

Consolidated Financial Statements of

**DEHCHO DIVISIONAL
EDUCATION COUNCIL**

June 30, 2015

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Financial Statements

June 30, 2015

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DEHCHO DIVISIONAL EDUCATION COUNCIL

Box 376, Fort Simpson, N.W.T. X0E 0N0

MANAGEMENT DISCUSSION AND ANALYSIS

Introduction

The Management Discussion and Analysis (MD&A) is a go-forward responsibility of management and the Council Members to promote transparency and accountability.

Vision and Core Strategy

The Dehcho Divisional Education Council mission is to provide quality education based on the cultures of its students and partnerships with the communities it serves.

The vision and core strategy for the Dehcho Divisional Education include a variety of goals and objectives, which include:

- Promote excellence in student performance.
- Deliver school programs and activities that support the intellectual, physical, emotional, social, and spiritual development of students.
- Deliver school programs and activities in a manner that integrates traditional and contemporary education practices.
- Provide programs that result in completion of secondary school graduation requirements so that students can pursue post secondary education, skills, training and/or employment.
- Involve students in identification of learning needs and planning school programs.
- Build partnerships with community and regional agencies to meet student needs and strengthen wellness.
- Provide training to trustees, other educational leaders in schools and communities so that they may effectively exercise their roles and responsibilities.
- Promote and encourage the wellness of educational personnel (Trustees, Council staff and school staffs).

Governance, Trustees and Key Management

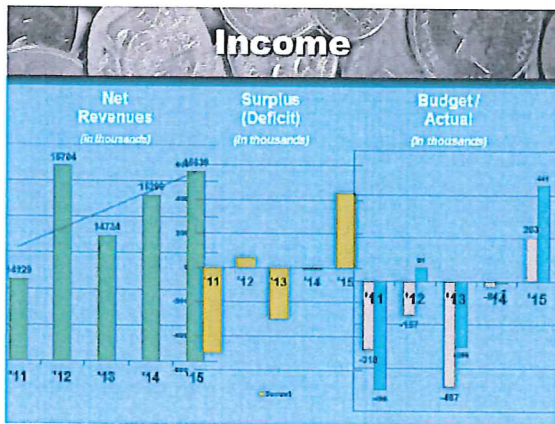
Presently, the Council is represented by trustees from eight communities in the Dehcho region. The Council Members are as follows:

- Fort Providence- Albertine Nadli- Chairperson
- Fort Liard- Kathy Hardisty- Vice Chairperson
- Fort Simpson- Rock Matte
- Jean Marie River- Yvonne Norwegian
- Kakisa Lake- Terry Simba

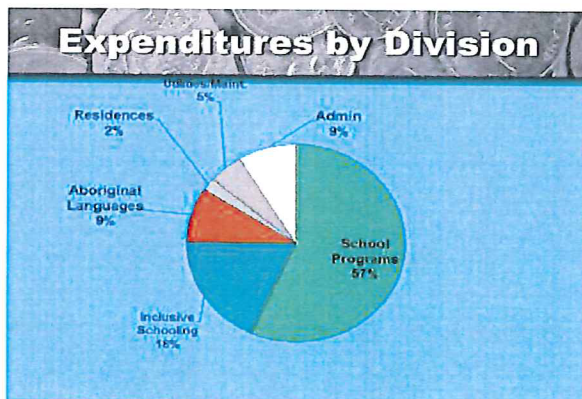
- Trout Lake- Rebecca Murdoch
- Wrigley- Lisa Moses
- Nahanni Butte- Jayne Konisenta

The management staff includes Terry Jaffray, who performs the duties of the Superintendent and is responsible for school operations and overall operations of the Council and David Fiebelkorn who manages the financial and business affairs as Comptroller of the Council.

Key Financial Highlights



Revenue has fluctuated over the past five years due to fluctuating enrollment. Due to these factors and a healthy accumulated surplus from earlier years, the Council has recorded deficits or small surpluses in four of the past five years. Actual surpluses have been favorable over original budgets in four the past five years as Council tries to operate in the most financial responsible manner, taking advantage of cost saving measures wherever possible and maximizing other sources of income wherever possible.



School programs continue to comprise the largest component of expenditures for the Council, with a strong emphasis on Inclusive Schooling and Aboriginal Language programs. The Council has constantly strived to maintain Administration cost at below 10% of total funding.

