

BEAUFORT-DELTA EDUCATION COUNCIL

INUVIK, NT

**CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2013**

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BEAUFORT- DELTA EDUCATION COUNCIL

Akiavik, Fort. McPherson, Inuvik, Paulatuk, Sachs Harbour, Tsiigehtchic, Tuktoyaktuk, Ulukhaktok

MANAGEMENT'S 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 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 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 organization's 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 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 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, Government of the Northwest Territories.


Superintendent
Beaufort-Delta Education Council
Inuvik, NT

October 16, 2013

Bag Service # 12, Inuvik, NT X0E 0T0

Tel: (867) 777-7136 Fax: (867) 777-2469

Website address: www.bdec.nt.ca



AVERY, COOPER & CO.
Certified General Accountants

Toll-Free: 1-800-661-0787
Website: www.averycooper.com

Gerald F. Avery, FCGA
W. Brent Hinchey, B. Comm., C.G.A.
Cathy A. Cudmore, B. Rec, C.G.A.

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

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of Beaufort-Delta Education Council which comprise the Consolidated Statement of Financial Position as at June 30, 2013 and the Consolidated Statements of Changes in Net Financial Resources (Debt), Revenue and Expenses and Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Basis for Qualified Opinion

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

Qualified Opinion

In our opinion, except for the matter described in the Basis for Qualified Opinion paragraph, these financial statements present fairly, in all material respects, the financial position of the Organization as at June 30, 2013 and its financial performance and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

INDEPENDENT AUDITORS' REPORT - cont'd.

Report on Other Legal and Regulatory Requirements

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

Avery, Cooper & Co.

AVERY, COOPER & CO
Certified General Accountants
Yellowknife, NT

October 16, 2013

**BEAUFORT-DELTA EDUCATION COUNCIL
STATEMENT OF FINANCIAL POSITION
CONSOLIDATED
FOR THE YEAR ENDED JUNE 30, 2013**

STATEMENT I

	2013	2012
<u>Financial Assets</u>		
Cash	3,565,617	2,756,424
Due from the GNWT	38,713	22,967
Other accounts receivable	<u>575,585</u>	<u>460,027</u>
Total Financial Assets	4,179,915	3,239,419
Trust Funds (Note 4)	<u>256,824</u>	<u>253,665</u>
	<u>4,436,739</u>	<u>3,493,084</u>
<u>Liabilities</u>		
Accounts payable	775,025	467,923
Accrued salaries	1,899,107	1,811,845
Due to the GNWT (Note 5)	28,934	9,715
Employee Deductions Payable	38,898	43,581
Leave and termination benefits (Note 6)	2,090,480	2,089,639
Deferred revenue (Note 7)	<u>235,083</u>	<u>322,087</u>
	5,067,526	4,744,789
<u>TRUST FUND</u>	<u>256,824</u>	<u>253,665</u>
Total Liabilities	<u>5,324,350</u>	<u>4,998,454</u>
<u>Net Financial Resources (Debt)</u>	(887,611)	(1,505,370)
<u>Non-financial Assets</u>		
Tangible capital assets	-	-
Prepaid expenses	<u>18,173</u>	<u>42,644</u>
ACCUMULATED DEFICIT	<u>(869,438)</u>	<u>(1,462,726)</u>

APPROVED:

Chairperson

Comptroller

See attached notes and schedules

STATEMENT II

BEAUFORT-DELTA EDUCATION COUNCIL
STATEMENT OF CHANGES IN NET FINANCIAL RESOURCES
CONSOLIDATED
FOR THE YEAR ENDED JUNE 30, 2013

	2013	2012
Annual surplus/(deficit)	593,288	172,803
Change in Prepaid Expenses	<u>24,471</u>	<u>(42,644)</u>
(Increase)/decrease in net debt	617,759	130,159
Opening net financial resources	<u>(1,505,370)</u>	<u>(1,635,529)</u>
Closing net financial resources	<u>(887,611)</u>	<u>(1,505,370)</u>

See attached notes and schedules

**BEAUFORT-DELTA EDUCATION COUNCIL
STATEMENT OF OPERATIONS
CONSOLIDATED
FOR THE YEAR ENDED JUNE 30, 2013**

	2013 <u>Budget</u>	2013 <u>Actual</u>	2012 <u>Actual</u>
<u>OPERATING FUND</u>			
REVENUES			
Government of the NWT			
Regular contribution	27,489,269	27,675,986	28,667,698
Other ECE contributions	395,000	901,254	345,973
Other contributions	-	821,471	619,607
Total GNWT	<u>27,884,269</u>	<u>29,398,711</u>	<u>29,633,279</u>
Federal Government	<u>565,125</u>	<u>412,066</u>	<u>490,711</u>
BOARD GENERATED FUNDS			
Investment income	20,080	26,260	24,672
Other	257,339	600,709	434,627
Total generated funds	<u>277,419</u>	<u>626,970</u>	<u>459,299</u>
TOTAL REVENUES	<u>28,726,813</u>	<u>30,437,747</u>	<u>30,583,289</u>
<u>EXPENSES</u>			
Administration	1,749,890	2,552,335	2,172,638
School Programs	18,939,681	19,622,002	19,781,613
Inclusive schooling	4,649,761	4,111,585	4,608,916
Student accommodations	170,000	207,401	175,041
Operations and maintenance	698,006	665,465	889,723
Aboriginal language/cultural programs	2,484,592	2,685,671	2,782,555
TOTAL EXPENSES	<u>28,691,931</u>	<u>29,844,460</u>	<u>30,410,486</u>
OPERATING SURPLUS (DEFICIT)	34,882	593,288	172,803
ACCUMULATED SURPLUS (DEFICIT) - JULY 1	<u>(1,462,726)</u>	<u>(1,462,726)</u>	<u>(1,635,529)</u>
ACCUMULATED SURPLUS (DEFICIT) - JUNE 30	<u>(1,427,844)</u>	<u>(869,438)</u>	<u>(1,462,726)</u>

See attached notes and schedules

STATEMENT IV

**BEAUFORT-DELTA EDUCATION COUNCIL
STATEMENT OF CASH FLOW
CONSOLIDATED
FOR THE YEAR ENDED JUNE 30, 2013**

	2013	2012
Operating Transactions		
Cash received from:		
Government of Northwest Territories	29,398,711	29,633,279
Recoveries and general revenue	<u>820,727</u>	<u>1,143,253</u>
	<u>30,219,438</u>	<u>30,776,532</u>
Cash paid for:		
Compensation and benefits	(25,413,810)	(26,844,480)
Operations and maintenance	<u>(3,996,437)</u>	<u>(3,540,281)</u>
	<u>(29,410,246)</u>	<u>(30,384,761)</u>
Net cash from operations	809,192	391,771
Cash applied to capital transactions	-	-
Cash provided by investing transactions	-	-
Cash provided by financing transactions	<u>-</u>	<u>-</u>
Increase in cash and cash equivalents	809,192	391,771
Opening cash and cash equivalents	<u>2,756,425</u>	<u>2,364,654</u>
Closing cash and cash equivalents	<u>3,565,617</u>	<u>2,756,425</u>

See attached notes and schedules

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2013

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.

