

**Commission scolaire francophone Territoires du Nord-Ouest**

**Financial Statements**

**June 30, 2013**

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**Commission scolaire francophone Territoires du Nord-Ouest****Financial Statements**

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**June 30, 2013****Page**

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## **Independent Auditors' Report**

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

We have audited the accompanying financial statements of Commission scolaire francophone Territoires du Nord-Ouest ("the Commission") which comprise the statement of financial position as at June 30, 2013 and the statements of operations, change in net debt, and the statement of 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 controls as management determines are 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 whether the financial statements are free of 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 Commission'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 Commission'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*

Salaries and benefits paid to management and employees of the Commission 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 did not 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, employee deductions payable, vacation payable, accrued salaries, employee leave and termination benefits and accumulated deficit.

**Independent Auditors' Report (continued)**

**Qualified Opinion**

In our opinion, except for the possible effect of the matters described in the Basis of Qualified Opinion paragraph, these financial statements present fairly, in all material respects, the financial position of the Commission as at June 30, 2013 and the results of its operations, change in net debt and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

*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 kept by the Commission, the financial statements are in agreement therewith, and the transactions that have come under our notice have, in all material respects, been within the statutory powers of the Commission.

**Yellowknife, Northwest Territories  
September 16, 2013**

*MacKay LLP*

**Chartered Accountants**

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Commission scolaire francophone Territoires du Nord-Ouest

Statement of Financial Position

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As at June 30,	2013	2012
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**Financial Assets**

**Current**

Cash	\$ 520,180	\$ 405,855
Restricted cash (Note 3)	35,000	6,250
Temporary investment	-	11,473
Due from the Government of the Northwest Territories (Note 4)	166,535	83,133
Other accounts receivable	49,153	45,541
	<b>770,868</b>	<b>552,252</b>

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**Liabilities**

**Current**

Accounts payable and accrued liabilities	444,016	216,754
Employee deductions payable	1,767	2,780
Vacation payable	32,945	34,635
Contributions repayable (Note 5)	11,143	6,329
Employee leave and termination benefits (Note 6)	148,234	120,584
Deferred revenue (Note 7)	35,000	5,382
Salaries and wages payable (Note 4)	518,978	306,806
	<b>1,192,083</b>	<b>693,270</b>

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<b>Net debt</b>	<b>(421,215)</b>	<b>(141,018)</b>
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**Non-financial assets**

Prepaid expenses and deposits	11,552	12,536
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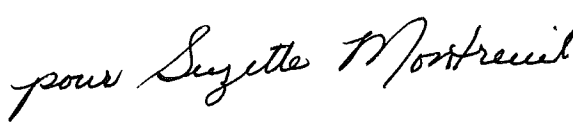
<b>Accumulated deficit</b>	<b>\$ (409,663)</b>	<b>\$ (128,482)</b>
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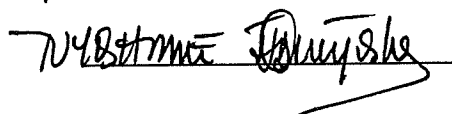
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Commitments (Note 8)

Contingencies (Note 9)