Total Student and Teacher Populations

COMMUNITY SCHOOL	<u>FORT SIMPSON</u> Thomas Simpson School	<u>FORT BOMPAS</u> Bompas School	<u>FORT PROVIDENCE</u> Deh Gah School	<u>JEAN MARIE RIVER</u> Louie Norwegian School	<u>KAKISA LAKE</u> KAKISA LAKE School	<u>TROUT LAKE</u> Charles Tetcho School	<u>WRIGLEY</u> Chief Julian Yendo School	<u>FORT LIARD</u> Echo Dene School	<u>NAHANNIBUTTE</u> Charles Yohin School	TOTAL
<u>STUDENTS</u>										
Beginning of Year Enrollment	135	117	166	8	4	18	17	111.5	8	584.5
End of Year Enrollment	<u>132</u>	<u>116</u>	<u>165</u>	<u>8</u>	<u>4</u>	<u>18</u>	<u>17</u>	<u>113</u>	<u>10</u>	583
TOTAL BY DISTRICT EDUCATION AUTHORITY (DEA) END OF YEAR		<u>248</u>	<u>165</u>	<u>8</u>	<u>4</u>	<u>18</u>	<u>17</u>	<u>113</u>	<u>10</u>	<u>583</u>
<u>TEACHING STAFF</u>										
Beginning of Year Teachers	10	8.5	11	1	1	2	1.5	8	1	44
End of Year Teachers	<u>10</u>	<u>8.5</u>	<u>11</u>	<u>1</u>	<u>1</u>	<u>2</u>	<u>1.5</u>	<u>8</u>	<u>1</u>	<u>44</u>
TOTAL BY DISTRICT EDUCATION AUTHORITY (DEA) END OF YEAR		<u>18.5</u>	<u>11</u>	<u>1</u>	<u>1</u>	<u>2</u>	<u>1.5</u>	<u>8</u>	<u>1</u>	<u>44</u>

Operating Environment

The Dehcho Divisional Education Council has been strengthened by sound fiscal and operation management over its history. In recent years, the Council has enjoyed consistency in key management positions which has allowed for solid financial and administrative decision making. It also has been fortunate in attracting and retaining personnel in key positions. It has developed strong partnership with local groups and organizations and has developed relationships that have benefited the Council and schools. In addition, Council development and training has been a key area of strength in recent years. The Council has experienced some turnover in Principal and teaching staff in recent years which has weakened the consistency in student learning and achievement. The Council sees opportunities in the Education Renewal and Innovation to offer more dynamic education initiatives throughout the region and, with its partnerships with local and First Nations, it has opportunities to improve and develop language and cultural emphasis in education. Declining enrollment and related funding reductions represent a significant risk, as well as retention/replacement of senior staff members over the next several years.

Financial Conditions

During the fiscal year ending June 30, 2015, the Council budgeted for an operating surplus to reduce the accumulated deficit and at the same time, maintain a similar level of service in the schools and communities. In doing so, the Council budgeted for an annual surplus of \$202,708. However, the Council was able to maintain costs, while benefiting from extra sources of revenue to record a favorable surplus of \$440,721. This represented a favorable variance of \$238,013. This favorable variance helped restore the Council to an overall accumulated surplus of \$180,490 after several years of declining enrollment. The increase in this surplus has eliminated any liquidity concerns as the Council continues to maintain cost controls in the current year, while contingent liabilities are not a risk to the Council's financial health.

Summary and Outlook

During the past year, the Council was able to maintain and strengthen its financial stability in a period of declining or stagnant enrollment. It was able to be successful in many new initiatives such as Junior Kindergarten and Self Regulation which benefitted the teaching staff and brought in additional funding. An Aboriginal Language Instructor program in partnership with the University of Victoria, ECE and Aurora College provided potential new instructors for retiring senior teachers and strengthened our relationship with the community and First Nations. Council governance was improved through Trustee and Council training and development. Moving forward, the Council's goals for the upcoming year are to:

- continue to focus on student achievement in the area of literacy,
- support teachers with professional development and in-service in the areas of Self Regulation, Inclusive Learning and improved classroom instruction,
- continue to collaborate with our partners to provide courses for the Diploma in Indigenous Language Revitalization
- participate in Education Renewal and Innovation Initiatives: Distance Learning, Aboriginal Language Mentorship Pilot, Fourth R, Self-Regulation and Resiliency
- improve our monitoring and evaluation practices in the area of record keeping and performance appraisals
- develop succession plans for senior staff in key positions.

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

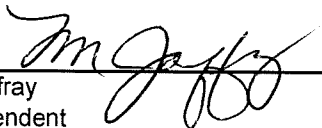
The Management Discussion & Analysis, Financial Statements, Schedules and Notes herein submitted have been reviewed by management. They provide full disclosure and accurately reflect the financial and non-financial condition of the authority in all material respects and in accordance with Canadian Public Sector Accounting Standards (CPSAS) as well as the Financial Administration Manual (FAM) and the Financial Administration Manual for Education Authorities (FAMEA) of the Government of the Northwest Territories.

Management hereby asserts that adequate internal controls exist to ensure that transactions are complete, accurate and timely, appropriately authorized and include only valid transactions of the entity; that duties related to processes are appropriately segregated, that assets are safeguarded and that proper records are maintained. Controls further include quality standards regarding the hiring and training of employees, that ensure the adequate maintenance of written policies and procedural manuals and that further provide for appropriate accountability for performance within well-defined areas of responsibility. The operations and administration of Dehcho Divisional Education Council have been conducted within the statutory powers of the Education Body. The operations and administration of the Education Body as well as the supporting internal controls of the entity are regularly monitored to ensure their effectiveness and their continued compliance with all relevant legislation, standards, directives and policies including but not limited to the Education Act, Financial Administration Act, CPSAS, FAM, FAMEA, Human Resources Manual, Ministerial Directives and the policies of the Education Body Board. Any non-compliance has been specifically identified and has been previously communicated to the Minister and Deputy Minister.