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 adequate 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 Aklavik, Tsiigehtchic, Fort McPherson, Inuvik, Paulatuk, Sachs Harbour, Tuktoyaktuk and Ulukhaktok. Transactions and balances between these organizations have been eliminated for consolidation purposes.

b) Capital Assets

All buildings and works, furniture, equipment and vehicles valued in excess of \$50,000 and purchased with the GNWT capital funds are the property of the GNWT and are recorded at cost and amortized in accordance with the Financial Administration Manual guidelines. 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.

BEAUFORT-DELTA EDUCATION COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (continued)

c) Cash and cash equivalents

Cash and cash equivalents are comprised of bank account balances, net of outstanding cheques and short term highly liquid investments that are readily convertible to cash and usually with a maturity date of 90 days or less from the date of acquisition.

d) Personnel and Leases Infrastructure Funding

Any surplus on personnel 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) 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.

f) Deferred Revenue

Deferred Revenue represents contributions received from funding agencies relating to a period subsequent to year-end.

g) Revenue Recognition

The Council 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. Endowment contributions are recognized as direct increases in net assets.

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.

h) Comparative figures have been restated, where necessary, to conform to current presentation.

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2013

NOTE 3. FINANCIAL INSTRUMENTS

The Council conforms with the new financial instruments standards issued by the Canadian Institute of Chartered Accountants (CICA). The Council's financial instruments consist of cash, accounts receivable, Due from GNWT, accounts payable and accrued liabilities, accrued payroll, trust fund, trust liability, leave and termination benefits and Due to GNWT.

All significant financial assets and financial liabilities are either recognized or disclosed in the financial statements together with available information for a reasonable assessment of future cash flows, interest rate risks and credit risk.

The Council's carrying value of cash, accrued salaries and the trust liability approximate fair value due to the immediate and short-term maturity of these instruments.

The Council's carrying value of the accrued leave and termination benefits approximates fair value based on information readily available in the NWTTA, UNW and Senior Manager's handbook.

It is management's opinion that the Council is not exposed to significant interest, currency or credit risks arising from these financial instruments.

NOTE 4. 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 1.25% Due June 22, 2015	250,000
	- Due from general cash	<u>6,824</u>
		<u>256,824</u>

Fund balance:

Principal proceeds received	216,515
Interest earned to-date	249,222
Expenditures to-date	<u>(208,914)</u>
	<u>256,824</u>

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

JUNE 30, 2013

NOTE 5. DUE TO GNWT

	<u>2013</u>	<u>2012</u>
General and service costs	11,806	9,715
Excess funding repayable - current	17,127	-
	28,934	9,715
	28,934	9,715

NOTE 6. LEAVE AND TERMINATION BENEFITS

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.

	<u>2013</u>	<u>2012</u>
Annual leave and lieu time	114,069	138,374
Retirement and resignation benefits	1,020,288	910,860
Ultimate removal assistance	956,124	1,040,405
	2,090,480	2,089,639
	2,090,480	2,089,639

NOTE 7. DEFERRED REVENUE

Deferred revenue consists of amounts received for which project completion dates extend beyond the fiscal year end, or conditions attached to the use of funds have not yet been met. These amounts will be recognized in revenue as expenses are incurred or conditions of funding are satisfied.

For the fiscal year ended June 30, 2013, the Beaufort-Delta Education council has deferred revenue as follows:

	<u>2013</u>	<u>2012</u>
Government of the Northwest Territories -		
- Education, Culture & Employment	68,125	283,901
- Department of Justice	5,159	5,159
- Library	55,169	-
- Department of Municipal & Community Affairs	2,125	24,382
NWT Status of Women	4,550	-
Inuvialuit Education Foundation	2,000	910
Inuvik Community Corporation	21,451	-
Paulatuk Community Corp.	4,000	-
Health Canada - Community Oral Health Initiative	7,811	3,635
Ulukhaktok Community Corp	12,484	1,450
Beaufort Delta Sahtu Recreation Association	51,414	-
Food First Foundation	795	
WWF for a Living Planet	-	2,650
	235,083	322,087
	235,083	322,087

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2013

NOTE 8. RELATED PARTY TRANSACTIONS

The Beaufort-Delta Education Council is related in terms of common ownership to all GNWT created departments, agencies and corporations. The Council enters into transactions with these entities in the normal course of business. The Council is provided with various administrative services by the GNWT, the value of which is not reflected in these financial statements. The administrative costs include legal services by the Department of Justice, insurance coverage by the Department of Finance, payroll services by the Department of Human Resources, internal audit services by the Department of Finance, and utility and maintenance by the Department of Public Works and Services. Transactions with related parties and balances at year end not disclosed elsewhere in the financial statements are disclosed in this note.

	<u>2013</u>	<u>2012</u>
Accounts receivable		
Department of Education, Culture and Employment	52,241	16,366
Department of Municipal and Community Affairs	3,834	9,000
Department of Industry, Tourism and Investment	-	3,415
Chief Julius School, Ft McPherson	20,747	-
	76,822	28,781
	76,822	28,781
Accounts Payable		
Department of Municipal and Community Affairs	44,504	-
Various schools	286,391	207,958
	330,895	207,958
	330,895	207,958

NOTE 9. 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>2013</u>	<u>2012</u>
Surplus (Deficit) as reported on the consolidated balance sheet	(869,438)	(1,462,726)
Infrastructure (Surplus) Deficit	(17,127)	285,624
Accrual for Summer Salaries/ Benefits (classroom assistants)	-	82,503
Termination and ultimate removal benefits (Note 6)	1,976,412	1,951,265
	1,089,847	856,665
	1,089,847	856,665

The accumulated management surplus of \$ 1,089,847 is within the guidelines for accumulated surpluses. The guidelines for accumulated management surplus, as defined by the Department of Education, Culture and Employment, states the surplus should not exceed the greater of \$500,000 or 5% of the Council's annual budget of \$28,691,931 which is calculated as \$1,434,597.

SCHEDULE 1

BEAUFORT-DELTA EDUCATION COUNCIL
 SCHEDULE OF CONSOLIDATED EXPENSES
 FOR THE YEAR ENDED JUNE 30, 2013

	School Programs	Inclusive Schooling	Student Accommodations	Operations & Maintenance	Administration	Aboriginal Languages	Fiscals & Transfers	Totals
SALARIES								
Teachers	10,579,125	1,043,009	-	-	-	1,112,271	-	12,734,405
Instruction Assistant	75,884	1,051,446	-	-	-	239,741	-	1,367,070
Non-instructional staff	1,979,128	595,018	-	-	1,427,217	290,315	-	4,291,679
Board/Trustee honoraria	602	-	-	-	93,531	4,605	-	98,738
EMPLOYEE BENEFITS								
Employee benefit/allowance	4,554,595	1,010,672	-	120,122	93,402	513,573	-	6,292,364
Leave and termination	214,599	30,563	-	-	379,558	4,834	-	629,554
SERVICES PURCHASED/ CONTRACTED								
Professional/technical services	-	25,853	-	-	42,149	-	-	68,001
Postage/communication	95,916	42,713	2,944	-	39,525	-	-	181,099
Utilities & Leases	1,014	-	-	-	3,153	-	-	4,167
Travel	224,016	79,813	8,692	-	202,842	37,332	-	552,695
Student travel	108,368	-	188,140	-	-	25,458	-	321,966
Advertising/printing/publishing	633	-	1,283	9,951	18,159	-	-	30,027
Maintenance/repair	61,039	-	-	-	25,650	8,549	-	95,238
Rentals/leases	143,393	-	-	138,665	16,012	9,605	-	307,675
Others	90,516	-	-	396,728	40,114	42,390	-	569,748
Contracted services	145,869	-	-	-	67,579	222,046	-	435,494
MATERIALS/SUPPLIES/FREIGHT								
Materials	872,076	44,327	6,340	-	84,998	141,590	-	1,149,332
Furniture and equipment	399,824	186,380	-	-	9,211	33,142	-	628,557
Freight	75,405	1,791	-	-	9,235	219	-	86,649
CONTRIBUTIONS/TRANSFERS								
Transfers - Other	-	-	-	-	-	-	-	-
Transfers to Capital	-	-	-	-	-	-	-	-
AMORTIZATION								
	-	-	-	-	-	-	-	-
DEBT SERVICES								
	-	-	-	-	-	-	-	-
TOTAL	19,622,002	4,111,585	207,401	665,465	2,552,335	2,685,671	-	29,844,459

