Revenue and Expenditures and Changes in Financial Position for the year then ended. These non-consolidated financial statements are the responsibility of the Board's administration. Our responsibility is to express an opinion on these non-consolidated financial statements based on our audit.

Except as explained in the following paragraph, 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 as to whether the non-consolidated financial statements are free from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the non-consolidated financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

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

In our opinion, except for the effect of adjustments, if any, which might have been determined to be necessary had we been able to do a complete payroll audit, these non-consolidated financial statements present fairly, in all material respects, the financial position of the Board as at June 30, 2005 and the results of its operations and changes in its financial position for the year then ended in accordance with the accounting principles generally accepted for Education Councils in the Northwest Territories as disclosed in Note 2 to the non-consolidated financial statements.

These financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the Board and the Government of the NWT, in accordance with the conditions of the funding agreement. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

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

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

August 30, 2005

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**DOGRIB COMMUNITY SERVICES BOARD  
EDUCATION DIVISION  
NON - CONSOLIDATED BALANCE SHEET  
June 30, 2005**

**A S S E T S**

	<b>2005</b>	<b>2004</b>
<b>CURRENT</b>		
Cash & Short-term Investments	\$ 2,920,660	\$ 1,356,060
Due from GNWT	424,197	50,078
Due from DCSB - Health and Social Services (Note 4)	62,867	868,250
Other Accounts Receivable	145,745	166,752
Prepaid expenses (Note 3)	435	9,126
	\$ 3,553,903	\$ 2,450,266

**L I A B I L I T I E S**

<b>CURRENT</b>		
Accounts payable and accrued liabilities	\$ 672,930	\$ 59,137
Accounts payable - GNWT	55,992	88,494
Accrued salaries (Note 5)	17,286	17,009
Leave and termination benefits (Note 6)	316,270	253,653
Deferred revenue (Notes 2 and 7)	275,685	125,139
	1,338,162	543,432
<b>LONG-TERM</b>		
Leave and termination benefits (Note 8)	362,214	390,185
	1,700,376	933,617

**SURPLUS (Statement II)**

<b>OPERATING SURPLUS (Note 9)</b>	1,853,527	1,516,649
	\$ 3,553,903	\$ 2,450,266

APPROVED:

\_\_\_\_\_ Chairperson

\_\_\_\_\_ Comptroller

See attached notes and schedules.

**DOGRIB COMMUNITY SERVICES BOARD**  
**EDUCATION DIVISION**  
**NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS**

June 30, 2005

**NOTE 8 LEAVE AND TERMINATION BENEFITS - LONG-TERM**

	<u>2005</u>	<u>2004</u>
Retirement and resignation benefits	\$ 205,748	\$ 241,984
Ultimate removal assistance	156,466	148,201
	<u>\$ 362,214</u>	<u>\$ 390,185</u>

**NOTE 9 NON-CONSOLIDATED OPERATING SURPLUS**

Under the block funding agreements the Council does not receive funding for the summer salary payout accrual until the period in which the liability is paid. In addition, the retirement and termination and ultimate removal liabilities are unfunded liabilities and are excluded from funding advances to the Council. For management purposes, the Department of Education recalculates surplus as shown below.

	<u>2005</u>	<u>2004</u>
Surplus as reported on the non-consolidated balance sheet	\$ 1,853,527	\$ 1,516,649
Infrastructure Deficit	-	-
Termination and ultimate removal benefits	600,724	557,408
	<u>\$ 2,454,251</u>	<u>\$ 2,074,057</u>

**NOTE 10 PRIOR PERIOD ADJUSTMENTS**

	<u>2005</u>	<u>2004</u>
ECE - Infrastructure Deficit	\$ (1,580)	6,786
Bad Debts	-	(61,047)
Dettah DEA surplus	-	(78,877)
	<u>\$ (1,580)</u>	<u>\$ (133,138)</u>

Dettah separated from the DSCB in 2004. The prior year surplus has been removed from the 2004 statements.

**NOTE 11 COMMITMENTS**

The Board is committed to the following lease payments for residential housing and equipment for the next five years.

2006	178,990
2007	178,990
2008	170,664
2009	131,700
2010	130,500
	<u>\$ 790,844</u>



**DOGRIB COMMUNITY SERVICES BOARD**  
**EDUCATION DIVISION**  
**NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS**  
June 30, 2005

**NOTE 12 FINANCIAL INSTRUMENTS**

The Board's financial instruments consist of cash, accounts receivable, due from GNWT, accounts payable, and accrued salaries, leave and termination benefits. It is the management's opinion that the board is not exposed to significant interest, currency or credit risk arising from these financial instruments.

**RAE-EDZO COMMUNITY SERVICES AUTHORITY**  
**SCHEDULE OF EXPENDITURES**  
**For the Year Ended June 30, 2005**

	School Programs	Inclusive Schooling	Operations & Maintenance	Administration	Aboriginal Languages	Other Operations	Totals
<b>Salaries</b>							
Teachers	\$ 58,515	\$ -	\$ -	\$ -	\$ -	\$ 310	\$ 58,825
Inst Asst.	6,668	240,389	-	-	85,499	88,880	421,436
Non-Inst Staff	90,142	-	976,093	112,499	23,950	54,656	1,257,340
Brd Honoraria	-	-	-	5,950	-	-	5,950
<b>Employee Benefits</b>							
Benefits/Allow	5,201	17,232	78,302	12,582	7,652	10,831	131,800
Leave & Term.	-	-	-	(7,370)	-	-	(7,370)
<b>Services Purchased / Contracted</b>							
Prof&Tech Serv	-	-	-	9,579	-	-	9,579
Office Supp & Admin	-	-	-	-	-	-	-
Postage/Communication	18,973	-	12,146	-	727	-	31,846
Utilities	-	-	531,864	-	-	-	531,864
Travel	3,288	-	1,273	472	-	1,279	6,312
Student Travel	-	-	-	-	7,896	4,848	12,744
Advert/Prntg/Publsng	-	-	-	-	-	-	-
Main/Repair	9,386	-	145,567	-	3,769	2,856	161,578
Rentals/Leases	20,315	-	2,329	-	4,020	1,900	28,564
Vehicle Expense	3,832	-	106,249	2,178	3,068	5,125	120,452
Food Expense	-	-	59,331	-	1,791	6,100	67,222
Scholarship Grant	-	-	-	-	-	-	-
Furniture and Equipment	12,154	-	-	-	-	-	12,154
Other	19,099	-	4,184	7,943	-	5,105	36,331
Contracted Services	1,846	-	-	-	-	10,385	12,231
<b>Materials / Supplies / Freight</b>							
Materials	139,239	-	55,281	4,129	3,610	41,919	244,178
Furn & Equip	-	-	225,001	5,172	1,304	6,305	237,782
Freight	11,762	-	1,534	38	-	449	13,783
<b>Total Expenditure</b>	<b>\$ 400,420</b>	<b>\$ 257,621</b>	<b>\$ 2,199,154</b>	<b>\$ 153,172</b>	<b>\$ 143,286</b>	<b>\$ 240,948</b>	<b>\$ 3,394,601</b>

**SNARE LAKE COMMUNITY SERVICES AUTHORITY  
SCHEDULE OF EXPENDITURES  
For the Year Ended June 30, 2005**

	School Programs	Inclusive Schooling	Operations & Maintenance	Administration	Aboriginal Languages	Other Operations	Totals
<b>Salaries</b>							
Teachers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inst Asst.	1,201	10,107	-	-	-	-	11,308
Non-Inst Staff	1,675	-	-	28,497	41,931	-	72,103
Brd Honoraria	-	-	-	3,679	-	-	3,679
<b>Employee Benefits</b>							
Benefits/Allow	-	-	-	3,856	2,863	-	6,719
Leave & Term.	-	-	-	-	-	-	-
<b>Services Purchased / Contracted</b>							
Prof & Tech Services	-	-	-	-	-	-	-
Office Supp & Admin	2,378	-	-	3,320	-	-	5,698
Postage/Communication	4,595	-	-	-	-	-	4,595
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Student Travel	22,743	-	-	-	-	-	22,743
Advert/Prntg/Publishng	-	-	-	-	-	-	-
Main/Repair	-	-	1,826	-	-	-	1,826
Rentals/Leases	-	-	-	-	-	-	-
Vehicle Expense	-	-	-	-	-	-	-
Food Expense	-	-	-	-	-	-	-
Scholarship Grant	-	-	-	-	-	-	-
Furniture and Equipment	-	-	-	-	-	-	-
Other	2,335	-	-	-	5,161	-	7,496
Contracted Serv.	-	-	-	-	-	-	-
<b>Materials / Supplies / Freight</b>							
Materials	4,504	-	1,940	935	9,867	-	17,246
Furn & Equip	1,252	-	-	-	-	-	1,252
Freight	2,404	-	-	-	-	-	2,404
<b>Total Expenditure</b>	<b>\$ 43,087</b>	<b>\$ 10,107</b>	<b>\$ 3,766</b>	<b>\$ 40,287</b>	<b>\$ 59,822</b>	<b>\$ -</b>	<b>\$ 157,069</b>

**RAE LAKES COMMUNITY SERVICES AUTHORITY**  
**SCHEDULE OF EXPENDITURE**  
**For the Year Ended June 30, 2005**

	School Programs	Inclusive Schooling	Operations & Maintenance	Administration	Aboriginal Languages	Other Operations	Totals
<b>Salaries</b>							
Teachers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inst Asst.	28,045	-	-	-	10,542	-	38,587
Non-Inst Staff	-	-	-	28,926	-	-	28,926
Brd Honoraria	-	-	-	2,885	65	-	2,950
<b>Employee Benefits</b>							
Benefits/Allow	-	-	-	-	-	-	-
Leave & Term.	-	-	-	-	-	-	-
<b>Services Purchased / Contracted</b>							
Prof & Tech Services	-	-	-	-	-	-	-
Office Supp & Admin	13,342	-	-	4,536	-	-	17,878
Postage/Communication	-	-	-	4,074	-	-	4,074
Utilities	-	-	-	-	-	-	-
Travel	503	-	-	-	-	-	503
Student Travel	19,567	-	-	-	-	-	19,567
Advert/Prntg/Pubshng	-	-	-	200	-	-	200
Main/Repair	4,693	-	-	-	-	-	4,693
Rentals/Leases	-	-	-	-	-	-	-
Vehicle Expense	-	-	-	-	-	-	-
Food Expense	-	-	-	-	-	-	-
Scholarship Grant	-	-	-	-	-	-	-
Furniture and Equipment	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Contracted Serv.	14,028	-	-	-	-	-	14,028
<b>Materials / Supplies / Freight</b>							
Materials	23,358	-	-	-	4,983	-	28,341
Furn & Equip	250	-	-	1,630	-	-	1,880
Freight	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>\$ 103,786</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 42,251</b>	<b>\$ 15,590</b>	<b>\$ -</b>	<b>\$ 161,627</b>

**WHA TI COMMUNITY SERVICES AUTHORITY**  
**SCHEDULE OF EXPENDITURE**  
**For the Year Ended June 30, 2005**

	School Programs	Inclusive Schooling	Operations & Maintenance	Administration	Aboriginal Languages	Other Operations	Totals
<b>Salaries</b>							
Teachers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inst Asst.	23,556	94,138	-	-	-	-	117,694
Non-Inst Staff	-	-	51,944	31,081	-	-	83,025
Brd Honoraria	-	-	-	6,442	-	-	6,442
<b>Employee Benefits</b>							
Benefits/Allow	-	-	-	14,113	-	-	14,113
Leave & Term.	-	-	-	-	-	-	-
<b>Services Purchased / Contracted</b>							
Prof & Tech Services	-	-	-	-	-	-	-
Office Supp & Admin	-	-	-	14,354	-	-	14,354
Postage/Communication	6,906	-	-	-	-	-	6,906
Utilities	-	-	-	8,663	-	-	8,663
Travel	3,317	-	-	-	-	-	3,317
Student Travel	-	-	-	-	-	-	-
Advert/Prntg/Publishng	-	-	-	14,321	-	-	14,321
Main/Repair	-	-	6,523	-	-	-	6,523
Rentals/Leases	-	-	-	-	-	-	-
Vehicle Expense	-	-	-	-	-	-	-
Food Expense	-	-	-	-	-	-	-
Scholarship Grant	-	-	-	-	-	-	-
Furniture and Equipment	-	-	-	-	-	-	-
Other	94,082	-	-	-	18,157	-	112,239
Contracted Serv.	-	-	-	-	-	-	-
<b>Materials / Supplies / Freight</b>							
Materials	76,694	-	-	-	-	-	76,694
Furn & Equip	7,616	-	-	-	-	-	7,616
Freight	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>\$ 212,171</b>	<b>\$ 94,138</b>	<b>\$ 58,467</b>	<b>\$ 88,974</b>	<b>\$ 18,157</b>	<b>\$ -</b>	<b>\$ 471,907</b>

**DOGRIB COMMUNITY SERVICES BOARD  
EDUCATION DIVISION - (excluding CSA's)  
NON-CONSOLIDATED BALANCE SHEET**

June 30, 2005

**ASSETS**

	<u>2005</u>	<u>2004</u>
<b>CURRENT</b>		
Cash	2,082,299	\$ 770,461
Accounts Receivable	122,061	156,891
Due from DCSB - HSS	62,867	868,245
Due from GNWT	424,197	50,078
	<u>2,691,423</u>	<u>\$ 1,845,675</u>

**LIABILITIES**

<b>CURRENT</b>		
Accounts payable and accrued liabilities	565,536	\$ 45,578
Accounts payable - GNWT	55,992	88,494
Accrued salaries	17,286	17,009
Leave and termination benefits	196,244	187,576
Deferred revenue	224,377	83,641
	<u>1,059,434</u>	<u>422,298</u>
<b>LONG-TERM</b>		
Leave and termination benefits	362,214	328,866
	<u>1,421,649</u>	<u>751,164</u>

**SURPLUS (Schedule 8)**

<b>OPERATING SURPLUS</b>	<u>1,269,774</u>	<u>1,094,511</u>
	<u>2,691,423</u>	<u>\$ 1,845,675</u>

**DOGRIB COMMUNITY SERVICES BOARD**  
**EDUCATION DIVISION (excluding CSA's)**  
**NON-CONSOLIDATED STATEMENT OF SURPLUS**  
 June 30, 2005

	<u>June 30</u> <u>2005</u>	<u>June 30</u> <u>2004</u>
<b>OPERATING SURPLUS</b>		
Opening balance	\$ 1,094,511	\$ 1,274,242
Prior year adjustment	<u>(1,580)</u>	<u>(54,261)</u>
Restated opening balance	1,092,931	1,219,981
Excess revenue (expenditures) per Schedule 9	<u>176,843</u>	<u>(125,470)</u>
Closing balance	<u>\$ 1,269,774</u>	<u>\$ 1,094,511</u>

**DOGRIB COMMUNITY SERVICES BOARD**  
**EDUCATION DIVISION (excluding CSA's)**  
**NON-CONSOLIDATED**  
**STATEMENT OF REVENUE AND EXPENDITURES**  
**For the Year Ended June 30, 2005**

	<b>2005</b> <b><u>Budget</u></b> (unaudited)	<b>2005</b> <b><u>Actual</u></b>	<b>2004</b> <b><u>Actual</u></b>
<b>OPERATING FUND - REVENUE</b>			
Government of the Northwest Territories			
Regular contributions	\$ 11,446,477	\$ 11,886,483	\$ 11,288,290
Aboriginal Languages	72,000	69,000	72,000
Healthy Children's Initiative	-	-	128,783
Additional Funding re: RECSA	-	419,887	-
	<u>11,518,477</u>	<u>12,375,370</u>	<u>11,489,073</u>
<b>BOARD GENERATED FUNDS</b>			
Other contributions and miscellaneous	1,135,698	1,038,949	1,744,571
Investment income	31,200	39,115	29,902
	<u>1,166,898</u>	<u>1,078,064</u>	<u>1,774,473</u>
<b>TOTAL OPERATING REVENUE</b>	<u>12,685,375</u>	<u>13,453,434</u>	<u>13,263,546</u>
<b>OPERATING FUND EXPENDITURES</b>			
School Programs	8,079,002	8,107,743	7,938,939
Inclusive Schooling	1,456,122	1,381,007	1,311,581
Operations and Maintenance	655,000	687,398	718,415
Administration	1,393,722	1,278,258	1,287,827
Aboriginal language/Cultural Programs	1,088,992	1,173,395	806,436
Other Programs	669,408	648,792	1,325,818
<b>TOTAL EXPENDITURES</b>	<u>13,342,246</u>	<u>13,276,591</u>	<u>13,389,016</u>
<b>EXCESS REVENUE (EXPENDITURES)</b>	<u>\$ (656,871)</u>	<u>\$ 176,843</u>	<u>\$ (125,470)</u>



**Dogrib Community Services Board**  
**Education Division - (Excluding CSA's)**  
**Non-Consolidated Schedule of Expenditures**  
**For the Year Ended June 30, 2005**

SCHEDULE 10

	School Programs	Inclusive Schooling	Operations & Maintenance	Administration	Aboriginal Languages	Other Operations	Totals
<b>Salaries</b>							
Teachers	\$ 4,236,423	\$ 760,414	\$ -	\$ -	\$ 718,687	\$ -	\$ 5,715,525
Inst Asst.	-	-	-	-	-	38,968	\$ 38,968
Non-Inst Staff	308,376	-	-	694,855	35,564	75,414	\$ 1,114,209
Brd Honoraria	-	-	-	27,439	-	12,259	\$ 39,698
						-	\$ -
<b>Employee Benefits</b>							
Benefits/Allow	-	-	208,618	0	-	2,110	\$ 210,728
Leave & Term.	-	-	-	42,294	-	-	\$ 42,294
<b>Services Purchased / Contracted</b>							
Prof&Tech Serv	-	-	-	29,425	-	-	\$ 29,425
Office Supp & Admin	-	-	-	14,438	-	-	\$ 14,438
Postage/Communication	3,276	1,402	-	25,792	-	13,279	\$ 43,748
Utilities	-	-	468,042	3,685	-	-	\$ 471,727
Travel	73,680	73,119	4,184	134,952	35,816	40,426	\$ 362,176
Student Travel	24,703	-	-	-	-	-	\$ 24,703
Advert/Prntg/Pubshng	12,474	-	6,554	-	13,930	5,146	\$ 38,104
Main/Repair	-	-	-	9,201	-	-	\$ 9,201
Rentals/Leases	-	-	-	153,240	-	-	\$ 153,240
Vehicle Expense	1,977	-	-	3,628	74	571	\$ 6,250
Food Expense	-	-	-	-	-	-	\$ -
Scholarship Grant	-	-	-	-	-	397,834	\$ 397,834
Furniture and Equipment	-	-	-	-	-	-	\$ -
Other	284	1,070	-	21,372	6,903	12,567	\$ 42,196
Contracted Services	204,299	67,021	-	53,257	55,362	30,264	\$ 410,203
<b>Materials / Supplies / Freight</b>							
Materials	95,384	14,499	-	12,469	7,391	19,911	\$ 149,654
Furniture and Equipment	398	120	-	48,661	650	-	\$ 49,829
Freight	4,683	551	-	3,550	283	44	\$ 9,111
<b>Total Expenditure</b>	<b>4,965,956</b>	<b>918,197</b>	<b>687,398</b>	<b>1,278,258</b>	<b>874,661</b>	<b>648,792</b>	<b>9,373,260</b>
Transfers	3,141,787	462,810	-	-	298,734	-	3,903,331
	\$ 8,107,743	\$ 1,381,007	\$ 687,398	\$ 1,278,258	\$ 1,173,395	\$ 648,792	\$ 13,276,591

**Dogrib Community Services Board  
Education Division  
Schedule of Specific Program - Infrastructure  
For the Year Ended June 30, 2005**

	<b>Year To Date <u>Actual</u></b>
<b>Personnel Infrastructure</b>	
Funding	
GNWT Regular Contribution	269,363
Funding Adjustment at June 30, 2005	(50,007)
Total Funding	219,356
Expenditures	
Staffing:	
Advertising	6,554
Hiring Expenses	4,184
Employee Benefits:	
Removal In/Transfer	71,847
Ultimate Removal	6,304
Medical Travel Assistance	38,940
Dental Premiums	36,091
Family Assistance Program	8,958
WCB	46,478
Total Expenses	219,356
Surplus (Deficit)	(0)
<b>Utilities and Leases</b>	
Funding	
GNWT Regular Contribution	441,042
Funding Adjustment at June 30, 2005	27,000
Total Funding	468,042
Expenditures	
Utilities:	
Fuel	129,380
Electricity	283,044
Water/Sewer	55,617
Leases	-
Total Expenses	468,042
Surplus (Deficit)	0
<b>Total Surplus (Deficit)</b>	<b>0</b>