Approved on behalf of the Board

 Trustee *pour* 

 Trustee

# Commission scolaire francophone Territoires du Nord-Ouest

## Statement of Operations

For the year ended June 30,	2013 Budget	2013 Actual	2012 Actual
<b>Revenue</b>			
<b>Government of the Northwest Territories</b>			
Regular contributions	\$ 4,029,703	\$ 4,024,079	\$ 4,256,518
French minority language	1,152,850	1,152,850	1,152,850
Other contributions (note 4)	-	120,779	64,536
	5,182,553	5,297,708	5,473,904
<b>Government of Canada</b>			
Other contributions	44,400	40,731	37,985
<b>Board Generated Funds</b>			
Northwest Territories Teachers' Association			
Contributions	-	51,394	88,148
Interest	-	31	-
School fees	11,000	16,481	6,266
Other revenue	-	9,055	28,781
	11,000	76,961	123,195
	<b>5,237,953</b>	<b>5,415,400</b>	<b>5,635,084</b>
<b>Expenses (Schedule 1)</b>			
School programs	3,425,613	3,656,794	3,837,683
Inclusive schooling	790,397	804,733	838,153
Operations and maintenance	75,795	136,611	144,260
Administration	764,202	983,768	814,055
Aboriginal languages	91,349	114,675	81,417
	<b>5,147,356</b>	<b>5,696,581</b>	<b>5,715,568</b>
<b>Operating surplus (deficit)</b>	<b>90,597</b>	<b>(281,181)</b>	<b>(80,484)</b>
<b>Accumulated deficit, beginning of year</b>	<b>-</b>	<b>(128,482)</b>	<b>(47,998)</b>
<b>Accumulated deficit, end of year</b>	<b>\$ -</b>	<b>\$ (409,663)</b>	<b>\$ (128,482)</b>

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**Commission scolaire francophone Territoires du Nord-Ouest**

**Statement of Change in Net Debt**

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<b>For the year ended June 30,</b>	<b>2013</b>	<b>2012</b>
<b>Operating deficit</b>	<b>\$ (281,181)</b>	<b>\$ (80,484)</b>
<b>Change in prepaid expenses and deposits</b>	<b>984</b>	<b>14,216</b>
<b>Decrease in net debt</b>	<b>\$ (280,197)</b>	<b>\$ (66,268)</b>
<b>Net debt, beginning of year</b>	<b>\$ (141,018)</b>	<b>\$ (74,750)</b>
<b>Net debt, end of year</b>	<b>\$ (421,215)</b>	<b>\$ (141,018)</b>

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Commission scolaire francophone Territoires du Nord-Ouest

**Statement of Cash Flows**

For the year ended June 30,	2013	2012
<b>Operating transactions</b>		
<b>Cash received from:</b>		
Government of Canada	\$ 16,868	\$ 53,912
Government of the Northwest Territories	5,335,448	5,936,025
Recoveries and general revenue	10,501	115,862
	<b>5,362,817</b>	6,105,799
<b>Cash paid for:</b>		
Compensation and benefits	(4,168,630)	(4,593,471)
Operations and maintenance	(1,062,585)	(1,187,008)
	<b>(5,231,215)</b>	(5,780,479)
<b>Cash provided by operating transactions</b>	<b>131,602</b>	325,320
<b>Investing transaction</b>		
Temporary investments	<b>11,473</b>	-
<b>Cash from investing transactions</b>	<b>11,473</b>	-
<b>Change in cash position</b>	<b>143,075</b>	325,320
<b>Cash and cash equivalents, beginning of year</b>	<b>412,105</b>	86,785
<b>Cash and cash equivalents, end of year</b>	<b>\$ 555,180</b>	\$ 412,105
<b>Cash and cash equivalents consist of:</b>		
Cash	\$ 520,180	\$ 405,855
Restricted cash (note 3)	35,000	6,250
	<b>\$ 555,180</b>	\$ 412,105



Notes to Financial Statements

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June 30, 2013

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**1. Significant Accounting Policies**

The financial statements of the Commission scolaire francophone Territoires du Nord-Ouest ("the Commission") have been prepared in accordance with Canadian public sector accounting standards. The financial statements have, in the 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 pre-kindergarten through Grade 12 is offered by the Commission in both Yellowknife and Hay River.

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.

The Commission is a public body performing a function of government in Canada. Paragraph 149(1)(c) of the Income Tax Act provides that a public body performing the function of government in Canada is exempt from taxation.

**(b) Financial instruments**

**(i) Measurement of financial instruments**

The Commission initially measures its financial assets and financial liabilities at fair value adjusted by, in the case of a financial instrument that will not be measured subsequently at fair value, the amount of transaction costs directly attributable to the instrument.

The Commission subsequently measures its financial assets and financial liabilities at amortized cost.