SCHEDULE 2

**AKLAVIK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENED JUNE 30, 2013**

	2013	2012
<u>Financial Assets</u>		
Cash	30,178	59,695
Other accounts receivable	41,331	47,633
Total Financial Assets	<u>71,509</u>	<u>107,328</u>
 <u>Liabilities</u>		
Due to related party	41,903	36,946
Accounts payable	6,242	-
Due to GNWT	-	4,939
Wages and Benefits payable	3,002	2,373
Deferred revenue	12,860	9,904
Total Liabilities	<u>64,007</u>	<u>54,162</u>
 <u>Net</u>	 7,502	 53,166
 <u>Non-financial Assets</u>		
Tangible capital assets		-
Prepaid expenses	-	-
Accumulated Surplus	<u>7,502</u>	<u>53,166</u>

SCHEDULE 3

**AKLAVIK DISTRICT EDUCATION AUTHORITY
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED JUNE 30, 2013**

	2013 <u>Budget</u>	2013 <u>Actual</u>	2012 <u>Actual</u>
<u>REVENUES</u>			
Contributions from Divisional Council	48,168	50,732	62,020
GNWT revenue	40,000	61,689	72,439
Federal Govt	277,125	204,504	217,852
Other revenue	<u>2,500</u>	<u>48,696</u>	<u>33,424</u>
TOTAL REVENUES	<u>367,793</u>	<u>365,621</u>	<u>385,735</u>
<u>EXPENSES</u>			
Administration	17,460	64,800	70,902
School programs	50,000	119,024	83,058
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	<u>300,333</u>	<u>227,461</u>	<u>232,399</u>
TOTAL EXPENSES	<u>367,793</u>	<u>411,285</u>	<u>386,359</u>
OPERATING SURPLUS (DEFICIT)	-	(45,664)	(624)
SURPLUS (DEFICIT) JULY 1	<u>53,166</u>	<u>53,166</u>	<u>53,790</u>
SURPLUS (DEFICIT) JUNE 30	<u><u>53,166</u></u>	<u><u>7,502</u></u>	<u><u>53,166</u></u>

SCHEDULE 4

**AKLAVIK DISTRICT EDUCATION AUTHORITY
SCHEDULE OF EXPENSES
FOR THE YEAR ENDED JUNE 30, 2013**

	School Programs	Inclusive Schooling	Residences	Operations & Maintenance	Administration	Aboriginal Languages	Totals
SALARIES							
Teachers	-	-	-	-	-	-	-
Instruction Assistant	-	-	-	-	-	169,893	169,893
Non-instructional staff	47,195	-	-	-	47,658	-	94,853
Board/Trustee honoraria	-	-	-	-	4,550	-	4,550
EMPLOYEE BENEFITS							
Employee benefit/allowance	3,330	-	-	-	3,330	9,990	16,650
Leave and termination	-	-	-	-	-	-	-
SERVICES PURCHASED/ CONTRACTED							
Professional/technical services	-	-	-	-	-	-	-
Postage/communication	-	-	-	-	937	-	937
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	2,361	-	2,361
Student travel	-	-	-	-	-	-	-
Advertising/printing/publishing	-	-	-	-	-	-	-
Maintenance/repair	-	-	-	-	-	-	-
Rentals/leases	-	-	-	-	-	900	900
Others	1,000	-	-	-	1,176	-	2,176
Contracted services	-	-	-	-	-	3,600	3,600
MATERIALS/SUPPLIES/FREIGHT							
Materials	66,999	-	-	-	4,788	43,078	114,865
Furniture and equipment	-	-	-	-	-	-	-
Freight	500	-	-	-	-	-	500
TRANSFERS	-	-	-	-	-	-	-
TOTAL EXPENSES	119,024	-	-	-	64,800	227,461	411,285

SCHEDULE 5

**TSIIGEHTCHIC DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED JUNE 30, 2013**

	2013	2012
<u>Financial Assets</u>		
Cash	62,731	7,097
Due from related party	52,863	32,180
Accounts Receivable	<u>450</u>	<u>-</u>
Total Financial Assets	<u>116,044</u>	<u>39,277</u>
<u>Liabilities</u>		
Accounts payable and accrued liabilities	13,504	279
Wages payable	<u>296</u>	<u>-</u>
Total Liabilities	<u>13,800</u>	<u>279</u>
<u>Net</u>	102,244	38,998
<u>Non-financial Assets</u>		
Tangible capital assets	-	-
Prepaid expenses	<u>-</u>	<u>-</u>
Accumulated Surplus	<u><u>102,244</u></u>	<u><u>38,998</u></u>

SCHEDULE 6

**TSIIGEHTCHIC DISTRICT EDUCATION AUTHORITY
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED JUNE 30, 2013**

	<u>2013 Budget</u>	<u>2013 Actual</u>	<u>2012 Actual</u>
<u>REVENUES</u>			
Contributions from Divisional Council	22,000	22,900	24,380
Other - Facility Rental	-	71,809	4,720
TOTAL REVENUES	<u>22,000</u>	<u>94,709</u>	<u>29,100</u>
<u>EXPENSES</u>			
Administration	8,000	20,745	4,895
School programs	11,800	10,719	6,773
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	2,200	-	2,524
TOTAL EXPENSES	<u>22,000</u>	<u>31,464</u>	<u>14,193</u>
OPERATING SURPLUS (DEFICIT)	-	63,246	14,907
SURPLUS (DEFICIT) JULY 1	<u>38,998</u>	<u>38,998</u>	<u>24,091</u>
SURPLUS (DEFICIT) JUNE 30	<u>38,998</u>	<u>102,244</u>	<u>38,998</u>

SCHEDULE 7

TSIIGEHTCHIC DISTRICT EDUCATION AUTHORITY
 SCHEDULE OF EXPENSES
 FOR THE YEAR ENDED JUNE 30, 2013

	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Admin	Aboriginal Languages	Totals
SALARIES							
Teachers	-	-	-	-	-	-	-
Instruction Assistant	-	-	-	-	-	-	-
Non-instructional staff	-	-	-	-	1,287	-	1,287
Board/Trustee honoraria	-	-	-	-	2,150	-	2,150
EMPLOYEE BENEFITS							
Employee benefit/allowance	-	-	-	-	83	-	83
Leave and termination	-	-	-	-	-	-	-
SERVICES PURCHASED/ CONTRACTED							
Professional/technical services	-	-	-	-	-	-	-
Postage/communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Student travel	5,618	-	-	-	-	-	5,618
Advertising/printing/publishing	-	-	-	-	-	-	-
Maintenance/repair	-	-	-	-	3,892	-	3,892
Rentals/leases	-	-	-	-	-	-	-
Others	4,329	-	-	-	1,090	-	5,419
Contracted services	-	-	-	-	12,050	-	12,050
MATERIALS/SUPPLIES/FREIGHT							
Materials	772	-	-	-	193	-	965
Furniture and equipment	-	-	-	-	-	-	-
Freight	-	-	-	-	-	-	-
TOTAL	10,719	-	-	-	20,745	-	31,464