**DOGRIB COMMUNITY SERVICES BOARD**  
**Schedule of Specific Program**  
**ABORIGINAL LANGUAGE-SECRETARY OF STATE**  
**Financial Report**

	April 2004 - June 2004	July 2004- March 2005	Total Fiscal Year 2005
<b>Revenue</b>			
GNWT - Secretary of State Funding	\$ -	\$ 69,000	\$ 69,000
Total Revenue	-	69,000	69,000
<b>Expenditures</b>			
Salary - Regular	-	56,698	56,698
Salary - Casual	-	4,957	4,957
Resources	-	1,458	1,458
Workshops/Training/Meetings	-	10,813	10,813
Office Supplies	-	-	-
Total Expenditures	-	73,926	73,926
Surplus/(Deficit)	\$ -	\$ (4,926)	\$ (4,926)

**DOGRIB COMMUNITY SERVICES BOARD**  
**Schedule of Specific Program**  
**NWTTA PROFESSIONAL DEVELOPMENT FUND**  
**Financial Report**

July 2004 - June 2005
--------------------------

<b>Revenue</b>		
Deferred Funding - Prior Year		\$ 29,818
Funding Received		47,505
Deferred Funding - 2004/2005		<u>(28,589)</u>
Total Revenue		<u>48,734</u>
<b>Expenditures</b>		
Individual Development		40,832
Regional Conferences		<u>7,902</u>
Total Expenditures		<u>48,734</u>
Surplus/(Deficit)		<u><u>\$ -</u></u>

**DOGRIB COMMUNITY SERVICES BOARD**  
**Schedule of Specific Program**  
**TREATY 11 SCHOLARSHIP COMMITTEE**  
**Financial Report**

		<u>July 2004- June 30,2005</u>
<b>Revenue</b>		
Treaty 11 Contract Revenue	\$	600,000
Miscellaneous Revenue		62,473
Deferred Revenue		<u>(64,901)</u>
Total Revenue		<u>597,572</u>
<b>Expenditures</b>		
Salaries		75,414
Board Member Honoraria		12,259
Travel		39,067
Service Contracts		3,898
Communications		13,279
Advertising		5,146
Materials, Supplies and Freight		24,754
Scholarships		397,834
Administration Fee/Scholarship Review		<u>25,922</u>
Total Expenditures		<u>597,572</u>
Surplus/(Deficit)	\$	<u><u>-</u></u>

**DOGRIB COMMUNITY SERVICES BOARD**  
**Schedule of Specific Program**  
**Alternative Program**  
**Financial Report**

		<u>July 2004 - June 30,2005</u>
<b>Revenue</b>		
Dogrib Rae Band Contract Revenue	\$	66,571
Miscellaneous Revenue		-
Deferred Revenue		<u>(15,352)</u>
Total Revenue		<u>51,219</u>
<b>Expenditures</b>		
Salaries		38,968
Personnel Costs		2,110
Travel		571
Service Contracts		1,803
Student Recreation		1,318
Materials, Supplies and Freight		6,450
Administration Fee		<u>-</u>
Total Expenditures		<u>51,219</u>
Surplus/(Deficit)	\$	<u><u>-</u></u>

**Dogrib Community Services Board**  
**EDUCATION DIVISION**  
**Bechoko, NT**

**Non-Consolidated Financial Statements**  
**For the Period Ended August 3, 2005**

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## MANAGEMENT RESPONSIBILITY FOR FINANCIAL REPORTING

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

The accompanying financial statements have been prepared by management, which is responsible for the reliability, integrity and objectivity of the information provided. They have been prepared in accordance with Canadian generally accepted accounting principles. Where necessary the statements include amounts that are based on informed judgements and estimates by management, giving appropriate consideration to reasonable limits of materiality.

In discharging its responsibility for the integrity and fairness of the financial statement 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 records are maintained. These controls include quality standards in hiring and training employees, written policies and procedures manuals, and accountability for performance within appropriate and well-defined areas of responsibility. The Board'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 an Education Board.

The Auditors' annually provide an independent, objective audit for the purpose of expressing an opinion on the financial statements in accordance with Canadian generally accepted auditing standards. The auditor also considers whether the transactions that come to his notice 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.



---

George Blandford  
Director of Finance and Administration  
Dogrib Community Services Board

November 1, 2005

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# AVERY, COOPER & Co.

Certified General Accountants

Gerald F. Avery, FCGA  
W. Brent Hinchey, B. Comm., C.G.A.  
Kent D. Ferguson, B. Comm., P.A., C.F.E., C.A.F.M., F.C.G.A.  
Cathy A. Cudmore, B. Rec, C.G.A.

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

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

## AUDITORS' REPORT

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

We have examined the Non-Consolidated Balance Sheet of the Dogrib Community Services Board- Education Division as at August 3, 2005 and the Non-Consolidated Statements of Surplus, Revenue and Expenditures and Changes in Financial Position for the period then ended. These non-consolidated financial statements are the responsibility of the Board's administration. Our responsibility is to express an opinion on these non-consolidated financial statements based on our audit.

Except as explained in the following paragraph, 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 as to whether the non-consolidated financial statements are free from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the non-consolidated financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

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

In our opinion, except for the effect of adjustments, if any, which might have been determined to be necessary had we been able to do a complete payroll audit, these non-consolidated financial statements present fairly, in all material respects, the financial position of the Board as at August 3, 2005 and the results of its operations and changes in its financial position for the period then ended in accordance with the accounting principles generally accepted for Education Councils in the Northwest Territories as disclosed in Note 2 to the non-consolidated financial statements.

These financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the Board and the Government of the NWT, in accordance with the conditions of the funding agreement. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

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

*Avery, Cooper & Co.*

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

November 1, 2005

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**DOGRIB COMMUNITY SERVICES BOARD  
EDUCATION DIVISION - (excluding CSA's)  
NON-CONSOLIDATED BALANCE SHEET  
August 3, 2005**

**ASSETS**

	<b>August 3 2005</b>	<b>June 30 2005</b>
<b>CURRENT</b>		
Cash	3,336,655	2,082,299
Accounts Receivable	69,849	122,061
Due from DCSB - HSS (Note 3)	-	62,867
Due from GNWT	28,560	424,197
	3,435,064	\$ 2,691,423

**LIABILITIES**

<b>CURRENT</b>		
Accounts payable and accrued liabilities	161,645	565,536
Accounts payable - GNWT	99,504	55,992
Accrued salaries (Note 4)	17,286	17,286
Due to DCSB - HSS (Note 3)	127,606	-
Leave and termination benefits (Note 5)	196,244	196,244
Deferred revenue (Note 6)	1,200,790	224,377
	1,803,075	1,059,434
<b>LONG-TERM</b>		
Leave and termination benefits (Note 7)	362,214	362,214
	2,165,290	1,421,648

**SURPLUS**

<b>OPERATING SURPLUS</b> per page 6	1,269,774	1,269,774
	3,435,064	\$ 2,691,423

**DOGRIB COMMUNITY SERVICES BOARD**  
**EDUCATION DIVISION (excluding CSA's)**  
**NON-CONSOLIDATED STATEMENT OF SURPLUS**  
**August 3, 2005**

	<u>August 3</u> <u>2005</u>	<u>June 30</u> <u>2005</u>
<b>OPERATING SURPLUS</b>		
Opening balance	\$ 1,269,774	\$ 1,094,511
Prior year adjustment (Note 9)	-	(1,580)
	<u>1,269,774</u>	<u>1,092,931</u>
Restated opening balance	1,269,774	1,092,931
Excess revenue (expenditures) per page 7	0	176,843
	<u>0</u>	<u>176,843</u>
Closing balance	<u>\$ 1,269,774</u>	<u>\$ 1,269,774</u>



**DOGRIB COMMUNITY SERVICES BOARD**  
**EDUCATION DIVISION (excluding CSA's)**  
**NON-CONSOLIDATED**  
**STATEMENT OF REVENUE AND EXPENDITURES**  
**For the Period Ended August 3, 2005**

	<b>1 Month</b>	<b>12 Months</b>
	<b>August 3</b>	<b>June 30</b>
	<b>2005</b>	<b>2005</b>
	<u>          </u>	<u>          </u>
<b>OPERATING FUND - REVENUE</b>		
Government of the Northwest Territories		
Regular contributions	\$ 236,276	\$ 11,886,483
Aboriginal Languages	-	69,000
Healthy Children's Initiative	-	-
Additional Funding re: RECSA	-	419,887
	<u>236,276</u>	<u>12,375,370</u>
<b>BOARD GENERATED FUNDS</b>		
Other contributions and miscellaneous	-	1,038,949
Investment income	-	39,115
	<u>-</u>	<u>1,078,064</u>
 <b>TOTAL OPERATING REVENUE</b>	 <u>236,276</u>	 <u>13,453,434</u>
 <b>OPERATING FUND EXPENDITURES per page 13</b>		
School Programs	68,194	8,107,741
Inclusive Schooling	19,263	1,381,007
Operations and Maintenance	28,335	687,398
Administration	104,842	1,278,258
Aboriginal language/Cultural Programs	15,642	1,173,395
Other Programs	-	648,792
<b>TOTAL EXPENDITURES</b>	<u>236,276</u>	<u>13,276,591</u>
 <b>EXCESS REVENUE (EXPENDITURES)</b>	 <u><u>\$ 0</u></u>	 <u><u>\$ 176,843</u></u>

**DOGRIB COMMUNITY SERVICES BOARD**  
**EDUCATION DIVISION (excluding CSA's)**  
**NON-CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION**  
**For the year period August 3, 2005**

	<b>August 3</b>	<b>June 30</b>
	<b>2005</b>	<b>2005</b>
	<hr/>	<hr/>
<b>CASH, opening balance</b>	\$ 2,082,299	\$ 770,461
<b>OPERATING ACTIVITIES</b>		
Excess revenues (expenditures) per Statement III	-	176,843
Add: Prior period adjustments	-	(1,580)
	<hr/>	<hr/>
<b>NET CHANGE IN FINANCIAL POSITION</b>	2,082,299	945,724
<b>INCREASED BY:</b>		
(Increase) decrease in accounts receivable and prepaid expenses	242,685	840,208
Increase (decrease) in accounts payable	(403,891)	520,236
Increase (decrease) in deferred revenue	976,413	140,736
Increase (decrease) in due from/to G.N.W.T.	439,149	(406,621)
Increase (decrease) in leave and termination benefits and salary accruals	-	42,016
	<hr/>	<hr/>
<b>CASH, closing balance</b>	<u>\$ 3,336,655</u>	<u>\$ 2,082,299</u>

See the attached notes and schedule.

**DOGRIB COMMUNITY SERVICES BOARD**  
**EDUCATION DIVISION**  
**NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS**  
August 3, 2005

**NOTE 1 NATURE OF ORGANIZATION**

The Board was established under the Education Act of the Northwest Territories by order of the Minister dated March 31, 1989. Its purpose is to administer and maintain the standards of educational programs defined under the Act in the Member communities of the Dogrib Region.

Consequently, the Board is dependent upon funding from the Department of Education, Culture and Employment of the GNWT. Member communities have formed Community Service Authorities (CSA) which have assumed the responsibility to provide sufficient educational programs within their respective communities.

The Board was formerly known as the Dogrib Divisional Board of Education. On May 22, 1997, an agreement was signed between the Dogrib Community Services Board and the Government of the Northwest Territories, Department of Health and Social Services, with the support of the Treaty 11 Council, to deliver Health and Social Service programs in the Dogrib region. The Dogrib Community Services Board is an integrated Education and Health & Social Services board.

On August 4, 2005 the Tlicho Community Services Agency was formed under the Tlicho Community Services Act to administer operations previously under the Dogrib Community Services Board.

**NOTE 2 SIGNIFICANT ACCOUNTING POLICIES**

**General**

The accounting policies of the Board are as prescribed by the Department of Education, Culture Employment, Government of the Northwest Territories. The basis of accounting used in these financial statements materially differs from Canadian generally accepted accounting principles in view of the following policies relating to consolidation of financial statements, other capital assets, inventory and infrastructure funding receivable which are not reflected in these financial statements.

**a) Consolidated Financial Statements**

These financial statements include the operations of the DCSB - Education Division. The statements do not include the DCSB - Health and Social Services or the Community Services Authorities (CSA's) and as such are non-consolidated.

**b) Capital Assets**

All buildings and works, furniture, equipment and vehicles valued in excess of \$5,000 and purchased with the GNWT capital funds are the property of the GNWT. Although the Minister grants to the Board 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.

**DOGRIB COMMUNITY SERVICES BOARD**  
**EDUCATION DIVISION**  
**NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS**  
August 3, 2005

**NOTE 2 SIGNIFICANT ACCOUNTING POLICIES (continued)**

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 expendables are treated as expenditures during the year of acquisition and are not recorded on the balance sheet.

**d) Infrastructure**

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

**e) 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.

**f) Measurement Uncertainty**

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent liabilities at the date of the financial statements and the reported amounts of revenue and expenditures during the period. Actual results could differ from these estimates.

**g) Revenue Recognition**

Contribution revenue is recognized when earned.

**NOTE 3 DUE FROM (TO) DCSB- Health and Social Services**

	<u>3-Aug</u> <u>2005</u>	<u>30-Jun</u> <u>2005</u>
Accounts Receivable	\$ -	\$ 62,687
Accounts Payable	(127,606)	-
	<u>\$ (127,606)</u>	<u>\$ 62,687</u>

**DOGRIB COMMUNITY SERVICES BOARD**  
**EDUCATION DIVISION**  
**NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS**  
August 3, 2005

<b>NOTE 4</b>	<b>ACCRUED SALARIES</b>	3-Aug <u>2005</u>	30-Jun <u>2005</u>
	Summer salary payout accruals	<u>\$ 17,286</u>	<u>\$ 17,286</u>

**NOTE 5 LEAVE AND TERMINATION BENEFITS - CURRENT**

Under conditions of employment, employees qualify for retirement and severance remuneration based on the number 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 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 7).

	3-Aug <u>2005</u>	30-Jun <u>2005</u>
Annual Leave and Lieu Time	\$ 41,012	\$ 41,012
Retirement and Resignation Benefits	88,177	88,177
Removal Assistance	67,055	67,055
	<u>\$ 196,244</u>	<u>\$ 196,244</u>

**NOTE 6 DEFERRED REVENUE**

	3-Aug <u>2005</u>	30-Jun <u>2005</u>
NWTTA - Training Funds	\$ 28,589	\$ 28,589
Treaty 11 Scholarship Committee	64,901	64,901
Trades and Technology Program	100,000	100,000
ESSO Books	14,285	14,285
CJBS Travel Club	1,250	1,250
Alternative Program	15,352	15,352
GNWT Dept. of ECE - Operating Contribution	976,413	-
	<u>\$ 1,200,790</u>	<u>\$ 224,377</u>

**DOGRIB COMMUNITY SERVICES BOARD**  
**EDUCATION DIVISION**  
**NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS**  
August 3, 2005

**NOTE 7 LEAVE AND TERMINATION BENEFITS - LONG-TERM**

	<u>3-Aug</u> <u>2005</u>	<u>30-Jun</u> <u>2005</u>
Retirement and resignation benefits	\$ 205,748	\$ 205,748
Ultimate removal assistance	156,466	156,466
	<u>\$ 362,214</u>	<u>\$ 362,214</u>

**NOTE 8 NON-CONSOLIDATED OPERATING SURPLUS**

Under the block funding agreements the Council does not receive funding for the summer salary payout accrual until the period in which the liability is paid. In addition, the retirement and termination and ultimate removal liabilities are unfunded liabilities and are excluded from funding advances to the Council. For management purposes, the Department of Education recalculates surplus as shown below.

	<u>3-Aug</u> <u>2005</u>	<u>30-Jun</u> <u>2005</u>
Surplus as reported on the non-consolidated balance sheet	\$ 1,269,774	\$ 1,269,774
Infrastructure Deficit	-	-
Termination and ultimate removal benefits	558,458	558,458
	<u>\$ 1,828,232</u>	<u>\$ 1,828,232</u>

**NOTE 9 PRIOR PERIOD ADJUSTMENTS**

	<u>3-Aug</u> <u>2005</u>	<u>30-Jun</u> <u>2005</u>
ECE - Infrastructure Deficit	\$ -	\$ (1,580)

**NOTE 10 COMMITMENTS**

The Board is committed to the following lease payments for residential housing and equipment for the next five years.

2006	89,693
2007	150,190
2008	144,986
2009	132,900
2010	130,500
	<u>\$ 648,269</u>

**NOTE 11 FINANCIAL INSTRUMENTS**

The Board's financial instruments consist of cash, accounts receivable, due from GNWT, accounts payable, and accrued salaries, leave and termination benefits. It is the management's opinion that the board is not exposed to significant interest, currency or credit risk arising from these financial instruments.

**Dogrib Community Services Board  
Education Division - (Excluding CSA's)  
Non-Consolidated Schedule of Expenditures  
For the Period Ended August 3, 2005**

	School Programs	Inclusive Schooling	Operations & Maintenance	Administration	Aboriginal Languages	Other Operations	Totals
<b>Salaries</b>							
Teachers	\$ 16,650	\$ -	\$ -	\$ -	\$ -	\$ -	16,650
Inst Asst.	-	-	-	-	-	-	-
Non-Inst Staff	17,370	-	-	56,894	8,774	-	83,039
Brd Honoraria	-	-	-	1,305	600	-	1,905
						\$	-
<b>Employee Benefits</b>							
Benefits/Allow	-	-	5,956	-	-	-	5,956
Leave & Term.	-	-	-	-	-	-	-
<b>Services Purchased / Contracted</b>							
Prof&Tech Serv	-	-	-	-	-	-	-
Office Supp & Admin	-	-	-	37,724	-	-	37,724
Postage/Communication	-	-	-	2,464	-	-	2,464
Utilities	-	-	22,379	377	-	-	22,756
Travel	-	447	-	3,229	2,592	-	6,267
Rentals/Leases	-	-	-	-	-	-	-
Vehicle Expense	-	-	-	-	-	-	-
Food Expense	-	-	-	-	-	-	-
Scholarship Grant	-	-	-	-	-	\$	-
Furniture and Equipment	-	-	-	-	-	-	-
Other	-	-	-	150	-	-	150
Contracted Services	2,284	15,519	-	-	3,250	\$	21,052
<b>Materials / Supplies / Freight</b>							
Materials	31,890	3,298	-	2,700	426	\$	38,313
Furniture and Equipment	-	-	-	-	-	-	-
Freight	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>68,194</b>	<b>19,263</b>	<b>28,335</b>	<b>104,843</b>	<b>15,642</b>	<b>-</b>	<b>236,276</b>

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**SAHTU DIVISIONAL  
EDUCATION COUNCIL  
NORMAN WELLS, N.W.T.**

**CONSOLIDATED FINANCIAL STATEMENTS**  
For the Year Ended June 30, 2005

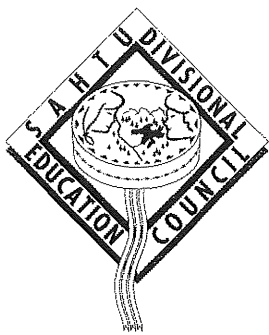
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**Seamus Quigg**  
**Superintendent**



August 22, 2005

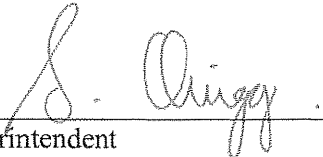
**MANAGEMENT RESPONSIBILITY FOR FINANCIAL REPORTING**

The Minister of Education, Culture and Employment  
Government of the Northwest Territories  
Box 1320  
Yellowknife, NT  
X1A 2L9

The accompanying financial statements have been prepared by management, which is responsible for the reliability, integrity and objectivity of the information provided. They have been prepared in accordance with Canadian generally accepted accounting principles. Where necessary the statements include amounts that are based on informed judgements and estimates by management, giving appropriate consideration to reasonable limits of materiality.

In discharging its responsibility for the integrity and fairness of the financial statement 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 records are maintained. These controls include quality standards in hiring and training employees, written policies and procedures manuals, and accountability for performance within appropriate and 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 Auditors' annually provide an independent, objective audit for the purpose of expressing an opinion on the financial statements in accordance with Canadian generally accepted auditing standards. The auditor also considers whether the transactions that come to his notice 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.

