

Department of Education, Culture & Employment
Standardized Financial Statements for Education Authorities

Education Authority
Statement of Revenue and Expenditures
Consolidated
For the Year Ended June 30

	Current Year <u>Budget</u>	Current Year <u>Actual</u>	Prior Year <u>Actual</u>
<u>OPERATING FUND</u>			
REVENUES			
Government of the NWT			
Regular contribution			
Other contribution			
Capital contribution			
Total GNWT	0	0	0
Federal Government			
Property tax requisitioned			
Other school authorities			
Education authority generated funds			
Rentals			
School Fees			
Sales			
Investment income			
Other			
Total generated funds	0	0	0
Transfers			
Transfers from capital fund			
Other (specify)			
Total transfers			
TOTAL REVENUES	0	0	0
<u>EXPENSES</u>			
Administration			
School programs			
Inclusive schooling			
Student accommodations			
Operations and maintenance			
Aboriginal language/cultural programs			
Transfers			
Transfers to capital fund			
Other (specify)			
Total Transfers			
Amortization			
Debt services			
TOTAL EXPENSES	0	0	0
SURPLUS (DEFICIT)	0	0	0

District Education Authority
Statement of Revenue and Expenditures
For the Year Ended June 30

	<u>Current Year Budget</u>	<u>Current Year Actual</u>	<u>Prior Year Actual</u>
<u>REVENUES</u>			
Contributions from Divisional Council			
Other (Specify)			
TOTAL REVENUES	0	0	0
<u>EXPENSES</u>			
Administration			
School programs			
Inclusive schooling			
Student accommodations			
Operations and maintenance			
Aboriginal language/cultural programs			
Transfers			
Transfers to capital fund			
Other (specify)			
Total Transfers			
Amortization			
Debt services			
TOTAL EXPENSES	0	0	0
Surplus (Deficit)	0	0	0
Opening equity	0	0	0
Closing equity	0	0	0
Composition of Closing Equity			
Cash			
Accounts Receivable			
Accounts Payable			
	0	0	0

Department of Education, Culture & Employment
Standardized Financial Statements for Education Authorities

Education Authority
Balance Sheet
For the Year Ended June 30

	Current Year <u>Actual</u>	Prior Year <u>Actual</u>
<u>Assets</u>		
Current Assets		
Cash		
Cash		
Due from the GNWT		
Due from Municipalities		
Other accounts receivable		
Prepaid expenses and deposits		
Total current assets		
Capital Assets		
Total Assets		
<u>Liabilities</u>		
Current Liabilities		
Accounts payable and accrued liabilities		
Due to the GNWT		
Employee deductions payable		
Leave and termination benefits		
Other liabilities (specify)		
Deferred revenue		
Total current liabilities		
Long term liabilities		
Leave and termination benefits		
Other long term liabilities (specify)		
Total long term liabilities		
Total Liabilities		
<u>Equity</u>		
Operating Fund		
Capital Fund		
Total Liabilities & Equity		

Department of Education, Culture & Employment
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Education Authority
Statement of Cash Flow
For the Year Ended June 30

	Current Year <u>Actual</u>	Prior Year <u>Actual</u>
Operating transactions		
Cash received from:		
Government of the Northwest Territories		
Government of Canada		
Property Tax Requisitioned		
Recoveries and general revenue		
Recovery of costs incurred for related parties		
Cash paid for:		
Compensation and benefits		
Grants and contributions		
Operations and maintenance		
Direct costs incurred for related parties		
Cash provided by (used for) operating transactions		
Capital transactions		
Acquisitions of tangible capital assets		
Disposal of tangible capital assets		
Capital contributions received and deferred		
Cash used for capital transactions		
Investing transactions		
Short-term investments (purchased) sold		
Designated cash and investments sold		
Cash used for investing transactions		
Financing transactions		
Repayment of capital lease obligations		
Long-term financing proceeds		
Long-term financing repaid		
Cash used for financing transactions		
Increase (decrease) in cash and cash equivalents		
Cash and cash equivalents at beginning of year		
Cash and cash equivalents at end of year		

Department of Education, Culture & Employment
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Education Authority
Statement of Accumulated Surplus (Deficit)
For the Year Ended June 30

Current Year	Prior Year
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Opening balance of accumulated surplus (deficit)

Prior year adjustments		
Restated opening balance		
Other transactions affecting surplus (deficit)		
Excess of revenue (expenditures)		

Closing balance of accumulated surplus (deficit)

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Department of Education, Culture & Employment
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Education Authority
 Report on Activities of Specific Programs
 Details of Aboriginal Language and Culture-based Education Expenditures
 For the Year Ended June 30

Aboriginal Language and Culture-Based Education					
FUNCTION	Student Instruction	Teaching/Learning Resources	Professional Development	School Activities and Integrated Community Programs	Total
<u>SALARIES</u>					
ALCBE Teachers					
Language Consultants					
Instruction Assistants					
Non Instructional Staff					
Honoraria					
<u>EMPLOYEE BENEFITS</u>					
Employee Benefits/Allowances					
<u>SERVICES PURCHASED/CONTRACTED</u>					
Professional/Technical Services					
Travel					
Student Transportation (Bussing)					
Advertising/Printing/Publishing					
Maintenance/Repair					
Rentals/Leases					
Other Contracted Services					
<u>MATERIALS/SUPPLIES/FREIGHT</u>					
Materials					
Freight					
TOTAL					

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Education Authority
 Report on Activities of Specific Programs
 French Language Programs
 For the Year Ended June 30

Contributions July 1 to June 30	Total Expenses July 1 to June 30	Variance
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Bilateral Agreement Funding

Staff (classroom assistants)			
French Monitor			
French resources			
Professional development			
French cultural activities			
Special projects:			
Specify			
Specify			
Total			

Regular GNWT Funding

Immersion program	
Core French instruction	
Total	

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Education Authority
 Report on Activities of Specific Programs
 Aboriginal Languages
 For the Year Ended June 30

		July 1 to March 31	April 1 to June 30	Total GNWT Fiscal Year
Secretary State Funding				
<u>Aboriginal Languages</u>				
Revenues				
	Funding Received July-March			
	Funding Received April - June			
	Total Funding			
Expenditures				
	Salaries			
	Other O & M			
	Deficit of Funding - June 30 Prev. Yr.			
	Total Expenditures			
	Surplus March 31			
	Surplus June 30			
	Deficit March 31			
	Deficit June 30			
	Net Surplus/(Deficit)			

Education Authority
Report on Activities of Specific Programs
Infrastructure
For the Year Ended June 30

Personnel Infrastructure	Personnel Infrastructure
Contributions	
Expenditures	
Applicant Travel	
Staff Advertising	
Removal In/Transfer	
Ultimate Removal	
WCB Premiums	
Total Expenditures	
Net Surplus/Deficit	

Utilities & Leases Infrastructure	Utilities/leases Infrastructure
Contributions	
Expenditures	
Fuel	
Electricity	
Water/Sewer	
Leases	
Other (specify)	
Total Expenditures	
Net Surplus/Deficit	

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Education Authority
 Report on Activities of Specific Programs
 Student Success Initiative Projects
 For the Year Ended June 30

NWT Student Success Initiative
 Professional Development Initiative

Title of Project:

	School Year
Revenue	

Expenses

Salaries/Wages

Facilitator fees (include per diem)	
Substitute teacher wages	

Travel

Facilitator travel	
Air charter	
Staff travel	
Accommodation	
Daily per diems	
Other expenses	

Workshop Expenses

Room rental	
Refreshments	
Resources	
Miscellaneous (stationery)	

Total Expenses	0
Net Surplus/Deficit	0