**FORT MCPHERSON DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED JUNE 30, 2013**

	2013	2012
<u>Financial Assets</u>		
Cash	36,278	61,394
Due from related party	20,920	10,624
Other accounts receivable	<u>12,491</u>	<u>50,554</u>
Total Financial Assets	<u>69,689</u>	<u>122,572</u>
<u>Liabilities</u>		
Accounts payable and accrued liabilities	1,200	6,514
Wages payable	6,272	4,485
Deferred revenue	<u>16,700</u>	<u>25,630</u>
Total Liabilities	<u>24,172</u>	<u>36,629</u>
<u>Net</u>	45,517	85,943
<u>Non-financial Assets</u>		
Tangible capital assets	-	
Prepaid expenses	<u>1,241</u>	<u>-</u>
Accumulated Surplus	<u><u>46,758</u></u>	<u><u>85,943</u></u>

SCHEDULE 9

**FORT MCPHERSON DISTRICT EDUCATION AUTHORITY
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED JUNE 30, 2013**

	2013	2013	2012
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
<u>REVENUES</u>			
Contributions from Divisional Council	47,700	62,400	63,220
GNWT revenue	50,300	65,621	48,560
Federal Government	259,000	180,622	231,450
Other	<u>30,000</u>	<u>78,777</u>	<u>51,993</u>
TOTAL REVENUES	<u>387,000</u>	<u>387,420</u>	<u>395,223</u>
<u>EXPENSES</u>			
Administration	46,240	76,534	44,121
School programs	80,040	109,099	98,589
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	<u>260,720</u>	<u>240,973</u>	<u>242,274</u>
TOTAL EXPENSES	<u>387,000</u>	<u>426,606</u>	<u>384,984</u>
OPERATING SURPLUS (DEFICIT)	-	(39,186)	10,239
SURPLUS (DEFICIT) JULY 1	<u>85,944</u>	<u>85,944</u>	<u>75,705</u>
SURPLUS (DEFICIT) JUNE 30	<u>85,944</u>	<u>46,758</u>	<u>85,944</u>

SCHEDULE 10

FORT MCPHERSON DISTRICT EDUCATION AUTHORITY
 SCHEDULE OF EXPENSES
 FOR THE YEAR ENDED JUNE 30, 2013

	School Programs	Inclusive Schooling	Residences	Operations & Maintenance	Admin	Aboriginal Languages	Totals
SALARIES							
Teachers	-	-	-	-	-	-	-
Instruction Assistant	67,900	-	-	-	-	-	67,900
Non-instructional staff	11,218	-	-	-	37,549	191,648	240,415
Board/Trustee honoraria	-	-	-	-	7,450	1,000	8,450
							-
EMPLOYEE BENEFITS							
Employee benefit/allowance	5,543	-	-	-	3,326	13,303	22,172
Leave and termination	-	-	-	-	-	-	-
							-
SERVICES PURCHASED/ CONTRACTED							
Professional/technical services	-	-	-	-	-	-	-
Postage/communication	-	-	-	-	889	-	889
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Student travel	6,396	-	-	-	-	1,068	7,464
Advertising/printing/publishing	-	-	-	-	-	-	-
Maintenance/repair	-	-	-	-	-	-	-
Rentals/leases	-	-	-	-	-	1,600	1,600
Others	3,925	-	-	-	5,165	-	9,090
Contracted services	1,000	-	-	-	-	11,546	12,546
							-
MATERIALS/SUPPLIES/FREIGHT							
Materials	12,425	-	-	-	22,156	19,443	54,024
Furniture and equipment	-	-	-	-	-	1,364	1,364
Freight	692	-	-	-	-	-	692
							-
TOTAL EXPENSES	109,099	-	-	-	76,534	240,973	426,606

**INUVIK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED JUNE 30, 2013**

	2013	2012
<u>Financial Assets</u>		
Cash	88,029	71,953
Due from related party	12,734	16,757
Other accounts receivable	2,240	1,000
Short-term Investment	13,498	13,405
	<u>116,501</u>	<u>103,115</u>
Total Financial Assets	<u>116,501</u>	<u>103,115</u>
<u>Liabilities</u>		
Accounts payable	13,543	8,527
Wages payable	596	-
Deferred revenue	26,610	6,069
Facility User Deposits	3,715	-
	<u>44,464</u>	<u>14,596</u>
Total Liabilities	<u>44,464</u>	<u>14,596</u>
<u>Net</u>	72,037	88,519
<u>Non-financial Assets</u>		
Tangible capital assets	-	-
Prepaid expenses	329	280
	<u>329</u>	<u>280</u>
Accumulated Surplus	<u><u>72,366</u></u>	<u><u>88,799</u></u>

**INUVIK DISTRICT EDUCATION AUTHORITY
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED JUNE 30, 2013**

	2013 Budget	2013 Actual	2012 Actual
<u>REVENUES</u>			
Contributions from Divisional Council	203,800	233,000	235,020
GNWT revenue	5,156	-	12,358
Investment income	80	92	89
Other revenue	<u>54,655</u>	<u>64,700</u>	<u>30,303</u>
TOTAL REVENUES	<u>263,691</u>	<u>297,792</u>	<u>277,770</u>
<u>EXPENSES</u>			
Administration	86,450	92,018	83,937
School programs	141,905	115,162	104,032
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	<u>97,255</u>	<u>107,044</u>	<u>98,714</u>
TOTAL EXPENSES	<u>325,610</u>	<u>314,225</u>	<u>286,684</u>
OPERATING SURPLUS (DEFICIT)	(61,919)	(16,433)	(8,914)
SURPLUS (DEFICIT) JULY 1	<u>88,799</u>	<u>88,799</u>	<u>97,713</u>
SURPLUS (DEFICIT) JUNE 30	<u><u>26,880</u></u>	<u><u>72,366</u></u>	<u><u>88,799</u></u>

SCHEDULE 13

INUVIK DISTRICT EDUCATION AUTHORITY
 SCHEDULE OF EXPENSES
 FOR THE YEAR ENDED JUNE 30, 2013

	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Aboriginal Languages	Totals
SALARIES							
Teachers	-	-	-	-	-	-	-
Instruction Assistant	-	-	-	-	-	69,848	69,848
Non-instructional staff	33,500	-	-	-	62,954	5,250	101,704
Board/Trustee honoraria	-	-	-	-	10,375	-	10,375
EMPLOYEE BENEFITS							
Employee benefit/allowance	-	-	-	-	4,511	5,381	9,892
Leave and termination	-	-	-	-	-	-	-
SERVICES PURCHASED/ CONTRACTED							
Professional/technical services	-	-	-	-	-	-	-
Postage/communication	-	-	-	-	-	-	-
Utilities	1,014	-	-	-	3,153	-	4,167
Travel	300	-	-	-	-	900	1,200
Student travel/awards	1,307	-	-	-	-	2,990	4,297
Advertising/printing/publishing	-	-	-	-	116	-	116
Maintenance/repair	-	-	-	-	704	-	704
Rentals/leases	21,339	-	-	-	-	-	21,339
Others	1,446	-	-	-	3,402	-	4,848
Contracted services	17,306	-	-	-	1,085	5,929	24,320
MATERIALS/SUPPLIES/FREIGHT							
Materials	38,950	-	-	-	5,718	16,746	61,414
Furniture and equipment	-	-	-	-	-	-	-
Freight	-	-	-	-	-	-	-
TOTAL EXPENSES	115,162	-	-	-	92,018	107,044	314,224