  
\_\_\_\_\_  
Superintendent  
Sahtu Divisional Education Council

**Mailing Address:**

P.O. Box 64  
Norman Wells, NT  
Canada  
X0E 0V0

[www.sahtudec.ca](http://www.sahtudec.ca)

**Contact Numbers:**

Phone: (867) 587-3450  
Fax: (867) 587-3467

**E-mail:**

[Seamus\\_Quigg@gov.nt.ca](mailto:Seamus_Quigg@gov.nt.ca)

## SAHTU DIVISIONAL EDUCATION COUNCIL

## CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION

For the Year Ended June 30, 2005

	<u>2005</u>	<u>2004</u>
<b>CASH AND SHORT TERM INVESTMENTS</b>		
Opening Balance	\$ 1,499,217	\$ 1,524,609
<b>OPERATING ACTIVITIES</b>		
Excess Revenue (Expenditure) (per Statement III)	( 86,385)	( 538,434)
Add Back - Prior Year Adjustments (net) (per Statement II)	<u>105,501</u>	<u>251,608</u>
<b>NET CHANGE IN FINANCIAL POSITION</b>	1,518,333	1,237,783
<b>INCREASED BY:</b>		
(Increase) Decrease in Accounts Receivable and Prepaid Expenses	20,805	( 34,512)
Increase (Decrease) in Accounts Payable and Accrued Liabilities	( 62,984)	107,942
Increase (Decrease) in Due to GNWT	61,289	( 13,406)
Increase (Decrease) in Leave and Termination Benefits, Salary Accruals and Employee Benefits	( 19,567)	112,873
Increase (Decrease) in Deferred Revenue	( 3,487)	12,426
Increase (Decrease) in Accountable Funds	<u>30,652</u>	<u>7,087</u>
<b>CASH AND SHORT TERM INVESTMENTS</b>		
Closing Balance	<u>\$ 1,545,041</u>	<u>\$ 1,499,217</u>

See the accompanying notes and schedules.

## SAHTU DIVISIONAL EDUCATION COUNCIL

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2005

#### NOTE 1 NATURE OF ORGANIZATION

The Council was formerly known as Sahtu Divisional Board of Education. With the adoption of the new Education Act, its legal name changed to Sahtu Divisional Education Council.

The Council was established under the Education Act of the Government of the Northwest Territories by order of the Minister dated April 1, 1989. Its purpose is to administer and maintain the standards of educational programs defined under the Act in the Member communities of the Sahtu Region.

Consequently the Council is dependent upon funding from the Department of Education, Culture and Employment (EC&E) of the GNWT. Member communities have formed local District Education Authorities (DEA) which have assumed the responsibility to provide 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, Government of the Northwest Territories. The basis of accounting used in these financial statements materially differs from Canadian generally accepted accounting principles in view of the following policies relating to other capital assets, inventory and infrastructure funding receivable which are not reflected on these financial statements.

These Consolidated Financial Statements include the operations of the Sahtu Divisional Education Council and the member District Education Authorities of Norman Wells, Colville Lake, Deline, Tulita and Fort Good Hope.

##### b) Capital Assets

All buildings and works, furniture, equipment and vehicles valued in excess of \$5,000 and purchased with GNWT capital funds are the property of the GNWT. Although the Minister 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.

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

... cont'd

**SAHTU DIVISIONAL EDUCATION COUNCIL****NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

June 30, 2005

**NOTE 2 SIGNIFICANT ACCOUNTING POLICIES - cont'd**

## c) Inventory

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

## d) Infrastructure

Any Personnel or Utilities and leases Infrastructure Funding net surplus at the end of June is recorded as payable to the GNWT. Net deficits are not shown as receivable since recovery is contingent upon legislative approval.

## e) 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.

## f) Measurement Uncertainty

The preparation of these financial statements 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.

## g) Financial Instruments

The Council's financial instruments consist of cash, accounts receivable, due from the GNWT, accounts payable and accrued liabilities, due to the GNWT, accrued payroll and leave and termination benefits and a trust liability. Unless otherwise noted it is management's opinion that the Council is not exposed to significant interest, currency or credit risks.

**NOTE 3 CASH**

The cash balance of \$1,545,041 (2004 - \$1,499,217) includes \$183,465 (2004 - \$152,813) of amounts held in trust as outlined in Note 10.



## SAHTU DIVISIONAL EDUCATION COUNCIL

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2005

	<u>2005</u>	<u>2004</u>
<b>NOTE 4</b>		
<b>DUE FROM GNWT</b>		
Education, Culture and Employment	\$ 26,321	\$ 84,636
Department of Justice	-	660
Department of Public Works and Services	-	1,781
Financial Management Board Secretariat	30,420	-
Municipal and Community Affairs	500	-
Aurora College	<u>3,497</u>	<u>-</u>
	<u>\$ 60,738</u>	<u>\$ 87,077</u>
<b>NOTE 5</b>		
<b>ACCRUED SALARIES</b>		
Salary Accruals to June 30	\$ 58,467	\$ -
Summer Salary Payout Accruals	<u>27,077</u>	<u>17,377</u>
	<u>\$ 85,544</u>	<u>\$ 17,377</u>
Summer salary payout accruals relate to teachers and classroom assistants who work for ten months and are paid out over twelve months.		
<b>NOTE 6</b>		
<b>DUE TO GNWT</b>		
French Language - excess funding	\$ -	\$ 7,678
Healthy Children Initiative - excess funding	5,734	9,255
General Operating Accounts Payable	49,045	24,468
Utilities/Leases Infrastructure - excess funding	<u>21,572</u>	<u>-</u>
	<u>\$ 76,351</u>	<u>\$ 41,401</u>
<b>NOTE 7</b>		
<b>DEFERRED REVENUE</b>		
Effective Behavioral Program	\$ 22,730	\$ 7,394
Literacy Program	886	-
Healthy Children Initiative	12,967	-
NWTTA Funds	-	18,390
Education, Culture and Employment	<u>-</u>	<u>14,286</u>
	<u>\$ 36,583</u>	<u>\$ 40,070</u>

**SAHTU DIVISIONAL EDUCATION COUNCIL**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

June 30, 2005

**NOTE 8 LEAVE AND TERMINATION BENEFITS - CURRENT**

Under conditions of employment, employees qualify for retirement and severance remuneration based on the number 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 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 9).

	<u>2005</u>	<u>2004</u>
Annual Leave and Lieu Time	\$ 75,416	\$ 64,703
Retirement and Resignation Benefits	12,522	25,597
Removal Assistance	<u>32,969</u>	<u>95,393</u>
	<u>\$ 120,907</u>	<u>\$ 185,693</u>

**NOTE 9 LEAVE AND TERMINATION BENEFITS  
- LONG-TERM**

Retirement and Resignation Benefits	\$ 105,790	\$ 99,484
Removal Assistance	<u>292,052</u>	<u>340,100</u>
	<u>\$ 397,842</u>	<u>\$ 439,584</u>

**NOTE 10 ACCOUNTABLE FUNDS**

NWTTA Professional Improvement Fund	\$ 25,824	\$ 34,347
School Funds - Ft. Good Hope	87,638	86,424
- Tulita	67,195	28,745
- Deline	<u>2,808</u>	<u>3,297</u>
	<u>\$ 183,465</u>	<u>\$ 152,813</u>

The Council is accountable for funds administered on behalf of the NWTTA Professional Improvement Fund. They also administer funds relating to various activities and functions conducted by certain schools within their district.

**SAHTU DIVISIONAL EDUCATION COUNCIL**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

June 30, 2005

<b>NOTE 11</b>	<b>PRIOR YEAR ADJUSTMENTS</b>	<u>2005</u>	<u>2004</u>
	GNWT Infrastructure Costs	\$ 98,519	\$ 251,608
	Colville Lake DEA	<u>6,982</u>	<u>-</u>
		<u>\$ 105,501</u>	<u>251,608</u>

**NOTE 12 OPERATING SURPLUS**

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

Surplus per Balance Sheet	\$ 591,137	\$ 572,021
Accrual for Summer Salary Payout	27,077	17,377
Termination and Ultimate Removal Benefits	443,333	560,574
Infrastructure Net Deficit	<u>-</u>	<u>98,519</u>
Surplus for Management Purposes	<u>\$ 1,061,547</u>	<u>\$ 1,248,491</u>

**NOTE 13 BUDGET**

Budget amounts do not include those for the District Education Authorities. None were provided by these entities.

**NOTE 14 LEASE COMMITMENTS**

The lease on the Council office was renewed for a five year period from December 1, 2003 to November 30, 2008 at \$86,100 per annum payable in equal monthly instalments of \$7,175 plus \$300 for additional storage space. The future commitment on this lease is as follows.

<u>Year Ending</u>	<u>Total</u>
June 30, 2006	89,700
June 30, 2007	89,700
June 30, 2008	37,375

In addition, the council is responsible for its proportionate share of electricity and cleaning supplied during its term of occupancy.

**SAHTU DIVISIONAL EDUCATION COUNCIL**

**SCHEDULE OF CONSOLIDATED EXPENDITURE**

For the Year Ended June 30, 2005

	<u>Administration</u>	<u>School Programs</u>	<u>Inclusive Schooling</u>	<u>Student Accommodation</u>	<u>Operations &amp; Maintenance</u>	<u>Abgnl/French Languages</u>	<u>Total</u>
<b>SALARIES</b>							
Teachers	\$ 25,000	\$ 4,793,890	\$ 595,448	\$ -	\$ -	\$ -	\$ 5,414,338
Instruction Assistants	-	531,787	297,297	-	-	195,880	1,024,964
Non Instructional Staff	540,389	1,120,422	118,153	-	-	-	1,778,964
Board/Trustee Honoraria	40,192	-	-	-	-	-	40,192
<b>EMPLOYEE BENEFITS</b>							
Employee Ben/Allowance	-	-	-	-	605,009	-	605,009
Leave and Termination	(109,157)	-	-	-	-	-	(109,157)
<b>SERVICES PURCHASED/CONTRACTED</b>							
Prof./Tech. Service	20,097	54,001	63,483	-	-	-	137,581
Postage/Communication	19,733	29,195	-	-	-	-	48,928
Utilities							
- Heating	-	-	-	-	108,525	-	108,525
- Electricity	-	-	-	-	486,143	-	486,143
- Water/Sewage	-	-	-	-	258,900	-	258,900
Travel	76,392	187,351	25,434	-	-	22,290	311,467
Student Travel	-	-	-	-	-	-	-
Advertising/Printing/Publishing	36,531	-	-	-	-	3,606	40,137
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases/Purchases	-	7,905	-	-	96,381	-	104,286
Contracted Services	36,522	92,925	-	-	-	2,400	131,847
Other	50,789	34,343	356	-	-	1,500	86,988
<b>MATERIALS/SUPPLIES/FREIGHT</b>							
Materials	136,847	327,696	57,210	-	-	18,154	539,907
Freight	11,684	46,479	-	-	-	1,251	59,414
<b>TRANSFERS</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL EXPENDITURE</b>	<u>\$ 885,019</u>	<u>\$ 7,225,994</u>	<u>\$ 1,157,381</u>	<u>\$ -</u>	<u>\$ 1,554,958</u>	<u>\$ 245,081</u>	<u>\$ 11,068,433</u>

## SAHTU DIVISIONAL EDUCATION COUNCIL

SCHEDULE OF SPECIFIC PROGRAM  
ABORIGINAL LANGUAGES

For the Year Ended June 30, 2005

	July 1 '04 To <u>March 31 '05</u>	April 1 '05 To <u>June 30 '05</u>	Total Fiscal Year <u>2005</u>
<b>REVENUE</b>			
Funding Received - July/04 to March/05	\$ 63,000	\$ -	\$ 63,000
Funding Received - April/05 to June/05	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL FUNDING</b>	<u>63,000</u>	<u>-</u>	<u>63,000</u>
<b>EXPENDITURE</b>			
Salaries	114,111	81,769	195,880
Other O & M	28,016	21,185	49,201
Deficit of Funding June 30/04	<u>70,292</u>	<u>-</u>	<u>xxxxx</u>
<b>TOTAL EXPENDITURE</b>	<u>212,419</u>	<u>102,954</u>	<u>245,081</u>
(Deficit) March 31/05	(\$ <u>149,419</u> )		
(Deficit) June 30/05		(\$ <u>102,954</u> )	
<b>NET (DEFICIT) 2004/05</b>			(\$ <u>182,081</u> )

## SAHTU DIVISIONAL EDUCATION COUNCIL

## SCHEDULE OF SPECIFIC PROGRAM

## FRENCH LANGUAGE

For the Year Ended June 30, 2005

	Total Fiscal Year <u>2005</u>
<b>REVENUE</b>	
Funding Received	\$ <u>85,500</u>
<b>TOTAL FUNDING</b>	<u>85,500</u>
<b>EXPENDITURE</b>	
Salaries	<u>87,410</u>
<b>TOTAL EXPENDITURE</b>	<u>87,410</u>
<b>NET ( DEFICIT ) 2004/05</b>	(\$ <u><u>1,910</u></u> )

## SAHTU DIVISIONAL EDUCATION COUNCIL

SCHEDULE OF SPECIFIC PROGRAM  
INFRASTRUCTURE

For the Year Ended June 30, 2005

	Total Fiscal Year <u>2005</u>
<b><u>PERSONNEL INFRASTRUCTURE</u></b>	
<b>Revenue</b>	
ECE Contributions for Current Year	\$ <u>546,250</u>
<b>Expenditure</b>	
Staffing:	
Applicant Travel	28,047
Employee Benefits:	
Removal In/Transfer	319,944
Ultimate Removal	49,883
Medical Travel Assistance	109,197
Employee Family Assistance Program	11,859
Dental Premiums	42,860
WCB	<u>43,219</u>
<b>Total Expenditure</b>	<u>605,009</u>
<b>Net Surplus (Deficit)</b>	(\$ <u>58,759</u> )
<b><u>UTILITIES &amp; LEASES</u></b>	
<b>Revenue</b>	
ECE Contributions for Current Year	\$ <u>1,030,280</u>
<b>Expenditure</b>	
Utilities	
Water/Sewer/Garbage	108,525
Electricity	486,143
Fuel	258,900
Leases	<u>96,381</u>
<b>Total Expenditure</b>	949,949
<b>Net Surplus (Deficit)</b>	\$ <u>80,331</u>
<b>TOTAL NET SURPLUS</b>	\$ <u><u>21,572</u></u>

## SAHTU DIVISIONAL EDUCATION COUNCIL

## SCHEDULE OF REVENUE, EXPENDITURE AND FINANCIAL POSITION

## Norman Wells District Education Authority

For the Year Ended June 30, 2005

	2005 <u>Actual</u>	2004 <u>Actual</u>
<b>REVENUE</b>		
Contributions from Divisional Council	\$ 37,199	\$ 37,199
Healthy Children Initiative	20,799	10,001
French Language	-	11,000
3 <sup>rd</sup> Party Donations	<u>2,250</u>	<u>          </u>
<b>Total Revenue</b>	<u>60,248</u>	<u>58,200</u>
<b>EXPENDITURE (Schedule 6)</b>		
Administration	30,456	27,110
School Programs	12,019	18,313
Aboriginal/French Languages	<u>-</u>	<u>11,000</u>
<b>Total Expenditure</b>	<u>42,475</u>	<u>56,423</u>
<b>EXCESS REVENUE (EXPENDITURE)</b>	17,773	1,777
<b>SURPLUS - OPENING</b>	<u>27,649</u>	<u>25,872</u>
<b>SURPLUS - CLOSING</b>	<u>\$ 45,422</u>	<u>\$ 27,649</u>
<b>FINANCIAL POSITION</b>		
Due from GNWT	\$ -	\$ 6,727
Due from SDEC	52,440	30,707
Accounts Payable - GNWT	-	( 9,785)
Deferred Revenue - Healthy Children Initiative	<u>( 7,018)</u>	<u>          </u>
<b>SURPLUS (per above)</b>	<u>\$ 45,422</u>	<u>\$ 27,649</u>



SAHTU DIVISIONAL EDUCATION COUNCIL

SCHEDULE OF EXPENDITURE  
 Norman Wells District Education Authority  
 For the Year Ended June 30, 2005

	<u>Administration</u>	<u>School Programs</u>	<u>Inclusive Schooling</u>	<u>Student Accommodation</u>	<u>Operations &amp; Maintenance</u>	<u>Abrgnl/French Languages</u>	<u>Total</u>
<b>SALARIES</b>							
Teachers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction Assistants	-	7,024	-	-	-	-	7,024
Non Instructional Staff	11,660	-	-	-	-	-	11,660
Board/Trustee Honoraria	-	-	-	-	-	-	-
<b>EMPLOYEE BENEFITS</b>							
Employee Ben/Allowance	-	-	-	-	-	-	-
Leave and Termination	-	-	-	-	-	-	-
<b>SERVICES PURCHASED/CONTRACTED</b>							
Prof./Tech. Service	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Student Travel	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-	-
<b>MATERIALS/SUPPLIES/FREIGHT</b>							
Materials	18,796	4,995	-	-	-	-	23,791
Freight	-	-	-	-	-	-	-
<b>CONTRIBUTIONS/TRANSFERS</b>							
Transfers - Other	-	-	-	-	-	-	-
Transfers to Capital	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>	<u>\$ 30,456</u>	<u>\$ 12,019</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 42,475</u>

## SAHTU DIVISIONAL EDUCATION COUNCIL

**SCHEDULE OF REVENUE, EXPENDITURE AND FINANCIAL POSITION**  
**Colville Lake District Education Authority**  
For the Year Ended June 30, 2005

	2005	2004
	<u>Actual</u>	<u>Actual</u>
<b>REVENUE</b>		
Contributions from Divisional Council	\$ 21,429	\$ 21,429
Healthy Children Initiative	15,129	3,244
Donations	<u>644</u>	<u>500</u>
<b>Total Revenue</b>	<u>37,202</u>	<u>25,173</u>
<b>EXPENDITURE (Schedule 8)</b>		
Administration	27,061	14,725
School Programs	<u>14,718</u>	<u>16,229</u>
<b>Total Expenditure</b>	<u>41,779</u>	<u>30,954</u>
<b>EXCESS REVENUE (EXPENDITURE)</b>	( 4,577)	( 5,781)
<b>SURPLUS - OPENING</b>	2,223	8,004
<b>PRIOR PERIOD ADJUSTMENT</b>	<u>6,982</u>	<u>-</u>
<b>SURPLUS - CLOSING</b>	\$ <u>4,628</u>	\$ <u>2,223</u>
<b>FINANCIAL POSITION</b>		
Cash	\$ 15,799	\$ 15,208
Due from GNWT	-	4,820
Due (to) SDEC	( 4,395)	( 15,790)
Accounts Payable	( 1,519)	( 2,015)
Deferred Revenue - Healthy Children Initiative	<u>( 5,257)</u>	<u>-</u>
<b>SURPLUS (per above)</b>	\$ <u>4,628</u>	\$ <u>2,223</u>

SAHTU DIVISIONAL EDUCATION COUNCIL

SCHEDULE OF EXPENDITURE  
 Colville Lake District Education Authority  
 For the Year Ended June 30, 2005

	<u>Administration</u>	<u>School Programs</u>	<u>Inclusive Schooling</u>	<u>Student Accommodation</u>	<u>Operations &amp; Maintenance</u>	<u>Aboriginal Languages</u>	<u>Total</u>
<b>SALARIES</b>							
Teachers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction Assistants	-	8,323	-	-	-	-	8,323
Non Instructional. Staff	210	-	-	-	-	-	210
Board/Trustee Honoraria	1,308	-	-	-	-	-	1,308
<b>EMPLOYEE BENEFITS</b>							
Employee Ben/Allowance	-	-	-	-	-	-	-
Leave and Termination	-	-	-	-	-	-	-
<b>SERVICES PURCHASED/CONTRACTED</b>							
Prof./Tech. Service	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Student Travel	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-	-
<b>MATERIALS/SUPPLIES/FREIGHT</b>							
Materials	25,543	6,395	-	-	-	-	31,938
Freight	-	-	-	-	-	-	-
<b>CONTRIBUTIONS/TRANSFERS</b>							
Transfers - Other	-	-	-	-	-	-	-
Transfers to Capital	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>	<u>\$ 27,061</u>	<u>\$ 14,718</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 41,779</u>