Management hereby asserts that auditors have been provided with all relevant records and documentation as well as unrestricted access to the same. Management is not aware of any undisclosed irregularities involving management or employees with either current or potential impact on financial results, fraud or suspected fraud, disbursements made for purposes not consistent with an appropriation, irregular commitments including those in the form of guarantees, violations or possible violations of laws or regulations, claims or litigation, known or suspected environmental site contaminations or of any other undisclosed environmental or safety hazards within its jurisdiction.


The auditors annually provide an independent, objective audit for the purpose of expressing an opinion on the financial statements in accordance with Canadian generally accepted auditing standards. The auditors also consider whether the transactions that have come to their notice in the course of this audit are, in all significant respects, in accordance with specified legislation and directives from the Department of Education, Culture, and Employment of the Government of the Northwest Territories.

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



Terry Jaffray
Superintendent
Dehcho Divisional Education Council

11 09 15
Date



David Fiebelkorn, CGA
Comptroller
Dehcho Divisional Education Council

Sept 11 / 15
Date

AUDITORS' REPORT

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

We have audited the consolidated financial statements of the Dehcho Divisional Education Council, which comprise the consolidated statement of financial position as at June 30, 2015, and the consolidated statements of operations and surplus, changes in net financial assets (debt), 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 generally accepted 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.

Auditor's 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 auditor's judgment, including the assessment of the risks of material misstatement in 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.

Basis for Qualified Opinion

The Government of the Northwest Territories is responsible for the calculation and distribution of the Education Body's wages and benefits expenditure, the accuracy of which is not susceptible to complete audit verification. We have satisfied ourselves that the payroll information provided by the GNWT is properly reflected in the Education Body's records. As a result, we were not able to determine whether any adjustments might be necessary to expenditure, liabilities or accumulated surplus.

Audit Report to the Minister of Education, Culture and Employment of the Government of the Northwest Territories (continued)

Qualified Opinion

In our opinion, except for the effect of adjustments, if any, which might have been determined to be necessary had we been able to do a complete payroll audit, these consolidated financial statements present fairly, in all material respects, the financial position of the Education Body as at June 30, 2015 and the results of its operations and cash flow for the year then ended in accordance with the basis of accounting required by the Government of the Northwest Territories as described in Note 2 to the consolidated financial statements.

Report on Other Legal and Regulator Requirements

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



ASHTON
Chartered Accountants
Business Advisors

Hay River, NT
September 12, 2015

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Statement of Financial Position

June 30, 2015

	2015	*2014
FINANCIAL ASSETS		
Cash and cash equivalents, Note 4	\$ 3,040,150	\$ 2,464,198
Special purpose funds, Note 5	267,937	176,518
Due from Government of Canada, Note 13	-	-
Accounts receivable, Note 8	97,056	64,092
	\$ 3,405,143	\$ 2,704,808

LIABILITIES

Accounts payable and accrued liabilities, Note 10	\$ 644,337	\$ 600,960
Payroll liabilities, Note 35	1,070,077	1,065,598
Contributions repayable, Note 12	57,238	110,217
Due to the Government of Canada, Note 13	1,455	-
Deferred revenue, Note 11	145,560	80,255
Post-employment benefits, Note 17	1,289,776	1,098,187
Trust Liabilities, Note 18	36,210	29,822
	3,244,653	2,985,039
Net Assets (Deficit)	\$ 160,490	\$ (280,231)

NON-FINANCIAL ASSETS

Prepaid expenses, Note 20	\$ 20,000	\$ 20,000
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ACCUMULATED SURPLUS (DEFICIT)	\$ 180,490	\$ (260,231)
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* Reclassified for comparative purposes

Represented by:

Operating surplus

Divisional Education Council	\$ (114,151)	\$ (541,506)
District Education Authorities	294,641	281,275

	\$ 180,490	\$ (260,231)
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Contractual obligations, Note 24

Contingencies, Note 25

Approved: Albertine Nadeau Chair

Kathy Chaudhry Vice-chair

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Statement of Operations and Surplus

For the year ended June 30, 2015

	Budget 2015	Actual 2015	Actual *2014
Revenue			
Government of the NWT			
ECE regular contribution	\$ 14,295,964	\$ 14,616,233	\$ 14,190,968
Less: infrastructure repayable	-	(57,238)	(110,217)
Teaching and learning centres	-	-	-
French language instructions	-	-	-
ECE other contributions, Note 33	128,000	123,000	123,000
Total ECE contributions	14,423,964	14,681,995	14,203,751
GNWT other contributions, Note 34	-	209,560	407,173
Total GNWT	14,423,964	14,891,555	14,610,924
Government of Canada contributions	-	-	-
	14,423,964	14,891,555	14,610,924
Self-Generated Funds			
Rentals	36,000	30,150	26,530
Investment income	15,000	22,919	13,833
Contract and other	203,523	285,979	148,520
	254,523	339,048	188,883
Education authority generated funds, Schedule B-1	-	270,678	198,271
GNWT contributions to Education Authorities, Schedule B-1	-	138,109	190,361
	-	408,787	388,632
	14,678,487	15,639,390	15,188,439
Expenses			
Council administration	1,129,631	1,315,038	1,079,072
School programs	8,625,880	8,606,617	9,219,765
Inclusive schooling	2,657,738	2,798,947	2,800,811
Student accommodation	-	315,971	302,392
Operations and maintenance	751,396	784,159	796,591
Aboriginal language/cultural programs	1,311,134	1,377,937	996,712
Amortization	-	-	-
	14,475,779	15,198,669	15,195,343
Operating surplus (deficit)	\$ 202,708	\$ 440,721	\$ (6,904)
Accumulated surplus (deficit), beginning of year		(260,231)	(253,327)
Accumulated surplus (deficit), end of year		\$ 180,490	\$ (260,231)