**PAULATUK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED JUNE 30, 2013**

	2013	2012
<u>Financial Assets</u>		
Cash	5,908	10,323
Due from related party	<u>7,260</u>	<u>24,707</u>
Total Financial Assets	<u>13,168</u>	<u>35,029</u>
<u>Liabilities</u>		
Wages Payable	775	2,231
Deferred Revenue	<u>4,000</u>	<u>-</u>
Total Liabilities	<u>4,775</u>	<u>2,231</u>
<u>Net</u>	8,393	32,798
<u>Non-financial Assets</u>		
Tangible capital assets	-	-
Prepaid expenses	<u>-</u>	<u>213</u>
Accumulated Surplus	<u><u>8,393</u></u>	<u><u>33,011</u></u>

**PAULATUK DISTRICT EDUCATION AUTHORITY
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED JUNE 30, 2013**

	2013 <u>Budget</u>	2013 <u>Actual</u>	2012 <u>Actual</u>
<u>REVENUES</u>			
Contributions from Divisional Council	38,900	39,705	43,180
Bingo revenue	6,000	3,691	14,554
Other revenue	<u>4,000</u>	<u>4,375</u>	<u>5,522</u>
TOTAL REVENUES	<u>48,900</u>	<u>47,771</u>	<u>63,256</u>
<u>EXPENSES</u>			
Administration	27,905	38,791	28,912
School programs	20,795	29,618	16,487
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	<u>200</u>	<u>3,980</u>	<u>3,494</u>
TOTAL EXPENSES	<u>48,900</u>	<u>72,389</u>	<u>48,893</u>
OPERATING SURPLUS (DEFICIT)	-	(24,618)	14,363
SURPLUS (DEFICIT) JULY 1	<u>33,011</u>	<u>33,011</u>	<u>18,648</u>
SURPLUS (DEFICIT) JUNE 30	<u><u>33,011</u></u>	<u><u>8,393</u></u>	<u><u>33,011</u></u>

SCHEDULE 16

**PAULATUK DISTRICT EDUCATION AUTHORITY
SCHEDULE OF EXPENSES
FOR THE YEAR ENDED JUNE 30, 2013**

	School Programs	Inclusive Schooling	Student Accommodatio	Operations & Maintenance	Admin	Aboriginal Languages	Totals
SALARIES							
Teachers	-	-	-	-	-	-	-
Instruction Assistant	-	-	-	-	-	-	-
Non-instructional staff	8,186	-	-	-	18,556	-	26,742
Board/Trustee honoraria	-	-	-	-	7,350	3,605	10,955
EMPLOYEE BENEFITS							
Employee benefit/allowance	1,018	-	-	-	1,018	-	2,036
Leave and termination	-	-	-	-	-	-	-
SERVICES PURCHASED/ CONTRACTED							
Professional/technical services	-	-	-	-	-	-	-
Postage/communication	-	-	-	-	1,707	-	1,707
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Student travel	2,325	-	-	-	-	-	2,325
Advertising/printing/publishing	-	-	-	-	-	-	-
Maintenance/repair	-	-	-	-	-	-	-
Rentals/leases	-	-	-	-	-	-	-
Others	-	-	-	-	933	-	933
Contracted services	8,000	-	-	-	6,684	-	14,684
	-	-	-	-	-	-	-
MATERIALS/SUPPLIES/FREIGHT							
Materials	8,362	-	-	-	2,543	375	11,280
Furniture and equipment	-	-	-	-	-	-	-
Freight	1,727	-	-	-	-	-	1,727
TOTAL	29,618	-	-	-	38,791	3,980	72,389

**SACHS HARBOUR DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED JUNE 30, 2013**

	2013	2012
<u>Financial Assets</u>		
Cash	3,256	32,592
Due from related party	50,314	26,740
Accounts Receivable	800	-
Total Financial Assets	<u>54,370</u>	<u>59,332</u>
<u>Liabilities</u>		
Accounts payable	13,800	24,000
Prepaid Facility Rental	450	456
Total Liabilities	<u>14,250</u>	<u>24,456</u>
<u>Net</u>	40,120	34,876
<u>Non-financial Assets</u>		
Tangible capital assets	-	-
Prepaid expenses	-	-
Accumulated Surplus	<u><u>40,120</u></u>	<u><u>34,876</u></u>

**SACHS HARBOUR DISTRICT EDUCATION AUTHORITY
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED JUNE 30, 2013**

	2013 <u>Budget</u>	2013 <u>Actual</u>	2012 <u>Actual</u>
<u>REVENUES</u>			
Contributions from Divisional Council	24,210	27,777	25,760
Facility Rental Revenue	-	1,400	-
TOTAL REVENUES	<u>24,210</u>	<u>29,177</u>	<u>25,760</u>
<u>EXPENSES</u>			
Administration	12,961	4,859	2,295
School programs	-	17,087	17,871
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	1,350	1,987	50
TOTAL EXPENSES	<u>14,311</u>	<u>23,933</u>	<u>20,216</u>
OPERATING SURPLUS (DEFICIT)	9,899	5,244	5,544
SURPLUS (DEFICIT) JULY 1	<u>34,876</u>	<u>34,876</u>	<u>29,332</u>
SURPLUS (DEFICIT) JUNE 30	<u>44,775</u>	<u>40,120</u>	<u>34,876</u>

SCHEDULE 19

SACHS HARBOUR DISTRICT EDUCATION AUTHORITY
 SCHEDULE OF EXPENSES
 FOR THE YEAR ENDED JUNE 30, 2013

	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Admin	Aboriginal Languages	Totals
SALARIES							
Teachers	-	-	-	-	-	-	-
Instruction Assistant	-	-	-	-	-	-	-
Non-instructional staff	-	-	-	-	866	-	866
Board/Trustee honoraria	-	-	-	-	1,049	-	1,049
EMPLOYEE BENEFITS							
Employee benefit/allowance	-	-	-	-	38	-	38
Leave and termination	-	-	-	-	-	-	-
SERVICES PURCHASED/ CONTRACTED							
Professional/technical services	-	-	-	-	-	-	-
Postage/communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	1,682	-	1,682
Student travel	-	-	-	-	-	-	-
Advertising/printing/publishing	-	-	-	-	-	-	-
Maintenance/repair	-	-	-	-	-	-	-
Rentals/leases	-	-	-	-	-	-	-
Others	-	-	-	-	292	-	292
Contracted services	12,300	-	-	-	-	-	12,300
MATERIALS/SUPPLIES/FREIGHT							
Materials	4,402	-	-	-	932	1,987	7,321
Furniture and equipment	-	-	-	-	-	-	-
Freight	385	-	-	-	-	-	385
TOTAL	17,087	-	-	-	4,859	1,987	23,933