## SAHTU DIVISIONAL EDUCATION COUNCIL

## SCHEDULE OF REVENUE, EXPENDITURE AND FINANCIAL POSITION

Deline District Education Authority

For the Year Ended June 30, 2005

	2005 <u>Actual</u>	2004 <u>Actual</u>
<b>REVENUE</b>		
Contributions from Divisional Council	\$ 36,277	\$ 36,277
Healthy Children Initiative	29,473	12,674
Other	<u>-</u>	<u>957</u>
<b>Total Revenue</b>	<u>65,750</u>	<u>49,908</u>
<b>EXPENDITURE (Schedule 10)</b>		
Administration	35,133	36,579
School Programs	<u>29,860</u>	<u>25,033</u>
<b>Total Expenditure</b>	<u>64,993</u>	<u>61,612</u>
<b>EXCESS REVENUE (EXPENDITURE)</b>	757	( 11,704)
<b>SURPLUS - OPENING</b>	<u>10,532</u>	<u>22,236</u>
<b>SURPLUS - CLOSING</b>	<u>\$ 11,289</u>	<u>\$ 10,532</u>
<b>FINANCIAL POSITION:</b>		
Cash	\$ -	\$ 110
Due from GNWT	-	8,562
Receivable from SDEC	12,961	1,860
Accounts Payable - GNWT	<u>( 1,672)</u>	<u>-</u>
<b>SURPLUS (per above)</b>	<u>\$ 11,289</u>	<u>\$ 10,532</u>

**SAHTU DIVISIONAL EDUCATION COUNCIL**

**SCHEDULE OF EXPENDITURE  
Deline District Education Authority  
For the Year Ended June 30, 2005**

	<u>Administration</u>	<u>School Programs</u>	<u>Inclusive Schooling</u>	<u>Student Accommodation</u>	<u>Operations &amp; Maintenance</u>	<u>Aboriginal Languages</u>	<u>Total</u>
<b>SALARIES</b>							
Teachers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction Assistants	-	20,440	-	-	-	-	20,440
Non Instructional Staff	12,105	-	-	-	-	-	12,105
Board/Trustee Honoraria	6,838	-	-	-	-	-	6,838
<b>EMPLOYEE BENEFITS</b>							
Employee Ben/Allowance	-	-	-	-	-	-	-
Leave and Termination	-	-	-	-	-	-	-
<b>SERVICES PURCHASED/CONTRACTED</b>							
Prof./Tech. Service	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Student Travel	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-	-
<b>MATERIALS/SUPPLIES/FREIGHT</b>							
Materials	16,190	9,420	-	-	-	-	25,610
Freight	-	-	-	-	-	-	-
<b>CONTRIBUTIONS/TRANSFERS</b>							
Transfers - Other	-	-	-	-	-	-	-
Transfers to Capital	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>	<u>\$ 35,133</u>	<u>\$ 29,860</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 64,993</u>

## SAHTU DIVISIONAL EDUCATION COUNCIL

## SCHEDULE OF REVENUE, EXPENDITURE AND FINANCIAL POSITION

## Tulita District Education Authority

For the Year Ended June 30, 2005

	2005 <u>Actual</u>	2004 <u>Actual</u>
<b>REVENUE</b>		
Contributions from Divisional Council	\$ 36,233	\$ 36,233
Healthy Children Initiative	<u>          -</u>	<u>      7,050</u>
<b>Total Revenue</b>	<u>      36,233</u>	<u>      43,283</u>
<b>EXPENDITURE (Schedule 12)</b>		
Administration	46,786	17,051
School Programs	<u>( 2,229)</u>	<u>      7,050</u>
<b>Total Expenditure</b>	<u>      44,557</u>	<u>      24,101</u>
<b>EXCESS REVENUE (EXPENDITURE)</b>	( 8,324)	19,182
<b>SURPLUS (DEFICIT) - OPENING</b>	<u>      13,137</u>	<u>( 6,045)</u>
<b>SURPLUS (DEFICIT) - CLOSING</b>	<u>      \$ 4,813</u>	<u>      \$ 13,137</u>
<b>FINANCIAL POSITION:</b>		
Due from GNWT	\$ 4,813	\$ 3,990
Due from (to) SDEC	-	12,902
Accounts Payable - GNWT	<u>          -</u>	<u>( 3,755)</u>
<b>SURPLUS (DEFICIT) (per above)</b>	<u>      \$ 4,813</u>	<u>      \$ 13,137</u>

**SAHTU DIVISIONAL EDUCATION COUNCIL**

**SCHEDULE OF EXPENDITURE  
Tulita District Education Authority  
For the Year Ended June 30, 2005**

	<u>Administration</u>	<u>School Programs</u>	<u>Inclusive Schooling</u>	<u>Student Accommodation</u>	<u>Operations &amp; Maintenance</u>	<u>Aboriginal Languages</u>	<u>Total</u>
<b>SALARIES</b>							
Teachers	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Instruction Assistants	-	-	-	-	-	-	-
Non Instructional Staff	7,994	-	-	-	-	-	7,994
Board/Trustee Honoraria	1,489	-	-	-	-	-	1,489
<b>EMPLOYEE BENEFITS</b>							
Employee Ben/Allowance	-	-	-	-	-	-	-
Leave and Termination	-	-	-	-	-	-	-
<b>SERVICES PURCHASED/CONTRACTED</b>							
Prof./Tech. Service	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Student Travel	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other (Telephone and Bank Charges)	-	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-	-
<b>MATERIALS/SUPPLIES/FREIGHT</b>							
Materials	12,303	( 2,229)	-	-	-	-	10,074
Freight	-	-	-	-	-	-	-
<b>CONTRIBUTIONS/TRANSFERS</b>							
Transfers - Other	-	-	-	-	-	-	-
Transfers to Capital	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>	<u>\$ 46,786</u>	<u>\$( 2,229)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44,557</u>

## SAHTU DIVISIONAL EDUCATION COUNCIL

## SCHEDULE OF REVENUE, EXPENDITURE AND FINANCIAL POSITION

## Fort Good Hope District Education Authority

For the Year Ended June 30, 2005

	2005 <u>Actual</u>	2004 <u>Actual</u>
<b>REVENUE</b>		
Contributions from Divisional Council	\$ 39,483	\$ 39,483
Healthy Children Initiative	3,819	10,346
3 <sup>rd</sup> Party Donations	<u>500</u>	<u>-</u>
<b>Total Revenue</b>	<u>\$ 43,802</u>	<u>\$ 49,829</u>
<b>EXPENDITURE (Schedule I4)</b>		
Administration	25,403	40,781
School Programs	<u>2,993</u>	<u>11,172</u>
<b>Total Expenditure</b>	<u>28,396</u>	<u>51,953</u>
<b>EXCESS REVENUE (EXPENDITURE)</b>	15,406	( 2,124)
<b>SURPLUS - OPENING</b>	<u>4,373</u>	<u>6,497</u>
<b>SURPLUS - CLOSING</b>	<u>\$ 19,779</u>	<u>\$ 4,373</u>
<b>FINANCIAL POSITION:</b>		
Due from SDEC	\$ 24,533	\$ 5,751
Accounts Payable - GNWT	( 4,062)	( 1,378)
Deferred Revenue - Healthy Children Initiative	<u>( 692)</u>	<u>-</u>
<b>SURPLUS (per above)</b>	<u>\$ 19,779</u>	<u>\$ 4,373</u>



SAHTU DIVISIONAL EDUCATION COUNCIL

SCHEDULE OF EXPENDITURE  
 Fort Good Hope District Education Authority  
 For the Year Ended June 30, 2005

	<u>Administration</u>	<u>School Programs</u>	<u>Inclusive Schooling</u>	<u>Student Accommodation</u>	<u>Operations &amp; Maintenance</u>	<u>Aboriginal Languages</u>	<u>Total</u>
<b>SALARIES</b>							
Teachers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction Assistants	-	-	-	-	-	-	-
Non Instructional. Staff	12,130	-	-	-	-	-	12,130
Board/Trustee Honoraria	6,389	-	-	-	-	-	6,389
<b>EMPLOYEE BENEFITS</b>							
Employee Ben/Allowance	-	-	-	-	-	-	-
Leave and Termination	-	-	-	-	-	-	-
<b>SERVICES PURCHASED/CONTRACTED</b>							
Prof./Tech. Service	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Student Travel	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-	-
<b>MATERIALS/SUPPLIES/FREIGHT</b>							
Materials	6,884	2,993	-	-	-	-	9,877
Freight	-	-	-	-	-	-	-
<b>CONTRIBUTIONS/TRANSFERS</b>							
Transfers - Other	-	-	-	-	-	-	-
Transfers to Capital	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>	<u>\$ 25,403</u>	<u>\$ 2,993</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,396</u>

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**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL**

**FORT SMITH, NT.**

**CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2005**

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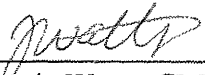
## RESPONSIBILITY FOR FINANCIAL REPORTING

### **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 accounting principles generally accepted for Education Councils in the Northwest Territories as disclosed in Note 2 to the financial statements. 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 records are maintained. These controls include quality standards in hiring and training employees, written policies and procedures' manuals, and accountability for performance within appropriate and 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 purpose of expressing an opinion on the consolidated financial statements in accordance with Canadian generally accepted auditing standards. The auditor also considers whether the transactions that come to his 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.

  
\_\_\_\_\_  
Jamie Watts, CMA  
Comptroller  
South Slave Divisional Education Council

Fort Smith, NT  
August 15, 2005

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# AVERY, COOPER & CO.

Certified General Accountants

Gerald F. Avery, FCGA  
W. Brent Hinchey, B. Comm., C.G.A.  
Kent D. Ferguson, B. Comm., P.A., C.F.E., C.A.F.M., F.C.G.A.  
Cathy A. Cudmore, B. Rec, C.G.A.

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

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

## AUDITORS' REPORT

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

We have examined the Consolidated Balance Sheet of the South Slave Divisional Education Council as at June 30, 2005 and the Consolidated Statements of Surplus (Deficit), Revenue and Expenditures and Changes in Financial Position for the year then ended. These consolidated financial statements are the responsibility of the Council's administration. Our responsibility is to express an opinion on these consolidated financial statements based on our audit.

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

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

In our opinion, except for the effect of adjustments, if any, which might have been determined to be necessary had we been able to do a complete payroll audit, these consolidated financial statements present fairly, in all material respects, the financial position of the Council as at June 30, 2005 and the results of its operations and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted for Education Councils in the Northwest Territories as disclosed in Note 2 to the consolidated financial statements.

These financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the Board of Directors and the Government of the NWT, in accordance with the conditions of the funding agreement. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

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

*Avery, Cooper & Co.*

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

August 15, 2005

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**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL  
BALANCE SHEET  
(Consolidated)  
as at June 30, 2005**

Statement I

	<u>2005</u>	<u>2004</u>
<b><u>ASSETS</u></b>		
<b>Current</b>		
Cash and Short Term Investments	\$5,023,827	\$3,477,044
Cash Held in Trust	70,374	69,490
Due from the GNWT	33,727	40,456
Prepaid Expenses	1,110	0
Other Accounts Receivable	108,821	48,802
<b>Total Current Assets</b>	<b>\$5,237,859</b>	<b>\$3,635,792</b>
<b>Total Assets</b>	<b>\$5,237,859</b>	<b>\$3,635,792</b>
<b><u>LIABILITIES</u></b>		
<b>Current</b>		
Accounts Payable and Accrued Liabilities	\$200,699	\$54,842
Due to the GNWT (note 4)	118,039	191,597
Accrued Payroll & Employee Deductions	1,396,486	210,213
Deferred Revenue	205,489	179,763
Leave & Termination Benefits (note 5)	313,621	414,210
<b>Total Current Liabilities</b>	<b>\$2,234,334</b>	<b>\$1,050,625</b>
<b>Long Term Liabilities</b>		
Leave & Termination Benefits (note 6)	\$1,225,563	\$1,120,468
Trust Liability (note 3)	70,374	69,490
<b>Total Long Term Liabilities</b>	<b>\$1,295,937</b>	<b>\$1,189,958</b>
<b>Total Liabilities</b>	<b>\$3,530,271</b>	<b>\$2,240,583</b>
<b>Contingency (note 8)</b>		
<b><u>Accumulated Fund Balance (Statement II)</u></b>		
<b>Operating Fund Balance</b>	<b>\$1,707,588</b>	<b>\$1,395,209</b>
<b>Total Liabilities/Fund Balance</b>	<b>\$5,237,859</b>	<b>\$3,635,792</b>

Approved:

\_\_\_\_\_  
Chairperson

\_\_\_\_\_  
Comptroller

See attached notes and schedules.

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL  
STATEMENT OF FUND BALANCES  
(Consolidated)  
For the Year Ended June 30, 2005**

**Statement II**

	<u>2005</u>	<u>2004</u>
<b>Balance, beginning of year</b>	\$1,395,209	\$1,090,826
Prior Year Adjustments	<u>0</u>	<u>8,753</u>
Restated Beginning Balance	\$1,395,209	\$1,099,579
Excess of Revenue/(Expenditures) (Statement III)	<u>312,379</u>	<u>295,630</u>
<b>Balance, end of year (note 7)</b>	<u><u>\$1,707,588</u></u>	<u><u>\$1,395,209</u></u>

See attached notes and schedules.

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL  
STATEMENT OF REVENUES AND EXPENDITURES  
(Consolidated)  
For the Year Ended June 30, 2005**

	<u>(unaudited)</u> <u>2005 Budget</u>	<u>2005 Actual</u>	<u>2004 Actual</u>
<b><u>REVENUES</u></b>			
<b>Government of the NWT</b>			
Regular Contributions	\$20,834,194	\$20,763,863	\$20,387,704
Other Contributions	226,461	250,022	584,020
<b>Total Government of the NWT</b>	<u>\$21,060,655</u>	<u>\$21,013,885</u>	<u>\$20,971,724</u>
<b>Federal Government</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$161)</b>
<b>Generated Funds</b>			
Investment Income	\$53,900	\$87,270	\$88,409
Non-GNWT Contributions	83,225	87,225	0
Donations	14,285	14,285	17,052
Other	101,575	118,938	162,148
<b>Total Generated Funds</b>	<u>\$252,985</u>	<u>\$307,717</u>	<u>\$267,609</u>
<b>Total Revenues</b>	<u>\$21,313,640</u>	<u>\$21,321,602</u>	<u>\$21,239,172</u>
<b><u>EXPENDITURES (Schedule 1)</u></b>			
Administration	\$1,344,708	\$1,599,472	\$1,497,060
School Programs	14,283,279	13,953,016	13,782,183
Inclusive Schooling	2,961,760	2,685,920	2,773,031
Student Accommodations	240,682	52,720	225,946
Operations and Maintenance	1,798,628	1,305,523	1,114,317
Aboriginal Language/Cultural Programs	1,351,526	1,412,572	1,551,005
<b>Total Expenditures</b>	<u>\$21,980,583</u>	<u>\$21,009,223</u>	<u>\$20,943,542</u>
<b>Excess Revenues/(Expenditures)</b>	<u><u>(\$666,943)</u></u>	<u><u>\$312,379</u></u>	<u><u>\$295,630</u></u>

See attached notes and schedules.

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL  
STATEMENT OF CHANGES IN FINANCIAL POSITION  
(Consolidated)  
For the Year Ended June 30, 2005**

	<u>2005</u>	<u>2004</u>
<b>Opening Balances</b>	<b>\$3,546,534</b>	<b>\$3,936,338</b>
<b>Operating Activities</b>		
Excess of Revenues/(Expenditures)	\$312,379	\$295,630
Add Prior Period Adjustments	0	8,753
	<hr/>	<hr/>
<b>Net Change in Financial Position</b>	<b>\$3,858,913</b>	<b>\$4,240,721</b>
<b>Increased By:</b>		
Increase/(Decrease) in Accounts Payable, Accrued Payroll & Employee Deductions	\$1,332,130	(\$14,357)
Increase/(Decrease) in Deferred Revenue	25,726	(1,028,288)
Increase/(Decrease) in Due to the GNWT	(73,558)	74,668
Increase/(Decrease) in Trust Fund	884	60
Increase/(Decrease) in Leave & Termination Benefits	4,506	318,420
(Increase)/Decrease in Prepaid Expenses	(1,110)	0
(Increase)/Decrease in Accounts Receivable	(60,019)	(15,026)
(Increase)/Decrease in Due from the GNWT	6,729	(29,684)
	<hr/>	<hr/>
<b>Closing Cash Balance</b>	<b>\$5,094,201</b>	<b>\$3,546,534</b>
	<hr/>	<hr/>
<b><u>Closing Balance Comprised of:</u></b>		
Cash and Short Term Investments	\$5,023,827	\$3,477,044
Cash Held in Trust	70,374	69,490
	<hr/>	<hr/>
	<b>\$5,094,201</b>	<b>\$3,546,534</b>
	<hr/>	<hr/>

See attached notes and schedules.



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

**June 30, 2005**

**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, Hay River Reserve, Fort Resolution and Lutsel K'e. Transactions and balances between these organizations have been eliminated for consolidation purposes.

b) Capital Assets

All buildings and works, furniture, equipment and vehicles valued in excess of \$5,000 and purchased with GNWT capital funds are the property of the GNWT. Although the Minister of Education grants to the Council full occupancy and use of such facilities and equipment required for the administration and delivery of the education programs within the division, they are not shown on the balance sheet.

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

**June 30, 2005**

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

c) Inventory

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

d) Personnel, Utilities and Leases Infrastructure Funding

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

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

f) Budget Data

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

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

This annual budget includes estimates of revenues and expenditures. Budgets are considered a management control and planning tool and as such are incorporated in the accounting system of the Council.

The budget may be amended within a given fiscal year in accordance with Council policy, regulations and approved budget procedures. The budget data presented in the financial statements reflects the amended budget for the fiscal year, and therefore, includes any amendments that may have been made during the year.

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

**June 30, 2005**

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>2005</u>	<u>2004</u>
Excess funding repayable	\$ 80,668	\$ 117,452
Other payables	<u>37,371</u>	<u>74,145</u>
	<u>\$ 118,039</u>	<u>\$ 191,597</u>

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

**June 30, 2005**

**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>2005</u>	<u>2004</u>
Annual leave and lieu time	\$ 115,578	\$ 121,694
Retirement and resignation benefits	174,543	233,554
Removal assistance	<u>23,500</u>	<u>58,962</u>
	<u>\$ 313,621</u>	<u>\$ 414,210</u>

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

	<u>2005</u>	<u>2004</u>
Retirement and resignation benefits	\$ 884,007	\$ 803,594
Removal assistance	<u>341,556</u>	<u>316,874</u>
	<u>\$1,225,563</u>	<u>\$1,120,468</u>

**Note 7. Operating 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>2005</u>	<u>2004</u>
Operating fund balance as reported on the consolidated balance sheet	\$ 1,707,588	\$ 1,395,209
Retirement, termination and ultimate removal benefits	1,423,606	1,412,984
Infrastructure Deficit (net)	<u>0</u>	<u>0</u>
	<u>\$ 3,131,194</u>	<u>\$ 2,808,193</u>

**Note 8. Contingency**

Council has been named defendant in a legal action by a former employee seeking damages and costs related to a contract dispute. Legal counsel is unable to assess the Council's potential liability, if any, arising from this action. As a result, no provision for possible loss has been recorded in these financial statements.

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

**June 30, 2005**

**Note 9. Financial Instruments**

The Council's financial instruments consist of cash and short term investments, accounts receivable, due from the GNWT, accounts payable and accrued liabilities, due to the GNWT, accrued payroll and leave and termination benefits and a trust liability. Unless otherwise noted it is management's opinion that the Council is not exposed to significant interest, currency or credit risks.