* Reclassified for comparative purposes

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Statement of Change in Net Assets (Debt)

For the year ended June 30, 2015

	2015	2014
Operating Surplus (Deficit)	440,721	(6,904)
Amortization of tangible assets	-	-
Net change in prepaids	-	-
(Increase) Decrease in net debt	440,721	(6,904)
Net assets (debt) beginning of the year	(280,231)	(273,327)
Net assets (debt) end of year	\$ 160,490	\$ (280,231)

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Statement of Cash Flow

For the year ended June 30, 2015

	2015	2014
Operating Activities		
Operating Surplus (Deficit)	\$ 440,721	\$ (6,904)
Items not affecting cash:		
Amortization	-	-
Changes in non-cash assets and liabilities		
Decrease (increase) in due from the Government of Canada	-	-
Decrease (increase) in trust assets	-	-
Decrease (increase) in accounts receivable	(32,964)	(9,505)
Increase (decrease) in accounts payable	43,377	475,664
Increase (decrease) in payroll liabilities	4,479	70,174
Increase (decrease) in contributions repayable	(52,979)	78,185
Increase (decrease) in due to the Government of Canada	1,455	-
Increase (decrease) in deferred revenues	65,305	(88,650)
Increase (decrease) in post-employment benefits	191,589	51,310
Increase (decrease) in trust liabilities	6,388	14,140
Decrease (increase) in prepaids	-	-
	<u>226,650</u>	<u>591,318</u>
Cash provided by operating transactions	<u>667,371</u>	<u>584,414</u>
Financing Activities		
Repayment of capital lease obligation	-	-
Proceeds from capital lease obligation	-	-
Cash provided by (used for) financing activities	<u>-</u>	<u>-</u>
Investing Activities		
Disposition of portfolio investments	-	-
Acquisition of portfolio investments	-	-
Cash provided by (used for) investing transactions	<u>-</u>	<u>-</u>
Capital transactions		
Acquisition of tangible capital assets	-	-
Proceeds of disposition of tangible capital assets	-	-
Cash used for capital transactions	<u>-</u>	<u>-</u>
Increase (Decrease) in cash and cash equivalents	667,371	584,414
Cash and cash equivalents, beginning of year	2,640,716	2,056,302
Cash and cash equivalents, end of year	<u>\$ 3,308,087</u>	<u>\$ 2,640,716</u>
Cash consists of :		
Cash, Note 4	\$ 3,040,150	\$ 2,464,198
Special purpose funds, Note 5	267,937	176,518
	<u>\$ 3,308,087</u>	<u>\$ 2,640,716</u>

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Details of Expenses

For the year ended June 30, 2015

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations and Maintenance	Council Administration	Aboriginal Languages	Fiscal & Transfers	2015 Total	2015 Budget	2014 Total
Salaries										
Teachers' salaries	\$ 6,560,386	\$ 1,021,910	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,582,296	\$ 7,623,222	\$ 7,243,566
Consultants	-	207,513	-	-	-	-	-	207,513	-	239,514
Instruction assistants	-	1,367,430	-	-	-	892,095	-	2,259,525	1,939,718	2,180,980
Non-instructional staff	827,744	-	-	715,026	806,667	327,439	-	2,676,876	2,492,408	2,401,168
Board/Trustee Honoraria	-	-	-	-	50,817	38,673	-	89,490	66,000	51,981
	7,388,130	2,596,853	-	715,026	857,484	1,258,207	-	12,815,700	12,121,348	12,117,209
Employee Benefits										
Employee benefits and allowances	154,460	36,845	-	10,028	31,655	16,095	-	249,083	218,194	161,484
Leave and termination	-	46,359	-	-	-	-	-	46,359	131,949	152,300
	154,460	83,204	-	10,028	31,655	16,095	-	295,442	350,143	313,784
Services Purchased/Contracted										
Professional/Technical Services	-	-	-	-	28,228	-	-	28,228	55,000	18,819
Postage/Communication	58,510	-	3,203	-	28,238	-	-	89,951	68,000	75,762
Utilities	6,235	-	-	29,060	1,028	-	-	36,323	-	25,072
Travel	239,795	46,304	46,211	-	163,477	12,927	-	508,714	536,000	484,100
Student Travel (Bussing)	14,674	-	-	-	78,500	1,000	-	94,174	162,000	-
Advertising/Printing/Publishing	-	-	-	-	125	8,168	-	8,293	21,000	8,479
Maintenance/Repair	-	-	-	-	17,955	-	-	17,955	20,000	18,113
Rentals/Leases	22,682	-	-	23,992	21,010	-	-	67,684	112,397	62,296
Other - Student Awards	15,465	-	-	-	18,605	-	-	34,070	-	11,714
Other - Contracted Services	24,466	70,147	245,625	5,703	30,842	150	-	376,933	115,000	399,781
Other - School Programs	90,259	-	-	-	-	34,465	-	124,724	-	1,035,222
Other - Miscellaneous	-	-	-	-	16,450	-	-	16,450	148,500	26,909
	472,086	116,451	295,039	58,755	404,458	56,710	-	1,403,499	1,237,897	2,166,267
Materials, Supplies and Freight										
Materials	563,436	1,986	20,825	350	21,294	45,208	-	653,099	722,891	570,098
Freight	28,505	453	107	-	147	1,717	-	30,929	43,500	27,985
	591,941	2,439	20,932	350	21,441	46,925	-	684,028	766,391	598,083
Contributions and Transfers										
Transfers	-	-	-	-	-	-	-	-	-	-
Amortization										
	-	-	-	-	-	-	-	-	-	-
Total	\$ 8,606,617	\$ 2,798,947	\$ 315,971	\$ 784,159	\$ 1,315,038	\$ 1,377,937	\$ -	\$ 15,198,669	\$ 14,475,779	\$ 15,195,343