SCHEDULE 20

**TUKTOYAKTUK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED JUNE 30, 2013**

	<u>2013</u>	<u>2012</u>
FINANCIAL ASSETS		
Cash	8,719	21,252
Due from related party	<u>47,358</u>	<u>15,681</u>
	<u>56,077</u>	<u>36,933</u>
 LIABILITIES		
Accounts Payable	31,860	16,694
Wages Payable	2,539	1,175
Deferred Revenue	<u>7,811</u>	<u>3,635</u>
	<u>42,210</u>	<u>21,504</u>
 NET	13,867	15,429
 NON-FINANCIAL ASSETS		
Tangible capital assets	-	-
Prepaid expenses	<u>-</u>	<u>-</u>
ACCUMULATED SURPLUS	<u><u>13,867</u></u>	<u><u>15,429</u></u>

SCHEDULE 21

**TUKTOYAKTUK DISTRICT EDUCATION AUTHORITY
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED JUNE 30, 2013**

	2013 Budget	2013 Actual	2012 Actual
REVENUE			
Contributions from Divisional Council	73,848	75,700	77,060
GNWT revenue	-	10,600	9,500
Federal Govt revenue	29,000	26,940	41,408
Other revenue	17,500	51,164	75,812
	120,348	164,404	203,780
EXPENDITURES			
Administration	33,848	44,676	69,470
School Programs	86,500	100,696	90,195
Inclusive Schooling	-	-	-
Student Accommodations	-	-	-
Operations and Maintenance	-	-	-
Aboriginal Language/Cultural Programs	-	20,594	20,149
	120,348	165,966	179,814
OPERATING SURPLUS (DEFICIT)	-	(1,562)	23,966
SURPLUS (DEFICIT) JULY 1			
SURPLUS (DEFICIT) JUNE 30	15,429	15,429	(8,537)
	15,429	13,867	15,429

SCHEDULE 22

TUKTOYAKTUK DISTRICT EDUCATION AUTHORITY
 SCHEDULE OF EXPENSES
 FOR THE YEAR ENDED JUNE 30, 2013

	School Programs	Inclusive Schooling	Residences	Operations & Maintenance	Administration	Aboriginal Languages	Totals
SALARIES							
Teachers	-	-	-	-	-	-	-
Instruction Assistant	-	-	-	-	-	-	-
Non-instructional staff	19,195	-	-	-	17,321	2,388	38,904
Board/Trustee honoraria	-	-	-	-	3,475	-	3,475
EMPLOYEE BENEFITS							
Employee benefit/allowance	7,116	-	-	-	6,261	-	13,377
Leave and termination	-	-	-	-	-	-	-
SERVICES PURCHASED/ CONTRACTED							
Professional/technical services	-	-	-	-	-	-	-
Postage/communication	-	-	-	-	136	-	136
Utilities	-	-	-	-	-	-	-
Travel	75	-	-	-	-	-	75
Student support/awards	3,661	-	-	-	-	-	3,661
Advertising/printing/publishing	108	-	-	-	-	-	108
Maintenance/repair	-	-	-	-	-	-	-
Rentals/leases	-	-	-	-	-	-	-
Others	1,366	-	-	-	11,311	-	12,677
Contracted services	32,478	-	-	-	484	9,733	42,695
MATERIALS/SUPPLIES/FREIGHT							
Materials	36,697	-	-	-	5,628	8,473	50,798
Furniture and equipment	-	-	-	-	-	-	-
Freight	-	-	-	-	60	-	60
TRANSFERS	-	-	-	-	-	-	-
TOTAL EXPENSES	100,696	-	-	-	44,676	20,594	165,966

SCHEDULE 23

ULUKHAKTOK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED JUNE 30, 2013

	2013	2012
<u>Financial Assets</u>		
Cash	58,328	43,430
Due from related party	23,206	39,217
Total Financial Assets	81,534	82,647
<u>Liabilities</u>		
Accounts payable	406	250
Wages payable	632	502
Deferred revenue	38,464	40,980
Total Liabilities	39,502	41,732
<u>Net</u>	42,032	40,915
<u>Non-financial Assets</u>		
Tangible capital assets	-	-
Prepaid expenses	-	-
Accumulated Surplus	42,032	40,915

**ULUKHAKTOK DISTRICT EDUCATION AUTHORITY
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED JUNE 30, 2013**

	<u>2013 Budget</u>	<u>2013 Actual</u>	<u>2012 Actual</u>
<u>REVENUES</u>			
Contributions from Divisional Council	42,300	48,500	48,980
GNWT	-	74,955	49,050
Other Revenue	-	16,067	8,220
	<u>42,300</u>	<u>139,522</u>	<u>106,250</u>
<u>EXPENSES</u>			
Administration	12,775	22,748	16,234
School programs	18,775	95,885	66,395
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	10,750	19,772	23,917
	<u>42,300</u>	<u>138,405</u>	<u>106,546</u>
OPERATING SURPLUS (DEFICIT)	-	1,117	(296)
SURPLUS (DEFICIT) JULY 1	<u>40,915</u>	<u>40,915</u>	<u>41,211</u>
SURPLUS (DEFICIT) JUNE 30	<u>40,915</u>	<u>42,032</u>	<u>40,915</u>

See attached notes.

**ULUKHAKTOK DISTRICT EDUCATION AUTHORITY
SCHEDULE OF EXPENSES
FOR THE YEAR ENDED JUNE 30, 2013**

	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Admin	Aboriginal Languages	Totals
SALARIES							
Teachers	10,982	-	-	-	-	-	10,982
Instruction Assistant	-	-	-	-	-	-	-
Non-instructional staff	30,290	-	-	-	3,441	10,763	44,494
Board/Trustee honoraria	602	-	-	-	13,354	-	13,956
EMPLOYEE BENEFITS							
Employee benefit/allowance	-	-	-	-	3,335	-	3,335
Leave and termination	-	-	-	-	-	-	-
SERVICES PURCHASED/ CONTRACTED							
Professional/technical services	-	-	-	-	-	-	-
Postage/communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Student support/awards	8,605	-	-	-	-	-	8,605
Advertising/printing/publishing	-	-	-	-	-	-	-
Maintenance/repair	-	-	-	-	-	-	-
Rentals/leases	-	-	-	-	-	-	-
Others	3,093	-	-	-	2,558	-	5,651
Contracted services	-	-	-	-	-	-	-
MATERIALS/SUPPLIES/FREIGHT							
Materials	16,088	-	-	-	60	9,009	25,157
Furniture and equipment	26,224	-	-	-	-	-	26,224
Freight	-	-	-	-	-	-	-
TOTAL	95,885	-	-	-	22,748	19,772	138,405