Financial assets measured at amortized cost include cash, restricted cash, accounts receivable and amounts due from the GNWT.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

**1. Significant Accounting Policies (continued)**

**(b) Financial instruments (continued)**

**(ii) Impairment**

Financial assets measured at amortized cost are tested for impairment when there are indicators of possible impairment. When a significant adverse change has occurred during the period in the expected timing or amount of future cash flows from the financial asset or group of assets, a write-down is recognized in net income. The write down reflects the difference between the carrying amount and the higher of:

- the present value of the cash flows expected to be generated by the asset or group of assets;
- the amount that could be realized by selling the assets or group of assets and;
- the net realizable value of any collateral held to secure repayment of the assets or group of assets.

When the events occurring after the impairment confirm that a reversal is necessary, the reversal is recognized in net income up to the amount of the previously recognized impairment.

All significant financial assets and financial liabilities 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.

**(c) 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.

June 30, 2013

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**1. Significant Accounting Policies (continued)**

**(d) Government transfers**

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable.

Government transfers are recognized as revenues when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

Operating transfers are recognized as revenue in the period in which the events giving rise to the transaction occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be determined.

Capital transfers or transfers of tangible capital assets are initially recognized as deferred revenue and subsequently recognized as revenue when the related tangible capital asset are recognized as acquired or built.

**(e) Revenue recognition**

**GNWT - regular contributions**

The regular contributions from the GNWT is determined by a funding formula, based on student enrolment and price and volume fluctuation, and is received in monthly installments. The Commission 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 GNWT. The contribution revenue is recognized when received or receivable.

**GNWT - French minority language**

The French minority language contributions from the GNWT are determined by additional costs related to French minority language, and is received in three installments on the first of November, January and March. The contribution revenue is recognized when received or receivable.

**Other contributions**

The Commission follows the deferral method of accounting for contributions from funding arrangements. Unrestricted contributions are recognized as revenue when they are received or receivable, if the amount can be reasonably estimated and its collection is reasonably assured. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Funds received that are not expended at year-end are either deferred revenue or contributions repayable depending upon the terms of the contribution agreement.

**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.

**Interest**

Interest income is recognized when received or receivable, if the amount can be reasonably estimated.

June 30, 2013

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**1. Significant Accounting Policies (continued)**

**(f) 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.

**(g) Tangible capital assets**

The Commission does not carry any tangible capital assets. All tangible capital assets used by the Commission are purchased by and remain the property of the GNWT.

**(h) Non-financial assets**

Non-financial assets are accounted for as assets by the Commission because they can be used to provide services in future periods. These assets do not normally provide resources to discharge the liabilities of the Commission unless they are sold.

**(i) Donated goods and services**

The school buildings occupied by the Commission are the property of the GNWT. The lease of the office space occupied by the Commission is paid for by the GNWT. The fair value of the use of the building and office space can not be readily determined and, accordingly, has not been reported in the financial statements.

**(j) Budget data**

Section 117 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 Trustees of the Commission 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 expenditures 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 the Commission's policy, regulations and approved budget procedures. The budget data presented in the financial statements reflect the amended budget for the fiscal year, and therefore, include any amendments that may have been made during the year. The budget has not been audited.

**(k) Use of estimates**

The preparation of these financial statements in conformity with Canadian public sector accounting standards, 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.

Notes to Financial Statements

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June 30, 2013

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**2. Changes in Accounting Policies**

The Commission adopted the following new accounting policies:

**Government Transfers - Section PS 3410**

On July 1, 2012, the Commission adopted the PSA Handbook Section 3410 "Government Transfers". The standard includes the requirement for recognition, measurement, presentation, and disclosure of transfers received from government and is effective for years beginning on or after April 1, 2012. This accounting change had no significant impact on the Commission's financial statements

**Financial Instruments - Section PS 3450**

On July 1, 2012, the Commission adopted the PSA handbook section 3450 "Financial Instruments". This standards includes the requirement for recognition, measurement, presentation, and disclosure of financial instruments and is effective for years beginning on or after April 1, 2012. This accounting change had no significant impact on the Commission's financial statements.