DEHCHO DIVISIONAL EDUCATION COUNCIL

Aboriginal Language and Cultural-based Education Expenses

For the year ended June 30, 2015

	Student Instruction	Teaching/ Learning Resources	Professional Development	School Activities and Integrated Community Programs	2015 Total
Salaries					
ALCBE teachers	\$ -	\$ -	\$ -	\$ -	\$ -
Language consultants	-	-	-	-	-
Instruction assistants	917,553	-	-	-	917,553
Non-instructional staff	52,511	216,878	-	-	269,389
Elders in schools	-	-	-	38,673	38,673
	970,064	216,878	-	38,673	1,225,615
Employee Benefits					
Employee benefits and allowances	-	16,095	-	-	16,095
Services Purchased/Contracted					
Professional services	-	-	-	-	-
Postage and communication	-	-	-	-	-
Travel	8,112	-	-	-	8,112
Student transportation	-	-	-	-	-
Advertising, printing and publishing	8,168	-	-	-	8,168
Maintenance and repairs	-	-	-	-	-
Rentals and leases	-	-	-	-	-
Other contracted services	-	-	-	-	-
	16,280	-	-	-	16,280
Materials, Supplies and Freight					
Materials	-	42,639	-	-	42,639
Freight	-	1,717	-	-	1,717
	-	44,356	-	-	44,356
Total	\$ 986,344	\$ 277,329	\$ -	\$ 38,673	\$ 1,302,346

DEHCHO DIVISIONAL EDUCATION COUNCIL

Inclusive Schooling Expenses

For the year ended June 30, 2015

Function	Staff Development	Intervention Strategies	Assistive Technology	Student Resources	Southern Placements	Magnet Facilities	General Inclusive Schooling	Total
Salaries								
Program support teachers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,021,910	\$ 1,021,910
Consultants	-	-	-	-	-	-	207,513	207,513
Instruction assistants	-	-	-	-	-	-	1,367,430	1,367,430
Non-instructional staff	-	-	-	-	-	-	-	-
Honoraria	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	2,596,853	2,596,853
Employee Benefits								
Employee benefits and allowances	-	-	-	-	-	-	83,204	83,204
Services Purchased/Contracted								
Professional and technical services	-	-	-	-	-	-	-	-
Travel	-	46,304	-	-	-	-	-	46,304
Student transportation	-	-	-	-	-	-	-	-
Advertising, printing and publishing	-	-	-	-	-	-	-	-
Maintenance and repairs	-	-	-	-	-	-	-	-
Rentals and leases	-	-	-	-	-	-	-	-
Other contracted services	-	70,147	-	-	-	-	-	70,147
	-	116,451	-	-	-	-	-	116,451
Materials, Supplies and Freight								
Materials	-	-	-	-	-	-	1,986	1,986
Freight	-	-	-	-	-	-	453	453
	-	-	-	-	-	-	2,439	2,439
Total	\$ -	\$ 116,451	\$ -	\$ -	\$ -	\$ -	\$ 2,682,496	\$ 2,798,947

DEHCHO DIVISIONAL EDUCATION COUNCIL

French Language Program

For the year ended June 30, 2015

	Contributions from GNWT July 1 to June 30	Commitment from Dehcho July 1 to June 30	Expenses July 1 to June 30	Over/Under Funding
Special projects:				
Core French 1-12 (salary)	\$ -	\$ 50,000	\$ 79,326	\$ (29,326)

DEHCHO DIVISIONAL EDUCATION COUNCIL

Aboriginal Languages - Teaching and Learning Center

For the year ended June 30, 2015

	July 1, 2014 to March 31, 2015	April 1, 2015 to June 30, 2015	Total Fiscal Year 2014/2015
Revenue			
Funding received	\$ 73,000	\$ -	\$ 73,000
Expenditure			
Salaries	-	-	-
Resources	-	3,599	3,599
Workshops	36,517	19,679	56,196
Other O & M	-	-	-
Deficit Funding - June 30 Prev yr	-	-	-
	<u>36,517</u>	<u>23,278</u>	<u>59,795</u>
Surplus (Deficit), March 31, 2015	\$ <u>36,483</u>		
Surplus (Deficit), June 30, 2015		\$ <u>(23,278)</u>	
Surplus (Deficit) - Total			\$ <u>13,205</u>