**BEAUFORT-DELTA EDUCATION COUNCIL
STATEMENT OF FINANCIAL POSITION
NON-CONSOLIDATED
FOR THE YEAR ENDED JUNE 30, 2013**

	2013	2012
<u>Financial Assets</u>		
Cash	3,258,687	2,452,884
Due from the GNWT	38,713	22,967
Other accounts receivable	518,273	360,840
	<u>3,815,673</u>	<u>2,836,691</u>
TRUST FUND	<u>256,824</u>	<u>253,665</u>
Total Financial Assets	<u>4,072,497</u>	<u>3,090,356</u>
<u>Liabilities</u>		
Accounts payable and accrued liabilities	690,305	410,413
Due to related party	172,752	128,960
Accrued salaries	1,884,995	1,811,849
Due to the GNWT	28,934	4,776
Employee deductions payable	38,898	37,800
Deferred revenue	128,638	235,869
Leave and termination benefits	2,090,480	2,089,639
	<u>5,035,001</u>	<u>4,719,306</u>
TRUST FUND	<u>256,824</u>	<u>253,665</u>
Total Liabilities	<u>5,291,825</u>	<u>4,972,971</u>
<u>Net</u>	(1,219,328)	(1,882,615)
<u>Non-financial Assets</u>		
Tangible capital assets		
Prepaid expenses	16,603	28,746
Accumulated Surplus.(Deficit)	<u>(1,202,725)</u>	<u>(1,853,868)</u>

**BEAUFORT-DELTA EDUCATION COUNCIL
STATEMENT OF OPERATIONS
NON-CONSOLIDATED
FOR THE YEAR ENDED JUNE 30, 2013**

	2013 <u>Budget</u>	2013 <u>Actual</u>	2012 <u>Actual</u>
<u>OPERATING FUND</u>			
REVENUES			
Government of the NWT			
Regular contribution	27,410,969	27,675,986	28,667,698
Other ECE Contributions	375,000	901,254	314,394
Other contributions	-	608,606	459,279
	<u>27,785,969</u>	<u>29,185,846</u>	<u>29,441,371</u>
Federal Government	-	-	-
Board generated funds			
Investment income	20,000	26,168	24,583
Other	135,000	260,030	210,082
Total generated funds	<u>155,000</u>	<u>286,199</u>	<u>234,665</u>
TOTAL REVENUES	<u>27,940,969</u>	<u>29,472,045</u>	<u>29,676,035</u>
<u>EXPENSES</u>			
Administration	1,730,281	2,425,363	2,092,170
School programs	18,676,436	19,232,727	19,450,813
Inclusive schooling	4,649,761	4,111,585	4,608,916
Student accommodations	170,000	207,401	175,041
Operations and maintenance	698,006	665,465	889,723
Aboriginal language/cultural programs	1,929,582	2,178,361	2,345,753
TOTAL EXPENSES	<u>27,854,067</u>	<u>28,820,902</u>	<u>29,562,416</u>
OPERATING SURPLUS (DEFICIT)	86,902	651,143	113,619
SURPLUS (DEFICIT) JULY 1	<u>(1,853,868)</u>	<u>(1,853,868)</u>	<u>(1,967,487)</u>
SURPLUS (DEFICIT) JUNE 30	<u>(1,766,966)</u>	<u>(1,202,725)</u>	<u>(1,853,868)</u>

**BEAUFORT-DELTA EDUCATION COUNCIL
SCHEDULE OF EXPENDITURE
NON-CONSOLIDATED
FOR THE YEAR ENDED JUNE 30, 2013**

	School Programs	Inclusive Schooling	Student Accommodations	Operations & Maintenance	Administration	Aboriginal Languages	Totals
SALARIES							
Teachers	10,568,143	1,043,009	-	-	-	1,112,271	12,723,423
Instruction Assistant	7,984	1,051,446	-	-	-	-	1,059,429
Non-instructional staff	1,829,544	595,018	-	-	1,237,585	80,266	3,742,414
Board/Trustee honoraria	-	-	-	-	43,778	-	43,778
EMPLOYEE BENEFITS							
Employee benefit/allowance	4,537,588	1,010,672	-	120,122	71,500	484,899	6,224,781
Leave and termination	214,599	30,563	-	-	379,558	4,834	629,554
SERVICES PURCHASED/ CONTRACTED							
Professional/technical services	-	25,853	-	-	42,149	-	68,001
Postage/communication	95,916	42,713	2,944	-	35,856	-	177,430
Utilities	-	-	-	-	-	-	-
Travel	223,641	79,813	8,692	-	198,799	36,432	547,377
Student travel	80,456	-	188,140	-	-	21,400	289,996
Advertising/printing/publishing	525	-	1,283	9,951	18,043	-	29,803
Maintenance/repair	61,039	-	-	-	21,054	8,549	90,642
Rentals/leases	122,054	-	-	138,665	16,012	7,105	283,836
Others	75,357	-	-	396,728	14,187	42,390	528,662
Contracted services	74,785	-	-	-	47,276	191,238	313,299
MATERIALS/SUPPLIES/FREIGHT							
Materials	687,381	44,327	6,340	-	42,980	42,479	823,508
Furniture and equipment	373,600	186,380	-	-	9,211	31,778	600,969
Freight	72,101	1,791	-	-	9,175	219	83,285
CONTRIBUTIONS/TRANSFERS							
Transfers - Other	208,014	-	-	-	238,200	114,500	560,714
Transfers to Capital	-	-	-	-	-	-	-
AMORTIZATION							
	-	-	-	-	-	-	-
DEBT SERVICES							
	-	-	-	-	-	-	-
	19,232,727	4,111,585	207,401	665,465	2,425,363	2,178,361	28,820,902

SCHEDULE 29

**BEAUFORT-DELTA EDUCATION COUNCIL
REPORT ON ACTIVITIES OF SPECIFIC PROGRAMS
INFRASTRUCTURE
FOR THE YEAR ENDED JUNE 30, 2013**

Personnel Infrastructure	2013	2012
Contributions	<u>493,842</u>	<u>460,708</u>
Expenses		
Applicant Travel	-	4,321
Staff Advertising	-	-
Removal In/Transfer	294,252	356,590
Ultimate Removal	125,231	261,403
WCB Premiums	<u>120,122</u>	<u>112,984</u>
Total Expenses	<u>539,604</u>	<u>735,298</u>
Net Surplus (Deficit)	<u>(45,762)</u>	<u>(274,590)</u>
Leases Infrastructure		
Contributions	<u>201,554</u>	<u>143,391</u>
Expenses		
Leases	138,665	154,425
Other (specify)	-	-
Total Expenses	<u>138,665</u>	<u>154,425</u>
Net Surplus (Deficit)	<u>62,889</u>	<u>(11,034)</u>
REPAYABLE TO EDUCATION, CULTURE AND EMPLOYMENT	<u><u>17,127</u></u>	

**BEAUFORT-DELTA EDUCATION COUNCIL
REPORT ON ACTIVITIES OF SPECIFIC PROGRAMS
FRENCH LANGUAGE PROGRAMS
FOR THE YEAR ENDED JUNE 30, 2013**

	Contributions Jul 1 to June 30	Total Expenses July 1 to June 30	Variance
Bilateral Agreement Funding			
Special projects:			
Teacher's Assistant Salary	30,000	26,222	3,778
Core French 1:12 salary	25,000	537,400	(512,400)
French Immersion-Pioneer Class	70,000	138,117	(68,117)
French Immersion-Pioneer Class (Resourc	5,000	4,201	799
French Resources	4,000	3,235	765
Cultural Activities	3,000	1,190	1,810
Professional Development	5,000	5,663	(663)
French Monitor	13,701	15,240	(1,539)
TOTAL	<u>155,701</u>	<u>731,268</u>	<u>(575,568)</u>
Regular GNWT Funding			
Immersion program	130,701		
Core French instruction	25,000		
Total	<u>155,701</u>		

SCHEDULE 31

**BEAUFORT-DELTA EDUCATION COUNCIL
REPORT ON ACTIVITIES OF SPECIFIC PROGRAMS
ABORIGINAL LANGUAGES
FOR THE YEAR ENDED JUNE 30, 2013**