**3. Restricted Cash**

Restricted Cash represents funds held in trust for the purpose of covering legal costs related to legal action against the GNWT for the provision of additional classroom space in Hay River (Note 9).

**4. Related Party Transactions**

The Commission is related in terms of common ownership to all GNWT created departments, agencies and corporations. The Commission enters into transactions with these entities in the normal course of business. The Commission 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 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.

**Accounts receivable**

	2013	2012
GNWT - Department of Education, Culture and Employment	\$ 166,535	\$ 83,133

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**Commission scolaire francophone Territoires du Nord-Ouest****Notes to Financial Statements**

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**June 30, 2013**

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**4. Related Party Transactions (continued)****Salaries and wages payable**

	2013	2012
GNWT - Department of Finance (salary accrual)	\$ 518,978	\$ 306,806
GNWT - Department of Finance (payroll tax payable)	1,168	484
	<b>520,146</b>	<b>307,290</b>

**Other contributions - GNWT**

	2013	2012
Department of Education, Culture and Employment	\$ 111,725	\$ 60,242
Department of Health and Social Services	9,054	4,294
	<b>\$ 120,779</b>	<b>\$ 64,536</b>

**5. Contributions Repayable**

Contributions repayable consists of revenues in excess of expenditures for contribution agreements in which surpluses are repayable to the Department.

	2013	2012
<b>Government of the Northwest Territories</b>		
Department of Education, Culture and Employment - Infrastructure funding	\$ 11,143	\$ 6,329

**6. Employee Leave and Termination Benefits**

	2013	2012
Severance liability benefit	\$ 63,728	\$ 50,108
Removal out liability	84,506	70,476
	<b>\$ 148,234</b>	<b>\$ 120,584</b>

**7. Deferred Revenue**

Deferred revenue consists of funding received from the Programme d'appui aux droits linguistiques (PADL) / Language Rights Support Program of Canada for expenditures not yet incurred at year end.

	2013	2012
PADL funding	\$ 35,000	\$ 5,382

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**Commission scolaire francophone Territoires du Nord-Ouest****Notes to Financial Statements**

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**June 30, 2013**

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**8. Commitments**

The Commission is committed to three photocopier lease agreements. One lease agreement is with IOS Financial Services and expires in 2014. The other two lease agreements are with Xerox and expire in 2016.

The Commission is committed to a busing services agreement with Cardinal Coach Lines Ltd. The agreement expires in 2015.

The leases are payable in varying monthly installments. The future minimum payments are as follows:

Expires in fiscal year		2014	2015-2017	Total
<b>Equipment leases</b>				
Xerox WC5755 Printer	2016 \$	3,285 \$	6,571 \$	9,856
Aficio MP C4000	2014	10,140	-	10,140
Xerox WC7125	2016	3,524	3,524	7,048
		16,949	10,095	27,044
<b>Operational Contracts</b>				
Arctic alarm	Continuous	2,375	2,375	4,750
Northern Patrol Services	Continuous	2,688	2,688	5,376
Bus Services	2015	30,000	60,000	90,000
		\$ 52,012 \$	75,158 \$	127,170

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**9. Contingencies**

In early June 2012, a judgement was decreed in the legal action brought by the Commission scolaire against the GNWT to provide additional classroom space in Hay River and to assert the right to enrol students in both schools, and in a second legal action brought against the GNWT by L'Association des Parents Ayants Droit, with the support of the Commission, to provide additional classroom space in Yellowknife.

The GNWT has submitted an appeal, which has not yet been heard by the court. The Commission does not expect any loss or gain from these legal actions against the GNWT.

**10. Accumulated Deficit for Management Purposes**

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 the surplus as shown below.

	2013	2012
Accumulated deficit	\$ (409,664) \$	(128,482)
Accrual for leave and termination benefits	148,234	120,584
	\$ (261,430) \$	(7,898)

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**Notes to Financial Statements**

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June 30, 2013

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**11. Comparative Figures**

The financial statements have been reclassified, where applicable, to conform to the presentation used in the current year.