DEHCHO DIVISIONAL EDUCATION COUNCIL

Infrastructure Funding

For the year ended June 30, 2015

	2015	2014
Personnel		
Revenue		
Contributions	\$ 209,524	\$ 259,777
Expenditure		
Staffing:		
Applicant Travel	14,639	10,576
Advertising	1,595	1,595
Employee Benefits:		
Removal in	53,578	33,803
Ultimate Removal	19,655	42,514
Workers' Compensation	80,751	71,197
	170,218	159,685
Surplus(Deficit)	\$ 39,306	\$ 100,092
Leases Infrastructure		
Revenue		
Contributions	\$ 60,192	\$ 48,397
Expenditure		
Housing:		
Utilities	29,060	25,072
Leases	13,200	13,200
	42,260	38,272
Surplus(Deficit)	\$ 17,932	\$ 10,125
Total Surplus(Deficit)	\$ 57,238	\$ 110,217

DEHCHO DIVISIONAL EDUCATION COUNCIL

Student Success Initiative Projects

For the year ended June 30, 2015

	2015	2014
Revenue		
GNWT - Education, Culture & Employment	\$ 55,000	\$ 55,000
NWT Teachers Association	57,529	61,656
	<u>112,529</u>	<u>116,656</u>
Expenditure		
Salaries and wages		
Substitute teacher wages	2,511	8,650
Staff	45,000	45,000
Travel		
Facilitator travel	935	4,322
Air Charter	3,126	11,343
Staff travel	19,782	9,367
Accommodations	1,800	4,705
Per diems	7,737	6,725
Student resources		
Room rental	-	416
Refreshments	441	14,622
Resources	3,652	7,379
Stationary printing	5,002	-
	<u>89,986</u>	<u>112,529</u>
Surplus (Deficit)	\$ 22,543	\$ 4,127

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2015

Note 1. Dehcho Divisional Education Council

The Dehcho Divisional Education Council (formerly known as the Divisional Board of Education) was established on March 30, 1990. The Dehcho Division encompasses an area which includes the communities of Wrigley (Chief Julian Yendo School), Nahanni Butte (Charles Yohin School), Trout Lake (Charles Tetcho School), Fort Simpson (Bompas Elementary School and Thomas Simpson Secondary School), Fort Liard (Echo-Dene School), Fort Providence (Deh Gah Elementary and Secondary School), Jean Marie River (Louie Norwegian School) and Kakisa Lake (Territorial School - Kakisa Lake School).

The Education Body's purpose is to administer and manage the educational affairs of the Division in accordance with the Education Act and the Financial Administration Act of the Northwest Territories and the regulations of the Order establishing the Education Division.

Note 2. Summary of Significant Accounting Policies

Basis of accounting

These consolidated financial statements have been prepared in accordance with Canadian public sector accounting standards. The consolidated financial statements have, in management's opinion, been properly prepared with reasonable limits of materiality. The basis of accounting refers to the timing of when revenue and expenditure items are recognized in the accounts and reported in the financial statements. The accrual basis of accounting is utilized for all funds. Under this basis of accounting, revenues are recognized in the accounting period in which they are earned and become measurable, and expenses are recorded when they are incurred.

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 with a date of 90 days or less from the date of acquisition.

Financial Instruments

Financial assets originated or acquired or financial liabilities issued or assumed in an arms's length transaction are initially measured at their fair value. In the case of a financial asset or financial liability not subsequently measured at its fair value, the initial fair value is adjusted for financing fees and transaction costs that are directly attributable to its origination, acquisition, issuance or assumption. Such fees and costs in respect of financial assets and liabilities subsequently measured at fair value are expensed.

Financial assets subsequently measured at amortized cost include cash, accountable funds, due from the GNWT and other accounts receivable.

Financial liabilities subsequently measured at amortized cost include accounts payable and accrued liabilities, accrued salaries, deferred revenue, post-employment benefits and accountable funds.

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2015

Note 2. Summary of Significant Accounting Policies (continued)

Financial Instruments (continued)

At the end of each reporting period, management assesses whether there are any indications that financial assets measured at cost or amortized cost may be impaired. If there is an indication of impairment, management determines whether a significant adverse change has occurred in the expected timing or the amount of future cash flows from the asset, in which case the asset's carrying amount is reduced to the highest expected value that is recoverable by either holding the asset, selling the asset or by exercising the right to any collateral. The carrying amount of the asset is reduced directly or through the use of an allowance account and the amount of the reduction is recognized as an impairment loss in operations. Previously recognized impairment losses may be reversed to the extent of any improvement. The amount of the reversal, asset is recognized in operations.

Non-financial Assets

Prepaid expenses and other non-financial assets are accounted for as assets by the Education Body because they can be used to provide government services in future periods. These assets do not normally provide resources to discharge the liabilities of the Education Body.