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL**  
**SCHEDULE OF EXPENDITURES**  
**(Consolidated)**  
**For the Year Ended June 30, 2005**

	<b>School Programs</b>	<b>Inclusive Schooling</b>	<b>Student Accom.</b>	<b>Operations &amp; Maint.</b>	<b>Admin.</b>	<b>Aboriginal Languages</b>	<b>Fiscal &amp; Transfers</b>	<b>Total</b>
<b>Salaries</b>								
Teachers	\$10,056,130	\$1,086,127	\$0	\$0	\$0	\$221,953	\$0	\$11,364,210
Instruction Assistants	\$184,434	\$1,003,180	\$0	\$0	\$0	\$944,605	\$0	\$2,132,219
Non-Instructional Staff	\$1,389,051	\$106,165	\$0	\$0	\$1,054,782	\$0	\$0	\$2,549,998
Board/Trustee Honoraria	\$0	\$0	\$0	\$0	\$30,812	\$0	\$0	\$30,812
<b>Employee Benefits</b>								
Employee Benefits/Allowances	\$260,114	\$31,824	\$0	\$0	\$13,639	\$18,185	\$0	\$323,762
Leave & Termination Benefits	\$175,623	\$0	\$0	\$0	\$8,231	\$0	\$0	\$183,854
<b>Services Purchased/Contracted</b>								
Professional/Technical Services	\$0	\$0	\$0	\$0	\$4,818	\$0	\$0	\$4,818
Postage/Communication	\$62,479	\$0	\$0	\$0	\$37,936	\$0	\$0	\$100,415
Utilities	\$0	\$0	\$0	\$1,048,645	\$0	\$0	\$0	\$1,048,645
Travel	\$7,652	\$56,692	\$0	\$0	\$101,612	\$24,919	\$0	\$190,875
Student Travel	\$4,640	\$0	\$0	\$0	\$0	\$0	\$0	\$4,640
Advertising/Printing/Publishing	\$3,728	\$0	\$0	\$0	\$71,418	\$0	\$0	\$75,146
Maintenance/Repair	\$4,803	\$0	\$0	\$0	\$11,739	\$0	\$0	\$16,542
Rentals/Leases	\$105,294	\$0	\$0	\$120,103	\$22,788	\$0	\$0	\$248,185
Contracted Services	\$500,864	\$76,339	\$52,720	\$4,050	\$29,199	\$15,073	\$0	\$678,245
<b>Materials/Supplies/Freight</b>								
Materials	\$1,197,485	\$325,096	\$0	\$115,598	\$205,651	\$187,837	\$0	\$2,031,667
Freight	\$719	\$497	\$0	\$17,127	\$6,847	\$0	\$0	\$25,190
<b>Total</b>	<b>\$13,953,016</b>	<b>\$2,685,920</b>	<b>\$52,720</b>	<b>\$1,305,523</b>	<b>\$1,599,472</b>	<b>\$1,412,572</b>	<b>\$0</b>	<b>\$21,009,223</b>

**FORT SMITH DISTRICT EDUCATION AUTHORITY  
BALANCE SHEET  
as at June 30, 2005**

	<u>2005</u>	<u>2004</u>
<b><u>ASSETS</u></b>		
<b>Current</b>		
Cash	\$178,733	\$168,680
Cash Held in Trust	70,374	69,490
Other Accounts Receivable (net)	123,778	22,515
<b>Total Current Assets</b>	<u>\$372,885</u>	<u>\$261,685</u>
<b>Total Assets</b>	<u><u>\$372,885</u></u>	<u><u>\$261,685</u></u>
<b><u>LIABILITIES</u></b>		
<b>Current</b>		
Accounts Payable & Accrued Liabilities	\$150,408	\$26,523
<b>Total Current Liabilities</b>	<u>\$150,408</u>	<u>\$26,523</u>
<b>Long Term Liabilities</b>		
Trust Liability	\$70,374	\$69,490
<b>Total Long Term Liabilities</b>	<u>\$70,374</u>	<u>\$69,490</u>
<b>Total Liabilities</b>	<u>\$220,782</u>	<u>\$96,013</u>
<b><u>ACCUMULATED FUND BALANCE</u></b>		
Previous year's balance	\$165,672	\$82,802
Current year's earnings	(13,569)	82,870
<b>Operating Fund Balance</b>	<u>\$152,103</u>	<u>\$165,672</u>
<b>Total Liabilities/Fund Balance</b>	<u><u>\$372,885</u></u>	<u><u>\$261,685</u></u>

**FORT SMITH DISTRICT EDUCATION AUTHORITY  
STATEMENT OF REVENUES AND EXPENDITURES  
For the Year Ended June 30, 2005**

	<u>2005 Budget (unaudited)</u>	<u>2005 Actual</u>	<u>2004 Actual</u>
<b><u>REVENUES</u></b>			
<b>Government of the NWT</b>			
Regular Contributions	\$744,389	\$533,010	\$777,124
Other Contributions	0	194,168	99,582
<b>Total Government of the NWT</b>	<u>\$744,389</u>	<u>\$727,178</u>	<u>\$876,706</u>
<b>Generated Funds</b>			
Investment Income	\$1,500	\$1,498	\$9,377
Other	42,500	37,526	27,833
<b>Total Generated Funds</b>	<u>\$44,000</u>	<u>\$39,024</u>	<u>\$37,210</u>
<b>Total Revenues</b>	<u>\$788,389</u>	<u>\$766,202</u>	<u>\$913,916</u>
<b><u>EXPENDITURES (Schedule 4)</u></b>			
Administration	\$66,545	\$64,354	\$70,121
School Programs	463,684	583,462	445,722
Inclusive Schooling	223,260	19,893	179,914
Student Accommodations	0	0	0
Operations and Maintenance	0	23,643	20,091
Aboriginal Language/Cultural Programs	120,414	88,419	115,198
<b>Total Expenditures</b>	<u>\$873,903</u>	<u>\$779,771</u>	<u>\$831,046</u>
<b>Excess Revenues/(Expenditures)</b>	<u>(\$85,514)</u>	<u>(\$13,569)</u>	<u>\$82,870</u>



**FORT SMITH DISTRICT EDUCATION AUTHORITY**  
**SCHEDULE OF EXPENDITURES**  
For the Year Ended June 30, 2005

	School Programs	Inclusive Schooling	Student Accom.	Operations & Maint.	Admin.	Aboriginal Languages	Fiscal & Transfers	Total
<b>Salaries</b>								
Teachers	\$15,786							\$15,786
Instruction Assistants								\$0
Non-Instructional Staff	\$9,537				\$50,852			\$60,389
Board/Trustee Honoraria								\$0
<b>Employee Benefits</b>								
Employee Benefits/Allowances								\$0
Leave & Termination Benefits								\$0
<b>Services Purchased/Contracted</b>								
Professional/Technical Services								\$0
Postage/Communication	\$38,678				\$4,298			\$42,976
Utilities								\$0
Travel								\$0
Student Travel								\$0
Advertising/Printing/Publishing	\$3,728							\$3,728
Maintenance/Repair	\$4,312							\$4,312
Rentals/Leases	\$39,260				\$4,362			\$43,622
Contracted Services	\$104,566							\$104,566
<b>Materials/Supplies/Freight</b>								
Materials	\$367,595	\$19,893		\$23,643	\$4,842	\$88,419		\$504,392
Freight								\$0
<b>Total</b>	<b>\$583,462</b>	<b>\$19,893</b>	<b>\$0</b>	<b>\$23,643</b>	<b>\$64,354</b>	<b>\$88,419</b>	<b>\$0</b>	<b>\$779,771</b>

**HAY RIVER DISTRICT EDUCATION AUTHORITY  
BALANCE SHEET  
as at June 30, 2005**

	<u>2005</u>	<u>2004</u>
<b><u>ASSETS</u></b>		
<b>Current</b>		
Cash	\$122,927	\$119,791
Other Accounts Receivable	909	3,024
<b>Total Current Assets</b>	<u>\$123,836</u>	<u>\$122,815</u>
<b>Total Assets</b>	<u><u>\$123,836</u></u>	<u><u>\$122,815</u></u>
<b><u>LIABILITIES</u></b>		
<b>Current</b>		
Accounts Payable & Accrued Liabilities	\$2,095	\$7,624
<b>Total Current Liabilities</b>	<u>\$2,095</u>	<u>\$7,624</u>
<b>Total Liabilities</b>	\$2,095	\$7,624
<b><u>ACCUMULATED FUND BALANCE</u></b>		
Previous year's balance	\$115,191	\$129,704
Current year's earnings	6,550	(14,513)
<b>Operating Fund Balance</b>	<u>\$121,741</u>	<u>\$115,191</u>
<b>Total Liabilities/Fund Balance</b>	<u><u>\$123,836</u></u>	<u><u>\$122,815</u></u>

**HAY RIVER DISTRICT EDUCATION AUTHORITY  
STATEMENT OF REVENUES AND EXPENDITURES  
For the Year Ended June 30, 2005**

	<u>2005 Budget</u> <u>(unaudited)</u>	<u>2005 Actual</u>	<u>2004 Actual</u>
<b><u>REVENUES</u></b>			
<b>Government of the NWT</b>			
Regular Contributions	\$752,646	\$732,902	\$748,045
Other Contributions	0	52,489	25,140
<b>Total Government of the NWT</b>	<u>\$752,646</u>	<u>\$785,391</u>	<u>\$773,185</u>
<b>Generated Funds</b>			
Investment Income	\$2,400	\$1,645	\$3,292
Other	16,880	48,265	71,784
<b>Total Generated Funds</b>	<u>\$19,280</u>	<u>\$49,910</u>	<u>\$75,076</u>
<b>Total Revenues</b>	<u>\$771,926</u>	<u>\$835,301</u>	<u>\$848,261</u>
<b><u>EXPENDITURES (Schedule 7)</u></b>			
Administration	\$72,875	\$75,892	\$74,351
School Programs	566,078	582,730	540,664
Inclusive Schooling	47,444	45,787	67,102
Student Accommodations	0	0	0
Operations and Maintenance	0	56,220	55,407
Aboriginal Language/Cultural Programs	85,529	68,122	125,250
<b>Total Expenditures</b>	<u>\$771,926</u>	<u>\$828,751</u>	<u>\$862,774</u>
<b>Excess Revenues/(Expenditures)</b>	<u>\$0</u>	<u>\$6,550</u>	<u>(\$14,513)</u>

**HAY RIVER DISTRICT EDUCATION AUTHORITY**  
**SCHEDULE OF EXPENDITURES**  
For the Year Ended June 30, 2005

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

Teachers	\$31,574				\$1,599		\$33,173
Instruction Assistants		\$11,250					\$11,250
Non-Instructional Staff				\$56,855			\$56,855
Board/Trustee Honoraria				\$9,622			\$9,622

**Employee Benefits**

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

**Services Purchased/Contracted**

Professional/Technical Services							\$0
Postage/Communication	\$23,801			\$2,883			\$26,684
Utilities							\$0
Travel							\$0
Student Travel	\$2,710						\$2,710
Advertising/Printing/Publishing				\$815			\$815
Maintenance/Repair							\$0
Rentals/Leases	\$52,913						\$52,913
Contracted Services	\$254,431						\$254,431

**Materials/Supplies/Freight**

Materials	\$217,301	\$34,537		\$39,093	\$5,717	\$66,523	\$363,171
Freight				\$17,127			\$17,127

**Total**

<b>\$582,730</b>	<b>\$45,787</b>	<b>\$0</b>	<b>\$56,220</b>	<b>\$75,892</b>	<b>\$68,122</b>	<b>\$0</b>	<b>\$828,751</b>
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**HAY RIVER RESERVE DISTRICT EDUCATION AUTHORITY  
BALANCE SHEET  
as at June 30, 2005**

<u>ASSETS</u>	<u>2005</u>	<u>2004</u>
<b>Current</b>		
Cash	\$79,239	\$174,072
Other Accounts Receivable	84	1,888
<b>Total Current Assets</b>	<u>\$79,323</u>	<u>\$175,960</u>
<b>Total Assets</b>	<u>\$79,323</u>	<u>\$175,960</u>
 <u>LIABILITIES</u>		
<b>Current</b>		
Accounts Payable & Accrued Liabilities	\$10,060	\$7,464
<b>Total Current Liabilities</b>	<u>\$10,060</u>	<u>\$7,464</u>
<b>Total Liabilities</b>	\$10,060	\$7,464
 <u>ACCUMULATED FUND BALANCE</u>		
Previous year's balance	\$168,496	\$177,222
Current year's earnings	(99,233)	(8,726)
<b>Operating Fund Balance</b>	<u>\$69,263</u>	<u>\$168,496</u>
<b>Total Liabilities/Fund Balance</b>	<u>\$79,323</u>	<u>\$175,960</u>

**HAY RIVER RESERVE DISTRICT EDUCATION AUTHORITY  
STATEMENT OF REVENUES AND EXPENDITURES  
For the Year Ended June 30, 2005**

	<u>2005 Budget (unaudited)</u>	<u>2005 Actual</u>	<u>2004 Actual</u>
<b><u>REVENUES</u></b>			
<b>Government of the NWT</b>			
Regular Contributions	\$79,314	\$204,630	\$285,906
Other Contributions	0	7,454	20,722
<b>Total Government of the NWT</b>	<u>\$79,314</u>	<u>\$212,084</u>	<u>\$306,628</u>
<b>Generated Funds</b>			
Investment Income	\$0	\$607	\$1,929
Other	0	7,425	11,196
<b>Total Generated Funds</b>	<u>\$0</u>	<u>\$8,032</u>	<u>\$13,125</u>
<b>Total Revenues</b>	<u>\$79,314</u>	<u>\$220,116</u>	<u>\$319,753</u>
<b><u>EXPENDITURES (Schedule 10)</u></b>			
Administration	\$19,928	\$28,302	\$25,765
School Programs	29,836	213,298	214,469
Inclusive Schooling	0	0	0
Student Accommodations	0	0	0
Operations and Maintenance	0	0	0
Aboriginal Language/Cultural Programs	29,550	77,749	88,245
<b>Total Expenditures</b>	<u>\$79,314</u>	<u>\$319,349</u>	<u>\$328,479</u>
<b>Excess Revenues/(Expenditures)</b>	<u>\$0</u>	<u>(\$99,233)</u>	<u>(\$8,726)</u>

**HAY RIVER RESERVE DISTRICT EDUCATION AUTHORITY  
SCHEDULE OF EXPENDITURES  
For the Year Ended June 30, 2005**

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

Teachers							\$0
Instruction Assistants	\$149,111				\$43,248		\$192,359
Non-Instructional Staff				\$13,585			\$13,585
Board/Trustee Honoraria				\$3,500			\$3,500

**Employee Benefits**

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

**Services Purchased/Contracted**

Professional/Technical Services							\$0
Postage/Communication				\$2,903			\$2,903
Utilities							\$0
Travel	\$5,690			\$350			\$6,040
Student Travel							\$0
Advertising/Printing/Publishing							\$0
Maintenance/Repair	\$491						\$491
Rentals/Leases				\$5,462			\$5,462
Contracted Services	\$2,023				\$10,876		\$12,899

**Materials/Supplies/Freight**

Materials	\$55,264			\$2,502	\$23,625		\$81,391
Freight	\$719						\$719

<b>Total</b>	<b>\$213,298</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$28,302</b>	<b>\$77,749</b>	<b>\$0</b>	<b>\$319,349</b>
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**FORT RESOLUTION DISTRICT EDUCATION AUTHORITY  
BALANCE SHEET  
as at June 30, 2005**

	<u>2005</u>	<u>2004</u>
<b><u>ASSETS</u></b>		
<b>Current</b>		
Cash	\$132,331	\$191,125
Other Accounts Receivable	0	0
<b>Total Current Assets</b>	<u>\$132,331</u>	<u>\$191,125</u>
<b>Total Assets</b>	<u><u>\$132,331</u></u>	<u><u>\$191,125</u></u>
<b><u>LIABILITIES</u></b>		
<b>Current</b>		
Accounts Payable & Accrued Liabilities	\$0	\$0
<b>Total Current Liabilities</b>	<u>\$0</u>	<u>\$0</u>
<b>Total Liabilities</b>	\$0	\$0
<b><u>ACCUMULATED FUND BALANCE</u></b>		
Previous year's balance	\$191,125	\$158,897
Current year's earnings	(58,794)	32,228
<b>Operating Fund Balance</b>	<u>\$132,331</u>	<u>\$191,125</u>
<b>Total Liabilities/Fund Balance</b>	<u><u>\$132,331</u></u>	<u><u>\$191,125</u></u>



**FORT RESOLUTION DISTRICT EDUCATION AUTHORITY**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
For the Year Ended June 30, 2005

	<u>2005 Budget</u> <u>(unaudited)</u>	<u>2005 Actual</u>	<u>2004 Actual</u>
<b><u>REVENUES</u></b>			
<b>Government of the NWT</b>			
Regular Contributions	\$85,488	\$122,378	\$125,072
Other Contributions	0	87,782	70,097
<b>Total Government of the NWT</b>	<u>\$85,488</u>	<u>\$210,160</u>	<u>\$195,169</u>
<b>Generated Funds</b>			
Investment Income	\$0	\$204	\$246
Other	42,195	23,020	24,686
<b>Total Generated Funds</b>	<u>\$42,195</u>	<u>\$23,224</u>	<u>\$24,932</u>
<b>Total Revenues</b>	<u>\$127,683</u>	<u>\$233,384</u>	<u>\$220,101</u>
<b><u>EXPENDITURES (Schedule 13)</u></b>			
Administration	\$37,607	\$8,897	\$7,712
School Programs	138,440	211,198	96,545
Inclusive Schooling	0	0	0
Student Accommodations	0	0	0
Operations and Maintenance	106,065	45,083	45,468
Aboriginal Language/Cultural Programs	27,000	27,000	38,148
<b>Total Expenditures</b>	<u>\$309,112</u>	<u>\$292,178</u>	<u>\$187,873</u>
<b>Excess Revenues/(Expenditures)</b>	<u>(\$181,429)</u>	<u>(\$58,794)</u>	<u>\$32,228</u>

**FORT RESOLUTION DISTRICT EDUCATION AUTHORITY**  
**SCHEDULE OF EXPENDITURES**  
For the Year Ended June 30, 2005

	School Programs	Inclusive Schooling	Student Accom.	Operations & Maint.	Admin.	Aboriginal Languages	Fiscal & Transfers	Total
<b>Salaries</b>								
Teachers	\$8,733							\$8,733
Instruction Assistants						\$12,923		\$12,923
Non-Instructional Staff	\$23,020							\$23,020
Board/Trustee Honoraria					\$7,182			\$7,182
<b>Employee Benefits</b>								
Employee Benefits/Allowances								\$0
Leave & Termination Benefits								\$0
<b>Services Purchased/Contracted</b>								
Professional/Technical Services								\$0
Postage/Communication								\$0
Utilities								\$0
Travel								\$0
Student Travel								\$0
Advertising/Printing/Publishing								\$0
Maintenance/Repair								\$0
Rentals/Leases								\$0
Contracted Services								\$0
<b>Materials/Supplies/Freight</b>								
Materials	\$179,445			\$45,083	\$1,715	\$14,077		\$240,320
Freight								\$0
<b>Total</b>	<b>\$211,198</b>	<b>\$0</b>	<b>\$0</b>	<b>\$45,083</b>	<b>\$8,897</b>	<b>\$27,000</b>	<b>\$0</b>	<b>\$292,178</b>

**LUTSEL K'E DISTRICT EDUCATION AUTHORITY  
BALANCE SHEET  
as at June 30, 2005**

	<u>2005</u>	<u>2004</u>
<b><u>ASSETS</u></b>		
<b>Current</b>		
Cash	(\$2,292)	\$15,490
Other Accounts Receivable	<u>0</u>	<u>0</u>
<b>Total Current Assets</b>	<b><u>(\$2,292)</u></b>	<b><u>\$15,490</u></b>
<b>Total Assets</b>	<b><u>(\$2,292)</u></b>	<b><u>\$15,490</u></b>
<b><u>LIABILITIES</u></b>		
<b>Current</b>		
Accounts Payable & Accrued Liabilities	<u>\$0</u>	<u>\$0</u>
<b>Total Current Liabilities</b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>
<b>Total Liabilities</b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>
<b><u>ACCUMULATED FUND BALANCE</u></b>		
Previous year's balance	\$15,490	\$41,283
Current year's earnings	<u>(17,782)</u>	<u>(25,793)</u>
<b>Operating Fund Balance</b>	<b><u>(\$2,292)</u></b>	<b><u>\$15,490</u></b>
<b>Total Liabilities/Fund Balance</b>	<b><u>(\$2,292)</u></b>	<b><u>\$15,490</u></b>