Contribution Agreement Aboriginal Languages	July 1 to March 31	April 1 to June 30	Total GNWT Fiscal Year
Revenues			
Funding Received July-March	78,000	-	78,000
Total Funding	78,000	-	78,000
Expenses			
Salaries	100,000	-	100,000
Other O & M	89,498	-	89,498
Deficit of Funding - June 30 Prev.Yr.	202,000	1,280	203,280
Total Expenses	391,498	1,280	392,778
Surplus March 31			
Surplus June 30			
Deficit March 31	(313,498)	-	(313,498)
Deficit June 30	-	(1,280)	(1,280)
Net Surplus/(Deficit)	(313,498)	(1,280)	(314,778)

SCHEDULE 32

**BEAUFORT-DELTA EDUCATION COUNCIL
REPORT ON ACTIVITIES OF SPECIFIC PROGRAMS
STUDENT SUCCESS INITIATIVE
FOR THE YEAR ENDED JUNE 30, 2013**

NWT Student Success Initiative

Professional Development Initiative

Title of Project: Ongoing Development of Collaborative Teams and Response to Intervention

	<u>2013</u>
Revenue	<u>162,050</u>
Expenses	
Salaries/Wages	
Facilitator fees (include per diem)	12,709
Substitute teacher wages	
Travel	
Facilitator travel	7,526
Air charter	20,537
Staff travel	38,504
Accommodation	33,362
Daily per diems	39,828
Other expenses	4,119
Workshop Expenses	
Room rental	2,625
Refreshments	1,748
Resources	570
Miscellaneous (stationery)	<u>522</u>
Total Expenses	<u>162,050</u>
Net Surplus/Deficit	<u><u>-</u></u>

SCHEDULE 33

**BEAUFORT-DELTA EDUCATION COUNCIL
REPORT ON ACTIVITIES OF SPECIFIC PROGRAMS
STUDENT SUCCESS INITIATIVE
FOR THE YEAR ENDED JUNE 30, 2013**

NWT Student Success Initiative

Title of Project: Angik School CTS - YEAR 2 OF 2

	2013
APPROVED REVENUE	
NWT SSI	40,000
DEFERRED - 2012	<u>9,606</u>
	<u>49,606</u>
EXPENDITURES	
REPAIR/MTNCE- BLDG.	37,350
OTHER SUPPLIES	1,359
TEXTBOOKS	-
FURNITURE & EQUIPMEN	-
FREIGHT - GENERAL	<u>-</u>
TOTAL EXPENDITURES	<u>38,709</u>
SURPLUS	<u>10,897</u>
DEFERRED - 2012 - 2013	<u>10,897</u>

SCHEDULE 34

**BEAUFORT-DELTA EDUCATION COUNCIL
REPORT ON ACTIVITIES OF SPECIFIC ACTIVITIES -
STUDENT SUCCESS INITIATIVE
FOR THE YEAR ENDED JUNE 30, 2013**

NWT Student Success Initiative
Title of Project: Gwich'in Education Forum

APPROVED REVENUE	
NWT SSI	<u>25,000</u>
EXPENSES	
GWICH'IN TRIBAL COUNCIL	<u>25,000</u>
TOTAL EXPENSES	<u>25,000</u>
SURPLUS	<u><u>-</u></u>

**BEAUFORT-DELTA EDUCATION COUNCIL
REPORT ON ACTIVITIES OF SPECIFIC PROGRAMS
STUDENT SUCCESS INITIATIVE
FOR THE YEAR ENDED JUNE 30, 2013**

NWT Student Success Initiative**Title of Project: eLEARNING DEVELOPMENT/IMPLEMENTATION - YEAR 2 OF 3****APPROVED REVENUE**

NWT SSI	35,000
DEFERRED - 2012	74,165
	<u>109,165</u>

EXPENSES

INTERNET	42,713
CLASSROOM MATERIALS	3,557
EDUCATION ASSISTANTS	64,721
COMPUTER SOFTWARE	31,464
COMPUTER HARDWARE	16,151
DUTY TRAVEL	1,981
STUDENT TRAVEL	3,310
	<u>163,897</u>

TOTAL EXPENSES163,897**SURPLUS (DEFICIT)**(54,732)

BEAUFORT-DELTA EDUCATION COUNCIL
REPORT ON ACTIVITIES OF SPECIFIC PROGRAMS
DETAILS OF ABORIGINAL AND CULTURAL-BASED EDUCATION EXPENSES
FOR THE YEAR ENDED JUNE 30, 2013

FUNCTION	<u>Aboriginal Language and Culture-Based Education</u>				Total
	Student Instruction	Teaching/ Learning Resources	Professional Development	School Activities and Integrated Community Programs	
<u>SALARIES</u>					
ALCBE Teachers	1,121,879	-	-	-	1,121,879
Language Consultants	70,658	-	-	-	70,658
Instruction Assistants	69,848	-	-	-	69,848
Non Instructional Staff	-	-	-	379,942	379,942
Honoraria	-	-	-	28,005	28,005
Elders in Schools	-	-	-	13,875	13,875
<u>EMPLOYEE BENEFITS</u>					
Employee Benefits/Allowances	489,733	-	-	28,674	518,407
<u>SERVICES PURCHASED/CONTRACTED</u>					
Professional/Technical Services	-	-	-	-	-
Travel	4,292	-	32,256	900	37,447
Student Transportation (Bussing)	-	-	-	25,458	25,458
Advertising/Printing/Publishing	33,732	5,000	-	-	38,732
Maintenance/Repair	-	-	-	8,549	8,549
Rentals/Leases	-	-	-	9,605	9,605
Other Contracted Services	-	189,498	-	30,808	220,306
<u>MATERIALS/SUPPLIES/FREIGHT</u>					
Materials	-	13,127	14,500	115,114	142,741
Freight	219	-	-	-	219
TOTAL	1,790,360	207,625	46,756	640,931	2,685,671

**BEAUFORT-DELTA EDUCATION COUNCIL
REPORT ON ACTIVITIES OF SPECIFIC PROGRAMS
DETAILS OF INCLUSIVE SCHOOLING EXPENSES
FOR THE YEAR ENDED JUNE 30, 2013**

FUNCTION	Staff Development	Assistive Technology	Student Resources	General Inclusive Schooling	Total
<u>SALARIES</u>					
Program Support Teachers	-	-	-	1,043,009	1,043,009
Consultants	-	-	-	280,395	280,395
Support Assistants	-	-	-	1,029,594	1,029,594
Non Instructional Staff	-	-	-	336,474	336,474
Honoraria	-	-	-	-	-
<u>EMPLOYEE BENEFITS</u>					
Employee Benefits/Allowances	-	-	-	1,041,235	1,041,235
<u>SERVICES PURCHASED/CONTRACTED</u>					
Professional/Technical Services	-	-	-	-	-
Travel	25,573	-	-	54,240	79,813
Student Transportation (Bussing)	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-
Rentals/Leases	-	-	-	-	-
Other Contracted Services	-	42,713	-	25,853	68,566
<u>MATERIALS/SUPPLIES/FREIGHT</u>					
Materials	10,017	54,612	21,823	144,255	230,707
Freight	-	312	-	1,479	1,791
TOTAL	35,589	97,637	21,823	3,956,535	4,111,585