**12. Financial Instruments**

The Commission 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 Commission is exposed to credit risk from government funding departments and agencies. This risk is minimized due to the credit worthiness of the territorial and federal government.

**b) Liquidity risk**

The Commission has liquidity risk in the accounts payable, accrued liabilities and salaries and wages payable. Liquidity risk is the risk that the Commission cannot repay its obligations when they become due to its creditors. The Commission reduces its exposure to liquidity risk by ensuring that it documents when authorized payments become due and consistently monitoring cash flows.



# Commission scolaire francophone Territoires du Nord-Ouest

## Schedule 1 - Details of Expenses

For the year ended June 30, 2013

	School Programs	Inclusive Schooling	Operation & Maintenance	Administration	Aboriginal Languages	Total
<b>Salaries</b>						
Teachers salaries	\$ 2,615,393	\$ 381,913	\$ -	\$ -	\$ 34,976	\$ 3,032,282
Instruction assistants	159,102	189,685	-	-	-	348,787
Non-instructional staff	376,170	119,997	-	391,655	-	887,822
Board/trustee honorarium	-	-	-	31,903	-	31,903
	<b>3,150,665</b>	<b>691,595</b>	<b>-</b>	<b>423,558</b>	<b>34,976</b>	<b>4,300,794</b>
<b>Employee benefits</b>						
Employee benefits	-	-	27,728	-	-	27,728
Leave and termination benefits	-	-	62,954	-	-	62,954
	<b>-</b>	<b>-</b>	<b>90,682</b>	<b>-</b>	<b>-</b>	<b>90,682</b>
<b>Services purchased</b>						
Advertising/printing	-	-	15,557	15,548	-	31,105
Communications	13,727	-	-	13,727	-	27,454
Contracted services	70,100	37,053	-	450,264	-	557,417
Maintenance/repair	12,282	-	30,372	-	-	42,654
Other	24,067	33,532	-	16,988	21,142	95,729
Rental/leases	104,319	-	-	15,165	-	119,484
Student travel	54,515	-	-	-	-	54,515
Travel	5,737	23,603	-	29,515	9,788	68,643
	<b>284,747</b>	<b>94,188</b>	<b>45,929</b>	<b>541,207</b>	<b>30,930</b>	<b>997,001</b>
<b>Supplies and materials</b>						
Freight	516	2,970	-	589	-	4,075
Materials	220,866	15,980	-	18,414	48,769	304,029
	<b>221,382</b>	<b>18,950</b>	<b>-</b>	<b>19,003</b>	<b>48,769</b>	<b>308,104</b>
	<b>\$ 3,656,794</b>	<b>\$ 804,733</b>	<b>\$ 136,611</b>	<b>\$ 983,768</b>	<b>\$ 114,675</b>	<b>\$ 5,696,581</b>

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**Commission scolaire francophone Territoires du Nord-Ouest****Schedule 2 - Details of Inclusive Schooling Expenses**

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**For the year ended June 30, 2013**

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	Staff Development	Student Resources	General Inclusive Schooling	Total
<b>Function Salaries</b>				
Consultants	\$ -	\$ -	\$ 119,997	\$ 119,997
Honoraria	33,603	-	-	33,603
Program support teachers	33,532	-	381,913	415,445
Supportive assistants	-	-	189,685	189,685
	<b>67,135</b>	<b>-</b>	<b>691,595</b>	<b>758,730</b>
<b>Services Purchased/Contracted</b>				
Other contracted	3,450	-	-	3,450
Travel	-	-	<b>23,603</b>	<b>23,603</b>
<b>Materials/Supplies/Freight</b>				
Freight	-	-	2,970	2,970
Materials	-	15,980	-	15,980
	<b>-</b>	<b>15,980</b>	<b>2,970</b>	<b>18,950</b>
	<b>\$ 70,585</b>	<b>\$ 15,980</b>	<b>\$ 718,168</b>	<b>\$ 804,733</b>

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Commission scolaire francophone Territoires du Nord-Ouest

**Schedule 3 - Details of Aboriginal Language and Culture Expenses**

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For the year ended June 30, 2013