**LUTSEL K'E DISTRICT EDUCATION AUTHORITY  
STATEMENT OF REVENUES AND EXPENDITURES  
For the Year Ended June 30, 2005**

	<u>2005 Budget (unaudited)</u>	<u>2005 Actual</u>	<u>2004 Actual</u>
<b><u>REVENUES</u></b>			
<b>Government of the NWT</b>			
Regular Contributions	\$42,947	\$99,699	\$113,125
Other Contributions	0	11,635	7,281
<b>Total Government of the NWT</b>	<u>\$42,947</u>	<u>\$111,334</u>	<u>\$120,406</u>
<b>Generated Funds</b>			
Investment Income	\$0	\$0	\$0
Other	0	2,700	26,650
<b>Total Generated Funds</b>	<u>\$0</u>	<u>\$2,700</u>	<u>\$26,650</u>
<b>Total Revenues</b>	<u>\$42,947</u>	<u>\$114,034</u>	<u>\$147,056</u>
<b><u>EXPENDITURES (Schedule 16)</u></b>			
Administration	\$7,000	\$15,081	\$19,511
School Programs	35,947	94,152	132,579
Inclusive Schooling	0	2,573	0
Student Accommodations	0	0	0
Operations and Maintenance	0	11,829	11,343
Aboriginal Language/Cultural Programs	0	8,181	9,416
<b>Total Expenditures</b>	<u>\$42,947</u>	<u>\$131,816</u>	<u>\$172,849</u>
<b>Excess Revenues/(Expenditures)</b>	<u>\$0</u>	<u>(\$17,782)</u>	<u>(\$25,793)</u>

**LUTSEL K'E DISTRICT EDUCATION AUTHORITY**  
**SCHEDULE OF EXPENDITURES**  
For the Year Ended June 30, 2005

	School Programs	Inclusive Schooling	Student Accom.	Operations & Maint.	Admin.	Aboriginal Languages	Fiscal & Transfers	Total
<b>Salaries</b>								
Teachers	\$1,651							\$1,651
Instruction Assistants								\$0
Non-Instructional Staff								\$0
Board/Trustee Honoraria					\$5,807			\$5,807
<b>Employee Benefits</b>								
Employee Benefits/Allowances								\$0
Leave & Termination Benefits								\$0
<b>Services Purchased/Contracted</b>								
Professional/Technical Services								\$0
Postage/Communication					\$3,681			\$3,681
Utilities								\$0
Travel								\$0
Student Travel	\$1,930							\$1,930
Advertising/Printing/Publishing								\$0
Maintenance/Repair								\$0
Rentals/Leases	\$13,121							\$13,121
Contracted Services				\$4,050				\$4,050
<b>Materials/Supplies/Freight</b>								
Materials	\$77,450	\$2,573		\$7,779	\$5,593	\$8,181		\$101,576
Freight								\$0
<b>Total</b>	<b>\$94,152</b>	<b>\$2,573</b>	<b>\$0</b>	<b>\$11,829</b>	<b>\$15,081</b>	<b>\$8,181</b>	<b>\$0</b>	<b>\$131,816</b>

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL  
BALANCE SHEET  
(Non-Consolidated)  
as at June 30, 2005**

<u>ASSETS</u>	<u>2005</u>	<u>2004</u>
<b>Current</b>		
Cash	\$4,501,736	\$2,799,162
Due from the GNWT	33,727	40,456
Other Accounts Receivable	140,492	48,581
Prepaid Expenses	1,110	0
<b>Total Current Assets</b>	<u>\$4,677,065</u>	<u>\$2,888,199</u>
<b>Total Assets</b>	<u>\$4,677,065</u>	<u>\$2,888,199</u>
 <u>LIABILITIES</u>		
<b>Current</b>		
Accounts Payable & Accrued Liabilities	\$183,425	\$32,713
Due to the GNWT	118,039	191,957
Accrued Payroll & Employee Deductions	1,396,486	210,213
Deferred Revenue	205,489	179,763
Leave & Termination Benefits	313,621	414,210
<b>Total Current Liabilities</b>	<u>\$2,217,060</u>	<u>\$1,028,496</u>
<b>Long Term Liabilities</b>		
Leave & Termination Benefits	\$1,225,563	\$1,120,468
<b>Total Long Term Liabilities</b>	<u>\$1,225,563</u>	<u>\$1,120,468</u>
<b>Total Liabilities</b>	<u>\$3,442,623</u>	<u>\$2,148,964</u>
 <u>ACCUMULATED FUND BALANCE</u>		
<b>Operating Fund Balance</b>	<u>\$1,234,442</u>	<u>\$739,235</u>
<b>Total Liabilities/Fund Balance</b>	<u>\$4,677,065</u>	<u>\$2,888,199</u>

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL  
STATEMENT OF FUND BALANCES  
(Non-Consolidated)  
For the Year Ended June 30, 2005**

	<u>2005</u>	<u>2004</u>
<b>Balance, beginning of year</b>	\$739,235	\$500,918
Prior Year Adjustments	<u>0</u>	<u>8,753</u>
Restated Beginning Balance	\$739,235	\$509,671
Excess of Revenue/(Expenditures) (Schedule 19)	<u>495,207</u>	<u>229,564</u>
<b>Balance, end of year</b>	<u><u>\$1,234,442</u></u>	<u><u>\$739,235</u></u>

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL  
STATEMENT OF REVENUES AND EXPENDITURES  
(Non-Consolidated)  
For the Year Ended June 30, 2005**

	<u>2005 Budget (unaudited)</u>	<u>2005 Actual</u>	<u>2004 Actual</u>
<b><u>REVENUES</u></b>			
<b>Government of the NWT</b>			
Regular Contributions	\$20,698,958	\$20,763,864	\$20,387,702
Other Contributions	226,461	164,288	463,596
<b>Total Government of the NWT</b>	<u>\$20,925,419</u>	<u>\$20,928,152</u>	<u>\$20,851,298</u>
<b>Federal Government</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$161)</b>
<b>Generated Funds</b>			
Investment Income	\$50,000	\$83,316	\$73,565
Non-GNWT Contributions	83,225	87,225	0
Donations	14,285	14,285	17,052
Other	0	1	(1)
<b>Total Generated Funds</b>	<u>\$147,510</u>	<u>\$184,827</u>	<u>\$90,616</u>
<b>Total Revenues</b>	<u>\$21,072,929</u>	<u>\$21,112,979</u>	<u>\$20,941,753</u>
<b><u>EXPENDITURES</u></b>			
Administration	\$1,140,753	\$1,406,946	\$1,299,600
School Programs	13,049,294	12,492,714	12,409,501
Inclusive Schooling	2,691,056	2,617,667	2,526,015
Student Accommodations	240,682	52,720	225,946
Operations and Maintenance	1,692,563	1,168,748	982,008
Aboriginal Language/Cultural Programs	1,089,033	1,186,357	1,219,849
Transfers to DEAs	1,569,548	1,692,620	2,049,270
<b>Total Expenditures</b>	<u>\$21,472,929</u>	<u>\$20,617,772</u>	<u>\$20,712,189</u>
<b>Excess Revenues/(Expenditures)</b>	<u><u>(\$400,000)</u></u>	<u><u>\$495,207</u></u>	<u><u>\$229,564</u></u>



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

**For the Year Ended June 30, 2005**

	July 1, 2004 to March 31, 2005	April 1, 2005 to June 30, 2005	Total 2004/05
Revenues			
Funding Received	\$63,000		\$63,000
Total Funding	\$63,000	\$0	\$63,000
Expenditures			
Materials & Supplies		\$59,384	\$59,384
Wages & Benefit	\$761,233	\$347,555	\$1,108,788
Total Expenditures	\$761,233	\$406,939	\$1,168,172
<b>Surplus/(Deficit)</b>	<b>(\$698,233)</b>	<b>(\$406,939)</b>	<b>(\$1,105,172)</b>

Schedule 21

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

For the Year Ended June 30, 2005

	July 1, 2004 to March 31, 2005	April 1, 2005 to June 30, 2005	Total 2004/05
Revenues			
Funding Received	\$39,750	\$11,250	\$51,000
Total Funding	\$39,750	\$11,250	\$51,000
Expenditures			
Materials & Supplies	\$5,320	\$0	\$5,320
Wages & Benefit	\$151,694	\$65,011	\$216,705
Total Expenditures	\$157,014	\$65,011	\$222,025
<b>Surplus/(Deficit)</b>	<b>(\$117,264)</b>	<b>(\$53,761)</b>	<b>(\$171,025)</b>

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

**For the Year Ended June 30, 2005**

Funding Received	\$713,383
Expenditures	
Staffing:	
Applicant Travel	\$4,578
Advertising	\$62,316
Legal Fees	\$4,818
Employee Benefits:	
Removal In/Transfer	\$72,141
Ultimate Removal	\$23,685
Worker's Compensation	\$86,658
Medical Travel Assistance	\$116,199
Dental Premiums	\$72,765
Total Expenditures	\$443,160
<b>Net Surplus/(Deficit)</b>	<b>\$270,223</b>

Schedule 23

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

**For the Year Ended June 30, 2005**

Funding Received	\$979,193
Expenditures	
Fuel	\$617,022
Electricity	\$364,813
Garbage Bins	\$15,594
Water/Sewer	\$51,216
Leases	\$120,103
Total Expenditures	\$1,168,748
Net Surplus/(Deficit)	(\$189,555)

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

Schedule 24

For the Year Ended June 30, 2005

	#1	#2	#3	#4	#5	Totals
Funding Received	\$7,291.64	\$2,926.19	\$35,160.00	\$40,081.81	\$6,853.55	\$92,313.19
Expenditures						
Salaries/Wages						
Facilitator's Fees		\$1,800.00		\$5,460.00		\$7,260.00
Substitute Teachers Wages	\$6,569.37		\$14,620.26	\$15,809.83		\$36,999.46
Travel						
Facilitator Travel		\$602.79	\$19,098.31			\$19,701.10
Staff Travel				\$6,872.13		\$6,872.13
Accommodation		\$503.40		\$4,535.60		\$5,039.00
Per Diems				\$5,704.25		\$5,704.25
Workshop Expenses						
Room Rental						\$0.00
Refreshments	\$178.27					\$178.27
Resources	\$544.00	\$20.00	\$1,441.43	\$1,700.00	\$6,853.55	\$10,558.98
Total Expenses	\$7,291.64	\$2,926.19	\$35,160.00	\$40,081.81	\$6,853.55	\$92,313.19
<b>Net Surplus/(Deficit)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

Workshop #1 - Reading & Writing Inservices Sept., 2004 14-16 & Oct.6

Workshop #2 - Easy-Tech Program training - March 2005.

Workshop #3 - Balanced Literacy Training (year-long activity).

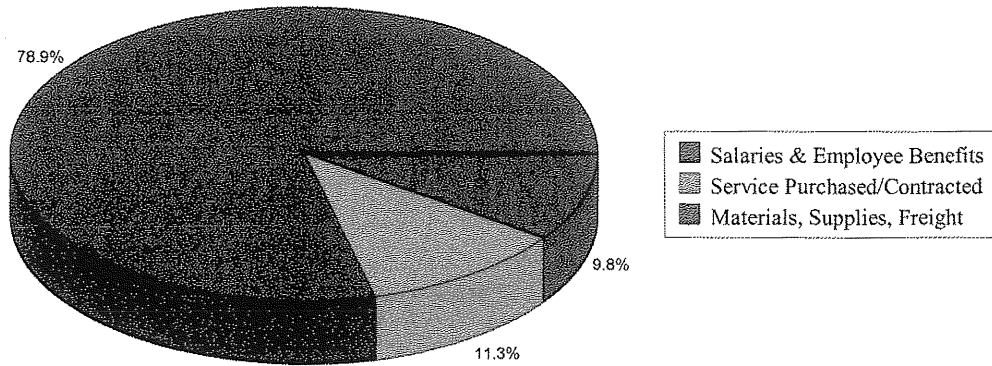
Workshop #4 - Action Research (year-long activity).

Workshop #5 - Read to Write Project (K12) (year-long activity).

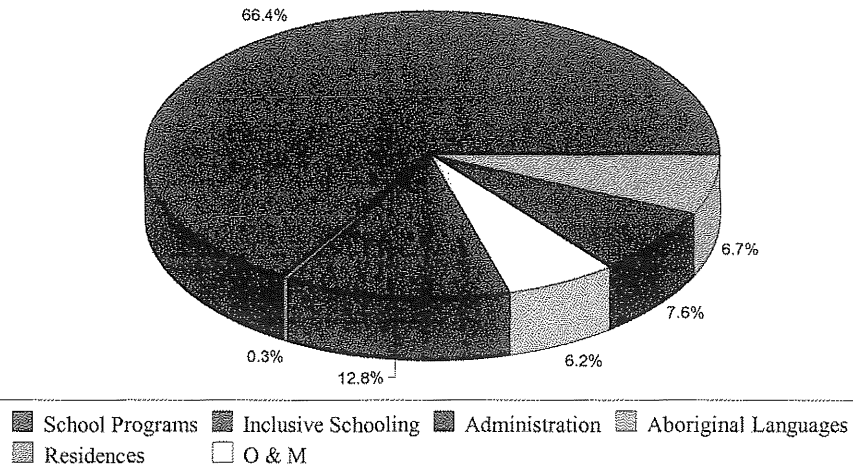
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**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL**  
**Graphical Representation of Consolidated Expenditures**  
**For the Year Ended June 30, 2005**

**Detail of Expenditure**



**Expenditure by Category**



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**Yellowknife Catholic Schools  
(Yellowknife Public Denominational  
District Education Authority)**

**Financial Statements**

**June 30, 2005**

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**Yellowknife Catholic Schools**  
(Yellowknife Public Denominational District Education Authority)

**Financial Statements**

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## Auditors' Report

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

We have audited the balance sheets of the operating and capital funds of the Yellowknife Public Denominational District Education Authority as at June 30, 2005, the combined statement of changes in financial position, the statement of surplus and capital reserve and the statement of operations of the operating fund, and the statements of capital assets and equity in capital assets of the capital fund 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 amount 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, 2005, and the results of its operations and the changes in its financial position for the year then ended in accordance with the basis of accounting required by the Government of the Northwest Territories as disclosed in Note 1 to the financial statements, applied on a basis consistent with that of the preceding year.

Further, in our opinion, Schedule 1, 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 current policy of this entity is to expense all assets in the year of acquisition. No amortization is recorded. Under Canadian generally accepted accounting principles, an organization should amortize assets. In addition, the revenue and expenditures from school funds are not reflected on the financial statements. Under Canadian generally accepted accounting principles, all of the entity's revenue and expenditures should be reflected in 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 significant respects, been within the statutory powers of the Authority.

*Mackay LLP*

Yellowknife, Northwest Territories  
August 17, 2005

Chartered Accountants

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**Yellowknife Catholic Schools**  
 (Yellowknife Public Denominational District Education Authority)

**Operating Fund  
 Balance Sheet**

As at June 30, 2005 2004

**Assets**

**Current**

Cash	\$ 1,311,793	\$ 1,154,459
Accounts receivable	391,434	639,572
Due from the Government of the Northwest Territories	129,568	129,502
Loans to employees (Note 2)	86,705	63,948
Prepaid expenses and deposits	81,152	83,146
	<b>\$ 2,000,652</b>	<b>\$ 2,070,627</b>

**Liabilities**

**Current**

Accounts payable and accrued liabilities	\$ 278,971	\$ 448,787
Employee deductions payable	233,466	219,624
Deferred revenue	921,117	800,000
Employee leave and termination benefits	37,701	34,495
	<b>1,471,255</b>	<b>1,502,906</b>
<b>Employee leave and termination benefits (Note 3)</b>	<b>333,032</b>	<b>309,370</b>
	<b>1,804,287</b>	<b>1,812,276</b>

**Fund Balances**

Operating fund surplus	130,691	139,424
<b>Decentralized budget accumulated surplus</b>	<b>65,674</b>	<b>118,927</b>
	<b>196,365</b>	<b>258,351</b>
	<b>\$ 2,000,652</b>	<b>\$ 2,070,627</b>

**Contingencies (Note 7)**

Approved on behalf of the Board

\_\_\_\_\_ Trustee

\_\_\_\_\_ Trustee

**Yellowknife Catholic Schools**  
 (Yellowknife Public Denominational District Education Authority)

**Operating Fund**  
**Statement of Surplus and Capital Reserve**

For the year ended June 30,	2005	2004
<b>Operating Fund Surplus</b>		
Balance, beginning of year	\$ 139,424	\$ 216,022
Excess expenditures	(61,986)	(937,325)
Transferred from (to) capital reserve		934,427
Transfer (to) from decentralized budget accumulated surplus	53,253	(73,700)
<b>Balance, end of the year</b>	<b>\$ 130,691</b>	<b>\$ 139,424</b>

**Capital Reserve**

Balance, beginning of year	\$ -	\$ 934,427
Transfer (to) from surplus	-	(934,427)
<b>Balance, end of year</b>	<b>\$ -</b>	<b>\$ -</b>

**Decentralized Budget Accumulated Surplus**

Balance, beginning of year	\$ 118,927	\$ 45,227
Transfer from (to) surplus	(53,253)	73,700
<b>Balance, end of year</b>	<b>\$ 65,674</b>	<b>\$ 118,927</b>



**Yellowknife Catholic Schools**  
 (Yellowknife Public Denominational District Education Authority)

**Operating Fund**  
**Statement of Operations**

For the year ended June 30,	Budget 2005	Actual 2005	Actual 2004
<b>Revenue</b>			
Government of the Northwest Territories			
Operating grant	\$ 13,515,132	\$ 13,513,223	\$ 12,635,601
Other contributions	582,923	555,334	400,752
Capital contribution	-	-	16,000
	14,098,055	14,068,557	13,052,353
Government of Canada			
Grants and contributions	186,000	188,422	148,746
City of Yellowknife			
Property tax requisitioned	3,506,000	3,494,396	3,250,415
Other Education Authorities			
Extra-jurisdictional tuition	379,360	378,712	331,759
Joint venture funding	178,000	189,519	155,356
	557,360	568,231	487,115
Board Generated Funds			
Donations	188,774	195,779	508,991
Fees and sales	135,900	128,310	195,511
Investments	55,000	57,567	66,553
Other	107,991	93,411	114,392
Rentals	33,600	32,835	46,449
Smart Communities	-	-	117,308
	521,265	507,902	1,049,204
	<b>18,868,680</b>	<b>18,827,508</b>	<b>17,987,833</b>
<b>Expenditures</b>			
School programs	11,326,870	11,236,734	10,448,471
Inclusive schooling	3,464,055	3,625,188	3,252,319
Board administration	991,278	1,039,937	937,731
Operations and maintenance	1,714,018	1,762,436	1,531,009
Aboriginal languages	165,109	145,932	134,967
Contribution to capital fund	571,518	593,755	2,106,442
Debt service	477,743	485,512	514,219
	<b>18,710,591</b>	<b>18,889,494</b>	<b>18,925,158</b>
<b>Excess revenue (expenditures)</b>	<b>\$ 158,089</b>	<b>\$ (61,986)</b>	<b>\$ (937,325)</b>

**Yellowknife Catholic Schools**  
 (Yellowknife Public Denominational District Education Authority)

**Capital Fund  
 Balance Sheet**

As at June 30,	2005	2004
<b>Assets</b>		
<b>Capital assets at cost</b>		
Land and improvements	\$ 873,700	\$ 860,112
Buildings	32,144,860	32,060,285
Equipment and furnishings	2,798,541	2,789,582
Automotive equipment	23,749	23,749
Leased equipment	866,338	840,165
	<b>\$ 36,707,188</b>	<b>\$ 36,573,893</b>
<b>Liabilities</b>		
<b>Current</b>		
Capital leases - current	\$ 39,215	\$ 41,139
Debentures - current	468,326	441,611
	<b>507,541</b>	<b>482,750</b>
Capital leases (Note 4)	72,122	89,046
Debentures (Note 5)	7,508,092	7,976,418
	<b>8,087,755</b>	<b>8,548,214</b>
<b>Equity in Capital Assets</b>		
Grants and donations	24,116,987	23,737,018
Financed from operations	4,502,446	4,288,661
	<b>28,619,433</b>	<b>28,025,679</b>
	<b>\$ 36,707,188</b>	<b>\$ 36,573,893</b>