Tangible Capital Assets

All buildings and works, furniture, equipment and vehicles are the property of the GNWT. The Minister grants to the Education Body the full occupancy and use of such facilities and equipment where required for the administration and delivery of education system programs. Capital assets with a value in excess of \$50,000 are recorded at cost and amortized in accordance with the Financial Administration Manual guidelines by the GNWT. Capital assets with a value of less than \$50,000 are recorded as a current expenditure.

Revenue Recognition

Government Transfers:

Revenues are recognized in the period in which the transactions or events occur 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, 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 assets are recognized as acquired or built.

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2015

Note 2. Summary of Significant Accounting Policies (continued)

Revenue Recognition - (Continued)

GNWT – Regular Contributions:

The regular contributions from the GNWT are determined by a funding formula and are received in monthly installments. The Education Body 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.

Other Contributions:

The Education Body follows the deferral method of accounting for other contributions. 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.

Deferred Revenue:

Deferred revenue consists of funds received in advance of providing the services or acquiring the goods. These amounts are taken into revenue when the eligible expenditures are incurred.

Investment Income:

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

Infrastructure Funding

Any personnel, utilities, and leases infrastructure funding net surplus at the end of the fiscal year is recorded as a payable to the GNWT. Net deficits are not shown as receivable from the GNWT since these amounts are not repayable.

Budget Data

The *Education Act* of the Northwest Territories requires that Education Bodies prepare an annual budget, as outlined in Section 128 and 129.

The priorities and funding allocations are determined by the Board of Trustees of each Education Body and the budget is legally adopted by a motion of the Board in accordance with Section 135(3) of the *Education Act*.

This annual budget includes estimates of revenues, expenditures and the net operating surplus (deficit). Budgets are considered a management control and planning tool and as such are incorporated into the accounting system of the Education Body.

The budget may be amended within a given fiscal year in accordance with Education Body policy, regulations and approved budget procedures. The budget data presented in the consolidated financial statements reflects the Minister approved budget for the school year.

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2015

Note 2. Summary of Significant Accounting Policies (continued)

Measurement Uncertainty

The preparation of these consolidated 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.

Inventories Including Materials and Supplies

Inventories of books, materials, supplies and other expendables purchased by the Education Body are treated as expenditures during the year of acquisition and are not recorded on the statement of financial position.

Payroll Liabilities

According to the Northwest Territories Teachers Association (NWTTA) and GNWT Collective Agreement, teaching staff have their salary issued by the GNWT bi-weekly pay system. NWTTA staff will have earned their annual salary by June 30th which provides for continued payment during the summer. GNWT Payroll for NWTTA starts with the annualized salary commitment for compensation and then allocates the complete payout of that value over the number of pay periods between August 1 and July 31. Pay periods falling in July are therefore accrued.

The duties and compensation base for UNW School Year employees are scheduled to align with the academic year although actual start dates and durations vary by specific location and job function. Accordingly, the Education Body determines the start dates of their UNW employees and accrues the related payroll liability as appropriate.

All other staff are accrued to include earnings to June 30.

Post-employment 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 the 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 Education Body and other criteria as outlined in the negotiated collective agreements and management handbook guidelines of the GNWT.

Special Purpose Funds

School activity funds which are fully controlled by the Education Body with respect to when and how the funds available can be disbursed are included. The funds reported are internally restricted as to purpose and may include the proceeds of fundraising, contributions or fees paid related to a specific planned benefits.

Student activity funds which are controlled by students or parties other than the Education Body are not included even if custody of the funds is held by the Education Body.

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2015

Note 3. Future Accounting Changes

Financial Instruments - Section PS 3450

PSAB has implemented changes to Section PS 3450, Financial instruments that outlines offsetting of financial assets and financial liabilities and the valuation of investments to be measured at fair value. These changes are to be applied on a go forward basis for all fiscal years beginning on or after April 1, 2016. The impact of the transition to these changes has not yet been determined.

Inter-entity Transactions - Section PS 3420

PSAB approved Section PS 3420, Inter-entity transactions. This section establishes standards on how to account for and report transactions between public sector entities that comprise a government's reporting entity from both a provider and recipient perspective. The new standard is effective for fiscal years beginning on or after April 1, 2017. Earlier adoption is permitted. Management is currently assessing the impact of the standard.

Student Activity/Fiduciary Funds Policy

Student Activity/Fiduciary funds policy is currently under review by the GNWT - ECE for possible inclusion in Special Purpose Funds. At this time no formal directive has been released and, therefore management is unable to determine any impact that may exist on the financial statements.

Note 4. Cash and Cash Equivalents

	2015	2014
Cash	\$ 3,040,150	\$ 2,405,640
Short term investments	-	58,558
Cash	\$ 3,040,150	\$ 2,464,198

Note 5. Special Purpose Funds

Special purpose funds consist of account balances held by each of the individual District Education Authorities for which the Education Body has control of when and how the funds are disbursed.