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	Student Instructions	School Activities & Integrated Community Programs	Total
<b>Function Salaries</b>			
ALCBE teachers	\$ 34,976	\$ -	\$ 34,976
Honoraria	-	21,142	21,142
	<b>34,976</b>	<b>21,142</b>	<b>56,118</b>
<b>Services Purchased/Contracted</b>			
Travel	-	9,788	9,788
<b>Materials/Supplies/Freight</b>			
Materials	-	48,769	48,769
	<b>\$ 34,976</b>	<b>\$ 79,699</b>	<b>\$ 114,675</b>

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Commission scolaire francophone Territoires du Nord-Ouest

Schedule 4 - French Language Funding

For the year ended June 30, 2013

	Contributions from GNWT	Commitments from Commission	Expenditures	(Under) Over Funding
<b>STUDENT PARTICIPATION</b>				
School administration (salary)	\$ 231,500	\$ -	\$ 269,378	\$ (37,878)
Retention bursaries	3,500	-	12,000	(8,500)
<b>SCHOOL PROGRAMS</b>				
2 grade level per class (salary)	250,350	1,537,859	2,531,328	(2,280,978)
French resource purchase	10,000	25,000	35,291	(25,291)
Cyber pedagogy (salary)	115,000	-	128,630	(13,630)
Technology resources	40,000	30,000	41,939	(1,939)
<b>PROGRAM ENRICHMENT</b>				
2 secretaries / librarian (salary)	117,500	39,155	172,473	(54,973)
Partnership early childhood	30,000	-	35,345	(5,345)
Teacher assistants for francisation (salary)	120,000	60,000	151,641	(31,641)
Music projects (EASC)	30,000	-	62,901	(32,901)
Cultural activities	40,000	-	44,593	(4,593)
<b>EDUCATIONAL SUPPORT FOR PERSONNEL</b>				
Assistant-superintendent pedagogy (salary)	115,000	15,000	133,345	(18,345)
Assistant-superintendent pedagogy (O&M)	40,000	-	43,299	(3,299)
Professional development	10,000	48,000	41,286	(31,286)
<b>Total</b>	<b>\$ 1,152,850</b>	<b>\$ 1,755,014</b>	<b>\$ 3,703,449</b>	<b>\$ (2,550,599)</b>
<b>Regular GNWT Funding</b>				
<b>Total</b>	<b>\$ 4,024,079</b>			

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Commission scolaire francophone Territoires du Nord-Ouest

**Schedule 5 - Student Success Initiative**

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**For the year ended June 30, 2013**

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	Total
<b>Revenue</b>	<b>\$ 26,821</b>
<b>Expenditures</b>	
<b>Salaries/Wages</b>	
Facilitator fees	3,450
Substitute teacher	1,950
	<b>5,400</b>
<b>Travel</b>	
Facilitator travel	7,700
Staff travel	1,614
	<b>9,314</b>
<b>Workshop expense</b>	
Material	2,369
<b>Total Expenditures</b>	<b>17,083</b>
<b>Surplus</b>	<b>\$ 9,738</b>

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**Commission scolaire francophone Territoires du Nord-Ouest****Schedule 6 - Infrastructure Revenues and Expenses**

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**For the year ended June 30, 2013**

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	<b>Total</b>
<b>Personnel Infrastructure Contributions</b>	<b>\$ 71,464</b>
<b>Expenditures</b>	
Staffing:	
Applicant Travel	1,768
Advertising	14,567
Employee benefits	
Removal in/transfer	61,186
WCB premiums	27,728
	<b>105,249</b>
<b>Personnel infrastructure net</b>	<b>(33,785)</b>
<b>Utilities and Leases Infrastructure Contributions</b>	<b>68,894</b>
<b>Expenditures</b>	
Electricity	-
Fuel	-
Leases	-
Other	14,630
Water/sewer	-
Maintenance	9,337
	<b>23,967</b>
<b>Utilities and leases infrastructure net</b>	<b>44,927</b>
<b>Surplus</b>	<b>\$ 11,142</b>

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