Approved on behalf of the Board

\_\_\_\_\_ Trustee

\_\_\_\_\_ Trustee

**Yellowknife Catholic Schools**  
 (Yellowknife Public Denominational District Education Authority)

**Capital Fund**  
**Statement of Capital Assets**

For the year ended June 30, 2005

	Balance June 30, 2004	Additions	Disposals	Balance June 30, 2005
<b>Land and improvements</b>	\$ 860,112	\$ 13,588	\$ -	\$ 873,700
<b>Buildings</b>				
Career and Technical Centre	1,421,306	4,115	-	1,425,421
Central Services	913,464	40,438	-	953,902
Ecole St. Joseph School	6,473,380	-	-	6,473,380
Maintenance Shop	35,140	-	-	35,140
St. Patrick's High School	11,683,879	40,022	-	11,723,901
Weledeh Catholic School	11,533,116	-	-	11,533,116
	32,060,285	84,575	-	32,144,860
<b>Equipment and furnishings</b>				
Career and Technical Centre	289,625	-	-	289,625
Central Services	145,546	-	-	145,546
Ecole St. Joseph School	398,756	-	-	398,756
St. Patrick's High School	1,350,534	8,959	-	1,359,493
Weledeh Catholic School	605,121	-	-	605,121
	2,789,582	8,959	-	2,798,541
<b>Automotive equipment</b>	23,749	-	-	23,749
<b>Leased equipment</b>	840,165	26,173	-	866,338
	\$ 36,573,893	\$ 133,295	\$ -	\$ 36,707,188

**Yellowknife Catholic Schools**  
 (Yellowknife Public Denominational District Education Authority)

**Capital Fund**  
**Statement of Equity in Capital Assets**

**For the year ended June 30, 2005**

	Grants and Donations	Financed from Operations	Total 2005	Total 2004
<b>Balance, opening</b>	\$ 23,737,018	\$ 4,288,661	\$ 28,025,679	\$ 25,936,738
Grants	379,969	-	379,969	1,367,490
Capital expenditures provided out of operating fund:				
Debenture principal	-	61,642	61,642	57,574
Lease principal	-	45,020	45,020	26,066
Purchase of assets	-	107,123	107,123	655,867
Disposal of assets	-	-	-	(18,056)
<b>Balance, closing</b>	<b>\$ 24,116,987</b>	<b>\$ 4,502,446</b>	<b>\$ 28,619,433</b>	<b>\$ 28,025,679</b>

**Yellowknife Catholic Schools**  
 (Yellowknife Public Denominational District Education Authority)

**Combined Statement of Changes in Financial Position**

For the year ended June 30,	2005	2004
<b>Cash provided by (used in)</b>		
<b>Operating activities</b>		
Excess expenditures	\$ (61,986)	\$ (937,325)
Inter-fund transfers and charges from Operating Fund to Capital Fund		
Loss on disposal of capital assets	-	(18,056)
Repayment of capital lease obligation	45,020	26,066
Board generated funds	107,123	1,664,503
Debenture principal	441,611	416,427
	<b>593,754</b>	<b>2,088,940</b>
	<b>531,768</b>	<b>1,151,615</b>
<b>Change in non-cash operating working capital</b>		
Accounts receivable	248,138	(292,730)
Due from the Government of the Northwest Territories	(66)	(65,135)
Loans to employees	(22,757)	5,030
Prepaid expenses and deposits	1,994	(30,143)
Accounts payable and accrued liabilities	(169,816)	8,787
Employee deductions payable	13,842	64,941
Deferred revenue	121,117	(608,831)
Deferred contribution	-	(100,000)
Employee leave and termination benefits	26,868	(43,795)
	<b>219,320</b>	<b>(1,061,876)</b>
<b>Financing activities</b>		
Capital grants taken into revenue	(45,020)	(26,066)
Repayment of debenture	(441,611)	(416,427)
	<b>(486,631)</b>	<b>(442,493)</b>
<b>Investing activities</b>		
Purchase of capital assets	(107,123)	(1,664,503)
Disposal of capital assets	-	18,056
	<b>(107,123)</b>	<b>(1,646,447)</b>
<b>Change in cash position</b>	<b>157,334</b>	<b>(1,999,201)</b>
<b>Cash and short term investments, beginning of year</b>	<b>1,154,459</b>	<b>3,153,660</b>
<b>Cash and short term investments, end of year</b>	<b>\$ 1,311,793</b>	<b>\$ 1,154,459</b>

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# Yellowknife Catholic Schools

(Yellowknife Public Denominational District Education Authority)

## Notes to Financial Statements

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June 30, 2005

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### 1. Accounting Policies

The financial statements of the Yellowknife Public Denominational District Education Authority (Yellowknife Catholic Schools) have been prepared in accordance with accounting principles that are considered appropriate for organizations of this type and in accordance with the directives of the GNWT - Department of Education, Culture and Employment. The 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) Reporting Entity and Services Offered

Yellowknife Catholic Schools was established in July 1951 and is presently the only Catholic school board in the Northwest Territories. A full range of instructional programs ranging from Kindergarten through Grade 12 is offered by the Yellowknife Catholic Schools.

Yellowknife Catholic Schools is an independent legal and accounting entity with an elected Board of Trustees as stipulated in Section 82 of the *Education Act*. The Board of Trustees has decision making authority, the power to delegate authority, the ability to significantly influence operations and the sole accountability for all fiscal matters.

Section 81 of the *Education Act* outlines the powers of a Board of Education which for the Yellowknife Catholic Schools includes all aspects of operation and management relating to Catholic education within the boundaries of the City of Yellowknife. The Board is the lowest (and sole) level of government exercising oversight responsibility. The financial statements of the Yellowknife Catholic Schools are not included in the financial statements of the City of Yellowknife as the Yellowknife Catholic Schools trustees are a separate governing body that is not under the control of the City of Yellowknife. The City of Yellowknife, however, does collect and remit property taxes requisitioned by the Board as detailed in Note 1(k).

#### (b) Basis of Presentation - Fund Accounting

Operations of each fund are accounted for in a separate set of self-balancing accounts which comprise its assets, liabilities, fund equity, revenue, expenditures and transfers. The reason for accounting on a fund basis is to ensure that a school system complies with legal requirements to account for and expend monies received for specific purposes in the manner intended. Therefore, the financial statements of the Yellowknife Catholic Schools are presented in a manner which segregates account balances into two categories: Operating Fund and Capital Fund.

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# Yellowknife Catholic Schools

(Yellowknife Public Denominational District Education Authority)

## Notes to Financial Statements

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June 30, 2005

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### (c) Operating Fund

The Operating Fund is the general operating fund of the Yellowknife Catholic Schools in which all transactions concerned with current operations are recorded. Substantially all territorial, local (primarily property tax), and other operating revenue is accounted for in the Operating Fund. In accordance with accounting principles that are considered appropriate for organizations of this type, capital assets acquired from operating funds and debenture debt repayment are treated as expenditures in the Operating Fund. This fund also accounts for expenditures and contributions from or to other funds (transfers) which provide for day-to-day operations. Amounts approved by the Yellowknife Catholic Schools are transferred to the Capital Reserve to fund future capital projects.

In summary, the Operating Fund is used to account for all financial activities except those accounted for in the Capital Fund.

### (d) Capital Fund

The Capital Fund is used to account for the financial transactions related to the acquisition of capital assets. Debentures and other long-term liabilities incurred due to the acquisition of properties are also recorded in the Capital Fund.

Properties are carried at cost at the date of acquisition and no amortization is provided in the accounts. The cost of additions to properties financed by certain Capital Fund appropriations and by debentures or other long-term debt is charged to the Capital Fund. This results in a corresponding increase in the equity in capital assets. Other additions are initially charged to Operating Fund expenditures.

### (e) Decentralized Budget Accumulated Surplus

The Decentralized Budget Accumulated Surplus represents specific amounts eligible for carry-over to subsequent years for each school.

### (f) School Funds

Schools in the system administer funds which arise from certain school and student activities. Such funds, although subject to internal review, are not recorded in the accounts or in the financial statements of the Yellowknife Catholic Schools as they do not constitute any part of the approved Operating Fund budget and are available for use at the discretion of each individual school.

### (g) Basis of Accounting

The basis of accounting refers to the timing of when revenue and expenditure items are recognized in the accounts and reported in the financial statements.

The accrual basis of accounting is utilized for all funds. Under this basis of accounting, revenues are recognized in the accounting period in which they are earned and become measurable, and expenses are recorded when they are incurred.

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**Yellowknife Catholic Schools**  
(Yellowknife Public Denominational District Education Authority)

**Notes to Financial Statements**

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**June 30, 2005**

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**(h) Budget Data**

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

The final priorities and funding allocations are determined by the Board of Trustees at a special meeting called for the purposes of reviewing budget proposals, recommending changes, additions or deletions and adopting the proposed budget.

The budget is legally adopted by a motion of the Board which also establishes a tax levy to support the approved budget in accordance with Section 135(2) of the *Education Act*.

This annual budget includes estimates of revenue and expenditure for the Operating Fund along with estimates of source and application for the Capital Fund. Budgets are considered a management control and planning tool and as such are incorporated into the accounting system of the Board.

The budget may be amended within a given fiscal year in accordance with Board 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. Schools carry forward surplus or deficit amounts from their school budgets.

**(i) Encumbrances**

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded to reflect the use of the applicable spending appropriations, is employed by the Operating Fund during the fiscal year to control expenditures. In accordance with Canadian generally accepted accounting principles, however, encumbrance accounting is not used for recording expenditures for the year. Only the cost of those goods acquired and services rendered on or before June 30 is recognized as an expenditure in the financial statements. Encumbrances not converted to expenditures at year-end are charged to the next year's appropriation and are not reflected as either expenditures or liabilities in the financial statements.

**(j) Investments**

Investments are made in accordance with Part IX, Section 81 of the *Financial Administration Act* in a manner consistent with sound cash management objectives. Investments are valued at cost at the date of acquisition. Any investment income on outstanding investments at the end of the fiscal year is accrued to the Operating Fund.



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**Yellowknife Catholic Schools**  
(Yellowknife Public Denominational District Education Authority)

**Notes to Financial Statements**

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**June 30, 2005**

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**(k) Local Tax Revenue**

The *Education Act*, by virtue of Section 136(2), empowers a Board of Education to determine the amount, after taking into consideration 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 Catholic Schools and is responsible for the collection of taxes.

Section 136(4) of the *Education Act* requires the amount requisitioned to be paid to the Board in equal quarterly installments on or before the first day of the months of June, September, December and March. As the fiscal year of the Yellowknife Catholic Schools is not coincidental with the taxation year, the local tax revenue receivable on June 1st is the first payment for the Board's next fiscal year, therefore, this amount is recorded as deferred revenue.

**(l) Employee Benefit Plans**

The Yellowknife Catholic Schools contributes 100% of the premiums relating to life insurance, long term disability and extended health care for eligible employees, in accordance with negotiated salary agreements and employment practices.

In addition, the Yellowknife Catholic Schools contributes the major portion of the costs relating to dental insurance in accordance with negotiated salary agreements and employment practices.

Employee and employer contributions are made on behalf of all employees for statutory federal deductions relating to Canada Pension Plan and Employment Insurance.

All employees of the Yellowknife Catholic Schools who so choose are members of the Education District's Pension Plan, which has an outside administrator. The employee and employer each contribute an equal amount to the District's Pension Plan.

**(m) Financial Instruments**

All significant financial assets, financial liabilities and equity instruments of the Yellowknife Catholic Schools 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.

**(n) 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.

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# Yellowknife Catholic Schools

(Yellowknife Public Denominational District Education Authority)

## Notes to Financial Statements

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June 30, 2005

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### (o) Employee Leave and Termination Benefits

Under the conditions of employment, employees qualify for annual leave of varying lengths depending on length of service. Annual leave is payable within one fiscal year. Employees also earn retirement and severance remuneration based on number of years of service. Certain employees will also receive assistance with removal costs to return to their point of recruitment. Payment of the removal and termination is dependent on employees leaving the Authority and other criteria as outlined in the negotiated collective agreements.

### (p) Use of Estimates

The preparation of these financial statements in conformity with Canadian generally accepted accounting principles 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 expenses during the period. Actual results could differ from these estimates.

## 2. Loans to Employees

The Board has made non-interest bearing loans to employees to finance the purchase of computers for the employees' personal use. As the loans are non-interest bearing, they may not be stated at their fair value.

## 3. Employee Leave and Termination Benefits

Under the conditions of employment, employees qualify for annual leave of varying lengths depending on length of service. Employees also earn retirement and severance remuneration based on number of years of service. Certain employees will also receive assistance with removal costs to return to their point of recruitment. Annual leave is payable within one fiscal year. The payment of the other amounts is dependent on employees leaving the employment of the Yellowknife Catholic Schools.

These liabilities are to be funded in the year they become due through regular annual budget allocations that are received from the GNWT.

	2005	2004
Leave and termination benefits	\$ 370,733	\$ 343,865
<b>Less: portion included in current liabilities</b>	<b>37,701</b>	<b>34,495</b>
<b>Long-term portion</b>	<b>\$ 333,032</b>	<b>\$ 309,370</b>

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**Yellowknife Catholic Schools**  
 (Yellowknife Public Denominational District Education Authority)

**Notes to Financial Statements**

June 30, 2005

**4. Capital Leases**

During the year capital assets were acquired in the amount of \$26,173 (2004 - \$94,087) by way of a capital lease. The Yellowknife Catholic Schools has entered into several capital leases for items such as photocopiers and automotive equipment. The leases are repayable in varying monthly installments including interest at varying rates.

The future minimum lease payments are as follows:

2006	\$ 39,215
2007	39,259
2008	32,958
2009	8,063
<b>Total minimum lease payments</b>	<b>119,495</b>
<b>Less: Amount representing interest</b>	<b>8,158</b>
	<b>111,337</b>
<b>Less: Current portion</b>	<b>39,215</b>
	<b>\$ 72,122</b>

**5. Debentures**

	2005	2004
Pacific and Western debenture, repayable in monthly installments of \$8,597, including interest at 6.85%, final installment due in 2012.	\$ 572,376	\$ 634,018
Pacific and Western debenture, repayable in monthly installments of \$68,016, including interest at 5.8%, final installment due in 2018.	7,404,042	7,784,011
	7,976,418	8,418,029
<b>Less: Current portion</b>	<b>468,326</b>	<b>441,611</b>
	<b>\$ 7,508,092</b>	<b>\$ 7,976,418</b>

The debenture is repayable annually as follows:

2006	\$ 468,326
2007	496,665
2008	526,726
2009	558,615
2010	592,443
2011 and thereafter	5,333,643
	<b>\$ 7,976,418</b>

The debentures are unsecured and there are no assets assigned as collateral. The fair market value of the debentures is \$5,205,113.

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# Yellowknife Catholic Schools

(Yellowknife Public Denominational District Education Authority)

## Notes to Financial Statements

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June 30, 2005

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### 6. Cash Flows

	2005	2004
Interest paid on long-term debt	\$ 485,513	\$ 514,219

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### 7. Contingencies

The Board has been named as a co-defendant along with the City of Yellowknife and Yellowknife District No. 1 Education Authority in an action initiated by a contractor who claims damages in excess of \$4,000,000 for alleged breach of contract relating to the awarding of the bussing contract. The Board is defending the action.

### 8. Surplus for Management Purposes

The management surplus as prescribed by the Department of Education, Culture and Employment is \$567,098 (2004 - \$602,216).

**Yellowknife Catholic Schools**  
 (Yellowknife Public Denominational District Education Authority)

**Schedule 1**  
**Operating Fund - Detail of Expenditures**

**For the year ended June 30, 2005**

	School Programs	Inclusive Schooling	Board Admin	Operations and Maintenance	Aboriginal Languages	Fiscal and Transfers	Total
<b>Salaries</b>							
Teachers	\$ 6,817,431	\$ 1,252,968	\$ -	\$ -	\$ 84,877	\$ -	\$ 8,155,276
Assistants	24,698	1,175,526	-	-	-	-	1,200,224
Non-instructional	861,984	126,899	554,372	239,111	-	-	1,782,366
Trustee honourarium	-	-	37,500	-	-	-	37,500
Employee benefits	2,264,747	821,833	201,216	70,263	15,066	-	3,373,125
Leave & termination	52,996	13,735	7,387	-	-	-	74,118
	10,021,856	3,390,961	800,475	309,374	99,943	-	14,622,609
<b>Services purchased</b>							
Advertising	26,721	-	63,029	-	-	-	89,750
Communications	40,378	4,186	11,701	6,181	687	-	63,133
Contracted services	381,899	9,158	1,200	443,568	-	-	835,825
Maintenance/repair	18,133	3,226	2,897	274,024	-	-	298,280
Other	8,048	-	26,109	-	-	-	34,157
Professional & technical	118,674	73,615	65,145	-	5,816	-	263,250
Rental/leases	26,792	53,303	5,578	96,487	-	-	182,160
Student travel	4,799	20,766	-	-	-	-	25,565
Travel	6,539	343	17,608	-	-	-	24,490
Utilities	-	-	-	632,769	-	-	632,769
	631,983	164,597	193,267	1,453,029	6,503	-	2,449,379
<b>Supplies and materials</b>							
Materials	569,824	69,630	46,195	33	39,486	-	725,168
Freight	13,071	-	-	-	-	-	13,071
	582,895	69,630	46,195	33	39,486	-	738,239
<b>Transfers to capital</b>							
Debenture interest	-	-	-	-	-	593,755	593,755
Lease interest	-	-	-	-	-	479,863	479,863
	-	-	-	-	-	5,649	5,649
	-	-	-	-	-	1,079,267	1,079,267
	\$ 11,236,734	\$ 3,625,188	\$ 1,039,937	\$ 1,762,436	\$ 145,932	\$ 1,079,267	\$ 18,889,494

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**Yellowknife Catholic Schools**  
(Yellowknife Public Denominational District Education Authority)

Schedule 2  
Aboriginal Language Funding Vote 4

---

For the year ended June 30, 2005

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	July 1, 2004 to March 31, 2005	April 1, 2005 to June 30, 2005	Total
Revenue	\$ 53,500	\$ (29,349)	\$ 24,151
Expenditures			
Salary and benefits	13,596	7,397	20,993
Operations and maintenance	1,741	5,512	7,253
	15,337	12,909	28,246
Net surplus (deficit)	\$ 38,163	\$ (42,258)	\$ (4,095)

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**Yellowknife Catholic Schools**  
(Yellowknife Public Denominational District Education Authority)

Schedule 3  
French Language Funding Vote 4

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For the year ended June 30, 2005

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	July 1, 2004 to March 31, 2005	April 1, 2005 to June 30, 2005	Total
<b>Revenue</b>			
Contract funding	\$ 208,000	\$ 42,000	\$ 250,000
Other funds	11,500	-	11,500
	<b>219,500</b>	<b>42,000</b>	<b>261,500</b>
<b>Expenditures</b>			
Salary and benefits	175,556	101,367	276,923
Operations and maintenance	39,667	22,494	62,161
	<b>215,223</b>	<b>123,861</b>	<b>339,084</b>
<b>Net surplus (deficit)</b>	<b>\$ 4,277</b>	<b>\$ (81,861)</b>	<b>\$ (77,584)</b>

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**Yellowknife Catholic Schools**

(Yellowknife Public Denominational District Education Authority)

**Schedule 4****Four Plus**

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**For the year ended June 30, 2005**

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	July 1, 2004 to March 31, 2005	April 1, 2005 to June 30, 2005	Total
<b>Revenue</b>			
Contract	\$ 98,250	\$ 31,911	\$ 130,161
Usage	19,060	1,920	20,980
Other	6,096	1,030	7,126
	<b>123,406</b>	<b>34,861</b>	<b>158,267</b>
<b>Expenditures</b>			
Salary and benefits	66,542	50,316	116,858
Operations and maintenance	32,314	9,206	41,520
	<b>98,856</b>	<b>59,522</b>	<b>158,378</b>
<b>Net surplus (deficit)</b>	<b>\$ 24,550</b>	<b>\$ (24,661)</b>	<b>\$ (111)</b>

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**Yellowknife Catholic Schools**  
(Yellowknife Public Denominational District Education Authority)

Schedule 5  
**Yellowknife Family Centre**

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For the year ended June 30, 2005

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	July 1, 2004 to March 31, 2005	April 1, 2005 to June 30, 2005	Total
<b>Revenue</b>			
Health Canada	\$ 118,100	\$ 68,000	\$ 186,100
Other	16,204	95	16,299
	<b>134,304</b>	<b>68,095</b>	<b>202,399</b>
<b>Expenditures</b>			
Salary and benefits	93,646	72,167	165,813
Operations and maintenance	64,170	31,438	95,608
	<b>157,816</b>	<b>103,605</b>	<b>261,421</b>
<b>Net deficit</b>	<b>\$ (23,512)</b>	<b>\$ (35,510)</b>	<b>\$ (59,022)</b>

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**Yellowknife Catholic Schools**

(Yellowknife Public Denominational District Education Authority)

**Schedule 6**

**Student Success Initiative**

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**For the year ended June 30, 2005**

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**Total**

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**Revenue**

SSI funding \$ 55,000

SSI PD funding 48,000

---

**103,000**

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**Expenditures**

Salary and benefits 114,203

Operations and maintenance 49,787

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**163,990**

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**Net deficit**

**\$ (60,990)**

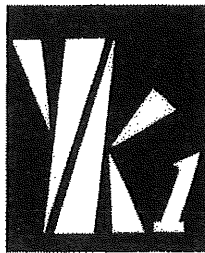
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# **Yellowknife District No. 1 Education Authority**

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

## **Financial Statements**

**June 30, 2005**



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**Yellowknife District No. 1 Education Authority**

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

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**Auditors' Report**

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

We have audited the combined balance sheet of the Yellowknife District No. 1 Education Authority (Yellowknife Education District No. 1) as at June 30, 2005, the statements of surplus and reserves, statement of revenue and expenditures - operating fund, statement of revenue and expenditures - capital fund and the cash flow statement 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 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, 2005, and the results of its operations and cash flow for the year then ended in accordance with the basis of accounting required by the Government of the Northwest Territories as disclosed in Note 1 to the financial statements.

Further, in our opinion, Schedule 2, 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 current policy of this entity is to expense all assets in the year of acquisition. No amortization is recorded. Under Canadian generally accepted accounting principles, an organization should amortize assets. In addition, the revenue and expenditures from schools funds are not reflected on the financial statements. Under Canadian generally accepted accounting principles, all of the entity's revenue and expenditures should be reflected in 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 significant respects, been within the statutory powers of the Authority.

*Mackay LLP*

Chartered Accountants

Yellowknife, Northwest Territories  
August 31, 2005

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**Yellowknife District No. 1 Education Authority**

(Yellowknife Education District No. 1)

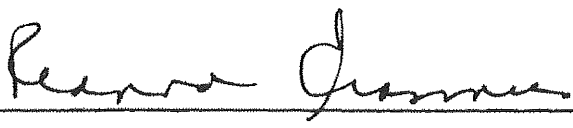
**Balance Sheet**

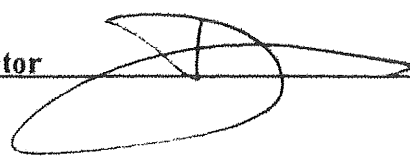
**Statement 1**

As at June 30	2005 \$	2004 \$
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	3,692,997	3,861,167
Short term investments (Note 2)	1,676,849	1,643,712
Due from GNWT	-	37,251
Other accounts receivable (Note 3)	879,127	649,813
Prepaid expenses	26,287	-
	<b>6,275,260</b>	<b>6,191,943</b>
<b>Capital assets (Schedule 1)</b>	<b>42,773,426</b>	<b>34,416,991</b>
	<b>49,048,686</b>	<b>40,608,934</b>
<b>LIABILITIES</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities	799,475	647,540
Accrued salaries and benefits (Note 4)	2,252,067	2,107,481
Leave and termination benefits (Note 5)	110,231	105,220
Deferred revenue (Note 6)	1,192,470	1,160,000
	<b>4,354,243</b>	<b>4,020,241</b>
<b>Leave and termination benefits (Note 5)</b>	<b>663,720</b>	<b>666,865</b>
	<b>5,017,963</b>	<b>4,687,106</b>
<b>SURPLUS AND RESERVES (Statement 2)</b>		
Accumulated surplus (deficit) (Note 9)	755,215	1,002,755
Capital fund reserve	502,082	502,082
Investment in capital assets	42,773,426	34,416,991
	<b>44,030,723</b>	<b>35,921,828</b>
	<b>49,048,686</b>	<b>40,608,934</b>

**Contingent liabilities (Note 7)**

**Approved on behalf of Trustees**

**Director** 

**Director** 



**Yellowknife District No. 1 Education Authority**

**(Yellowknife Education District No. 1)  
Statement of Surplus and Reserves**

**Statement 2**

<b>For the period July 1 through June 30</b>	<b>2005</b>	<b>2004</b>
	<b>\$</b>	<b>\$</b>
<b>ACCUMULATED SURPLUS (DEFICIT)</b>		
Balance, beginning of year	1,002,756	344,261
Excess of revenue over expenditures per Statement 3	208,894	1,200,296
Transfer to Investment in Capital Assets	(456,435)	(291,801)
Transfer to Capital Fund Reserve	-	(250,000)
<b>Balance, end of year</b>	<b>755,215</b>	<b>1,002,756</b>
<b>INVESTMENT IN CAPITAL ASSETS</b>		
Balance, beginning of year	34,416,991	34,125,190
Contribution in Kind - GNWT	7,900,000	-
Transfer from Accumulated Surplus	456,435	291,801
<b>Balance, end of year</b>	<b>42,773,426</b>	<b>34,416,991</b>
<b>CAPITAL FUND RESERVE</b>		
Balance, beginning of year	502,082	251,782
Transfer (to) from Accumulated Surplus per Statement 3	-	250,000
Transfer (to) from Building Fund Reserve	-	300
<b>Balance, end of year</b>	<b>502,082</b>	<b>502,082</b>
<b>BUILDING FUND RESERVE</b>		
Balance, beginning of year	-	300
Transfer (to) from Capital Fund Reserve	-	(300)
<b>Balance, end of year</b>	<b>-</b>	<b>-</b>



# Yellowknife District No. 1 Education Authority

(Yellowknife Education District No. 1)

## Statement of Revenue and Expenditures - Operating Fund

Statement 3

For the period July 1 through June 30	2005 Budget \$	2005 Actual \$	2004 Actual \$
<b>REVENUE</b>			
<b>Government of the Northwest Territories</b>			
Regular contributions <i>(Note 1c)</i>	17,494,696	17,963,987	17,469,505
Other contributions	55,000	73,957	33,200
	17,549,696	18,037,944	17,502,705
<b>Federal Government</b>	120,000	279,850	149,000
<b>Property tax requisitioned <i>(Note 1d)</i></b>	4,600,000	4,678,001	4,661,195
<b>Board generated funds</b>			
Rental income	282,420	239,417	242,344
Investment income	75,000	117,050	110,346
Other	530,938	607,600	928,815
	888,358	964,067	1,281,505
<b>Total revenue</b>	23,158,054	23,959,862	23,594,405
<b>EXPENDITURES <i>(Schedule 2)</i></b>			
School programs	15,808,633	16,435,301	16,389,159
Inclusive schooling	2,567,601	2,574,555	2,361,658
Accommodation	117,058	108,452	94,494
Operations and maintenance	2,505,605	2,509,034	2,084,229
Aboriginal languages and culture	487,342	478,880	327,374
Administration	1,161,665	1,644,746	1,137,197
<b>Total operating expenditures</b>	22,647,904	23,750,968	22,394,111
<b>Excess of revenue over expenditures</b>	510,150	208,894	1,200,294
<b>TRANSFERS</b>			
Transfer to Investment in Capital Assets	310,000	456,435	291,800
Transfer to Capital Fund Reserve	-	-	250,000
<b>Total capital transfers</b>	310,000	456,435	541,800
<b>Surplus (deficiency) for the year</b>	200,150	(247,541)	658,494



**Yellowknife District No. 1 Education Authority**

(Yellowknife Education District No. 1)

**Statement of Revenue and Expenditures - Capital Fund**

**Statement 4**

**For the period July 1 through June 30**

	2005 Budget \$	2005 Actual \$	2004 Actual \$
<b>REVENUE</b>			
Contribution in Kind - GNWT (Note 11)	-	7,900,000	-
<b>EXPENDITURES</b>			
<b>School buildings</b>			
Ecole Sir John Franklin	150,000	279,780	123,726
Mildred Hall	-	7,912,197	-
N. J. Macpherson	-	-	25,166
<b>Total school buildings</b>	150,000	8,191,977	148,892
Additions - Land	20,000	6,543	-
Vehicles	30,000	25,070	26,396
Equipment and furnishings	110,000	132,845	116,513
<b>Total capital expenditures</b>	310,000	8,356,435	291,801
<b>Excess expenditures</b>	(310,000)	(456,435)	(291,801)
<b>TRANSFERS</b>			
Transfer from Accumulated Surplus	310,000	456,435	291,801
<b>Excess revenue</b>	-	-	-



**Yellowknife District No. 1 Education Authority**

(Yellowknife Education District No. 1)

**Statement of Cash Flows**

**Statement 5**

For the year ended June 30	2005 \$	2004 \$
<b>CASH AND SHORT TERM INVESTMENTS</b>		
Balance, beginning of year	5,504,880	5,739,003
<b>OPERATING ACTIVITIES</b>		
Excess of revenue over expenditures per Statement 3	208,894	1,200,295
Add back non-cash expenditures		
(Acquisitions) dispositions of Capital assets per Statement 4	(456,435)	(291,801)
<b>NET CHANGE IN FINANCIAL POSITION</b>	<b>5,257,339</b>	<b>6,647,497</b>
<b>INCREASED (DECREASED) BY:</b>		
(Increase) decrease in Due from GNWT	37,251	(14,724)
(Increase) decrease in Other accounts receivable	(229,314)	(316,183)
(Increase) decrease in Prepaid expenses	(26,287)	44,564
Increase (decrease) in Accounts payable and accrued liabilities	151,936	60,544
Increase (decrease) in Accrued salaries and benefits	144,586	7,070
Increase (decrease) in Deferred revenue	32,470	(880,769)
Increase (decrease) in Leave and termination benefits	1,865	56,880
<b>CASH AND SHORT TERM INVESTMENTS</b>		
Balance, end of year	5,369,846	5,604,879
<b>REPRESENTED BY:</b>		
Cash	3,692,997	3,861,167
Short term investments (Note 2)	1,676,849	1,643,712
	<b>5,369,846</b>	<b>5,504,879</b>



**June 30, 2005**

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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 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) Materials and Supplies**

Materials and supplies are considered a cost of operations and are expensed to the various sections on an actual basis. Materials and supplies ordered for the following school year are not accrued at year end.

**b) Capital Assets**

Capital assets acquired from operating funds and debt or finance contract repayments are treated as expenditures in the Operating Fund. Capital assets in excess of \$5,000 paid from the Operating Fund are recorded as Transfers to Capital and are also recorded in the Capital Fund as a charge to Capital Assets and a credit to Investment in Capital Assets. Annual appropriations of Operating Fund Surplus may be made to the Capital Fund in amounts as determined by the Board, generally to eliminate any Capital Fund deficit.

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.

No amortization is recorded on capital assets.

**c) 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.



# Yellowknife District No. 1 Education Authority

(Yellowknife Education District No. 1)

## Notes to Financial Statements

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June 30, 2005

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### d) Property Tax Revenue

Property tax revenue is collected, subject to a levy of the education mill rate established by the Authority, subsequent to a meeting of ratepayers, and is receivable from the City of Yellowknife in four installments on the first day of the months of June, September and December, in the year in which they are collected, and in March of the following year. The first installment, when received in June, is recorded as deferred revenue.

### e) 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 Authorities. 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 along with estimates of source and application for the Capital 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 in May, 2004.

### f) Operating Surplus

The Authority has approved a policy to maintain the District's Accumulated Surplus at a minimum of 2.5% of annual expenditures. As at year end, the balance of Accumulated Surplus of \$755,214 represents 3.2% of the total operating expenditures.

### g) Financial Instruments

All significant financial assets, financial liabilities and equity instruments 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 prescribed basis of accounting 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

(Yellowknife Education District No. 1)

## Notes to Financial Statements

June 30, 2005

### 2. Short Term Investments

	2005	2004
	\$	\$
CIBC T-Bill Fund	1,676,849	1,643,712

The Authority authorized the investment of cash in government debt with a CBRS rate of AA or greater or in corporate debt with a rating of A+ or greater for up to a two year term. The investment is recorded at cost plus the amount of their amortized discount or premium to June 30, 2005. Book value estimates fair value.

### 3. Other Accounts Receivable

	2005	2004
	\$	\$
Trade receivables	741,831	565,202
Computer purchase plan - employees	24,365	36,915
GST recoverable	112,930	45,899
Accrued interest receivable	-	1,797
	<b>879,126</b>	<b>649,813</b>

### 4. Accrued Salaries

Teachers' salaries and benefits payable during the months of July and August, following the school term, are treated as expenditures in the current period and paid as follows:

	2005	2004
	\$	\$
Payable in mid-July	780,731	1,162,972
Payable at end of July	331,605	310,989
Payable in mid-August	774,425	317,487
Payable at end of August	365,306	316,033
	<b>2,252,067</b>	<b>2,107,481</b>





**Yellowknife District No. 1 Education Authority**

(Yellowknife Education District No. 1)

**Notes to Financial Statements**

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**June 30, 2005**

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**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 until actually incurred.

	2005	2004
	\$	\$
Leave and termination benefits - current	110,231	105,220
Leave and termination benefits - non-current	663,720	666,865
	<b>773,951</b>	<b>772,085</b>
<b>Comprised of:</b>		
Removal	258,200	308,847
Leave	194,734	218,839
Termination	321,017	244,399
	<b>773,951</b>	<b>772,085</b>

**6. Deferred Revenue**

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

**7. Contingencies**

A joint claim in the amount of \$4,000,000 plus other unspecified damages, including exemplary and punitive damages, has been filed by Arctic Frontier Carriers Ltd. against three parties including the Authority. The likelihood of loss is unknown. The amount, if any, will be recorded in the year in which it is paid.



# Yellowknife District No. 1 Education Authority

(Yellowknife Education District No. 1)

## Notes to Financial Statements

---

June 30, 2005

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### 8. Contractual Obligations

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

For the year ending June 30	\$
2006	68,168
2007	61,523
2008	54,540
2009	28,275
	<b>212,506</b>

### 9. Accumulated Surplus (Deficit)

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 of Education, Culture and Employment to the Authority. For management purposes, the Department recalculates surplus as shown below.

	2005	2004
	\$	\$
Accumulated surplus (deficit) per Balance Sheet	755,214	1,002,755
Accrual for retirement, resignation and removal	579,217	553,246
Capital fund reserve	502,082	502,082
	<b>1,836,513</b>	<b>2,058,083</b>

### 10. Comparative Amounts

Certain of the prior year's figures have been reclassified to conform to the current year's presentation.

### 11. Contribution in Kind

Renovations to Mildred Hall were made during the year on behalf of the Authority by the Government of the Northwest Territories. To accurately present the value of the School in the financial statement the construction costs of \$7,900,000 are recorded as a contribution in kind with a corresponding increase in capital assets.



**Yellowknife District No. 1 Education Authority**

(Yellowknife Education District No. 1)

**Schedule of Capital Assets**

**Schedule 1**

<b>For the year ended June 30, 2005</b>	<b>Beginning Balance \$</b>	<b>Additions \$</b>	<b>Disposals \$</b>	<b>Ending Balance \$</b>
<b>Land and improvements</b>	1,292,933	6,543	-	1,299,476
<b>School buildings</b>				
Ecole Sir John Franklin	1,789,605	279,780	-	2,069,385
William McDonald	7,078,328	-	-	7,078,328
Mildred Hall	3,097,454	7,912,198	-	11,009,652
Range Lake North	8,215,858	-	-	8,215,858
N. J. Macpherson	5,223,469	-	-	5,223,469
Ecole J. H. Sissons	2,436,769	-	-	2,436,769
	27,841,483	8,191,978	-	36,033,460
Administration office	1,070,827	-	-	1,070,827
Nordic Arms residence	595,205	-	-	595,205
<b>Total land and buildings</b>	29,507,515	8,191,978	-	37,699,492
<b>Equipment and furnishings</b>				
Schools	2,925,843	117,395	-	3,043,238
Playgrounds	149,972	-	-	149,972
Residences	64,045	-	-	64,045
Administration office	306,682	15,450	-	322,133
Vehicles	170,001	25,069	-	195,070
	3,616,543	157,914	-	3,774,458
	34,416,991	8,356,435	-	42,773,426



# Yellowknife District No. 1 Education Authority

## (Yellowknife Education District No. 1) Schedule of Expenditures - Operating Fund

Schedule 2

For the year ended June 30, 2005	School Programs	Inclusive Schooling	Accommodation	Operations and Maintenance Budget	Board Administration	Aboriginal Languages budget	Total 2005	Total 2004	
<b>SALARIES</b>									
Teachers	9,637,043	973,155	-	-	-	72,454	10,682,652	10,494,901	
Instructional assistants	380,056	861,805	-	-	-	-	1,241,861	1,233,429	
Non-instructional staff	1,371,488	-	-	360,731	1,070,045	148,535	2,950,799	2,265,607	
Honoraria	10,403	4,600	-	-	36,479	-	51,482	37,267	
	11,398,990	1,839,560	-	360,731	1,106,524	220,989	14,926,794	14,031,204	
<b>EMPLOYEE BENEFITS</b>	3,286,527	547,895	-	108,652	203,727	38,409	4,185,210	4,074,340	
<b>SERVICES PURCHASED</b>									
Professional and technical	228,358	42,542	-	1,404	48,514	28,781	349,599	665,380	
Communication	51,063	-	-	3,314	32,876	-	87,253	77,994	
Utilities	-	-	67,538	1,339,765	-	-	1,407,303	1,110,426	
Travel	106,896	-	-	-	-	-	106,896	93,881	
Student transportation	268,121	21,343	-	-	-	-	289,464	222,173	
Advertising and printing	2,500	-	-	-	68,753	-	71,253	53,418	
Maintenance and repairs	79,288	2,540	39,367	367,662	6,018	60,518	555,393	486,101	
Rentals and leases	107,079	-	-	25	3,755	-	110,859	126,340	
Other	49,348	-	-	-	84,634	-	133,982	73,747	
Contracted services	72,048	91,315	-	229,527	-	-	392,890	332,250	
	964,701	157,740	106,905	1,941,697	244,550	89,299	3,504,892	3,241,710	
<b>MATERIALS</b>									
Materials and supplies	748,947	29,360	1,547	97,412	89,624	130,183	1,097,073	1,014,475	
Freight	17,988	-	-	542	321	-	18,851	19,260	
Awards and student events	18,148	-	-	-	-	-	18,148	13,123	
	785,083	29,360	1,547	97,954	89,945	130,183	1,134,072	1,046,858	
<b>TRANSFERS</b>									
To Investment in Capital Assets	-	-	-	-	-	-	456,435	456,435	84,305
To Capital Fund Reserve	-	-	-	-	-	-	-	-	250,000
	-	-	-	-	-	-	456,435	456,435	334,305
<b>Total expenditures</b>	<b>16,435,301</b>	<b>2,574,555</b>	<b>108,452</b>	<b>2,509,034</b>	<b>1,644,746</b>	<b>478,880</b>	<b>24,207,403</b>	<b>22,728,417</b>	



**Yellowknife District No. 1 Education Authority**

(Yellowknife Education District No. 1)

**Report on Activities of Specific Programs**

**Schedule 3**

For the year ended June 30	July 1 to March 31	April 1 to June 30	Total 2005
	\$	\$	\$
<b>Secretary of State (Heritage Canada)</b>			
<b><u>Aboriginal Languages</u></b>			
<b>REVENUE</b>			
Contribution from federal government	54,500	-	54,500
<b>EXPENDITURES</b>			
Salaries and benefits	194,549	64,850	259,399
Professional development and training	20,796	6,933	27,729
Materials and supplies	13,155	4,385	17,540
Cultural activities	120,385	40,128	160,513
	348,885	116,296	465,181
Surplus (deficit), March 31	(294,385)	-	(294,385)
Surplus (deficit), June 30	-	(116,296)	(116,296)
<b>Net surplus (deficit)</b>	<b>(294,385)</b>	<b>(116,296)</b>	<b>(410,681)</b>

**Secretary of State (Heritage Canada)**

**French Language**

**REVENUE**

Contribution from federal government	190,238	63,412	253,650
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**EXPENDITURES**

Salaries and benefits	1,250,137	416,712	1,666,848
Professional development	23,662	7,887	31,549
French cultural activities	23,029	7,677	30,706
French resources	38,901	12,967	51,868
Special projects	92,296	30,765	123,061

	1,428,025	476,008	1,904,032
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Surplus (deficit), March 31	(1,237,787)	-	(1,237,787)
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Surplus (deficit), June 30	-	(412,596)	(412,596)
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<b>Net surplus (deficit)</b>	<b>(1,237,787)</b>	<b>(412,596)</b>	<b>(1,650,383)</b>
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