	2015	2014
Fort Simpson (Bompas Elementary/Thomas Simpson Secondary Schools)	\$ 89,155	\$ 49,835
Fort Providence (Deh Gah Elementary/Secondary Schools)	23,408	56,584
Fort Liard (Echo-Dene School)	23,063	13,601
Jean Marie River (Louie Norwegian School)	16,067	2,484
Wrigley (Chief Julian Yendo School)	44,896	9,303
Nahanni Butte (Charles Yohin School)	24,518	10,239
Trout Lake (Charles Tetcho School)	253	(2,029)
Kakisa Lake (Territorial School - Kakisa Lake School)	46,577	36,501
	\$ 267,937	\$ 176,518

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2015

Note 6. **Restricted Assets - Not Applicable**

Note 7. **Portfolio Investments - Not Applicable**

Note 8. **Accounts Receivable**

	Receivables 2015	AFDA 2015	Net 2015	Net 2014
GNWT - ECE	\$ 29,646	-	\$ 29,646	\$ 36,624
GNWT - MACA	-	-	-	3,013
GNWT - Finance	718	-	718	571
GNWT - PWS	-	-	-	2,100
GNWT - ITI	7,560	-	7,560	-
Aurora College	14,812	-	14,812	557
Total Due from GNWT	52,736	-	52,736	42,865
Government of Canada	-	-	-	-
WSCC	-	-	-	-
Other	44,320	-	44,320	21,227
	\$ 97,056	-	\$ 97,056	64,092

Note 9. **Inventories - Not Applicable**

Note 10. **Accounts Payable and Accrued Liabilities**

	2015	2014
GNWT - Human Resources	\$ 541,875	\$ 484,714
GNWT	5,836	7,623
Government of Canada	1,455	-
WSCC	-	16,043
Employee source deductions	732	927
Accounts payable and accrued liabilities	95,894	91,653
	\$ 645,792	\$ 600,960

Note 11. **Deferred Revenue**

	2015	2014
GNWT - MACA		
Sport and Recreation	\$ 34,000	\$ 8,540
Healthy Choices	-	5,800
Physical Literacy	80,424	18,288
Bike Safety	-	2,382
Resiliency Training	31,136	-
GNWT - ITI		
After School Program	-	45,245
	\$ 145,560	\$ 80,255

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2015

Note 12. Contribution Repayable

	2015	2014
GNWT - ECE Infrastructure funding	\$ 57,238	\$ 110,217

Note 13. Due From and To the Government of Canada

	2015	2014
Receivables		
Projects	\$ -	\$ -
Miscellaneous receivables	-	-
	\$ -	\$ -
Payables		
Advances on projects	\$ -	\$ -
Miscellaneous payables	1,455	-
	\$ 1,455	\$ -

Note 14. Capital Lease Obligations - Not Applicable

Note 15. Pension - Not Applicable

Note 16. Long-term Debt - Not Applicable

Note 17. Post-employment Benefits

Under the conditions of employment, employees qualify for annual leave of varying lengths depending on length of service. Employees also earn severance remuneration based upon the number of years of service. Certain employees will also receive assistance with removal costs to return to their point of recruitment. Annual leave is payable within one fiscal year. Payment of severance and relocation amounts is dependent upon the date the employee leaves the Education Body

Costs are to also include those for contracted non-public servant employees (including Superintendents)

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

	2015	2014
Removal	\$ 463,525	\$ 443,870
Termination, severance, resignation, retirement	774,310	636,901
Leave*	51,941	17,416
	1,289,776	1,098,187
Less: current portion	(51,941)	(17,416)
Long-term portion	\$ 1,237,835	\$ 1,080,771

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2015

Note 17. Post-employment Benefits (continued)

* Leave

- includes annual and lieu (UNW, Excluded, Senior Management, Contract)
- includes leave banks as well as leave accruals and leave payouts due
- is considered to be a short-term liability for the purposes of distinguishing employee leave and termination benefits not short-term and long-term categories.

Note 18. Trust Assets and Liabilities under Administration

Superintendent's Association Fund: The balance is held on behalf of the Superintendent's Association. The fund increases by dues paid by Superintendents and funds are spent at the discretion of the Association.

Steve Rowan Memorial Scholarship Fund: The balance is held to provide scholarships to qualifying students.

Mercedes Benz Scholarship Fund: The balance is held to provide scholarships to qualifying students.

	2015		2014	
Superintendent Fund	\$	10,020	\$	3,915
Steve Rowan Memorial Scholarship Fund		14,493		14,337
Mercedes Benz Scholarship Fund		11,697		11,570
	\$	36,210	\$	29,822

Note 19. Tangible Capital Asset - Not Applicable

Note 20. Prepaid Expenses

	2015		2014	
CIBC Visa Deposit	\$	20,000	\$	20,000

Note 21. Accumulated Surplus/Deficit - Not Applicable

(Not applicable, breakdown included in Statement of Financial Position)

Note 22. Capital Advances - Not Applicable

Note 23. GNWT Assets Provided at No Cost

	Cost	Accumulated Amortization	2015 Net Book Value	2015 Net Book Value
Buildings				
Schools and colleges	\$ 26,299,097	\$ 16,029,672	\$ 10,269,425	\$ 11,138,927
Residences	843,808	469,434	374,374	395,465
Staff Housing	287,453	194,823	92,630	99,814
	\$ 27,430,358	\$ 16,693,929	\$ 10,736,429	\$ 11,634,206

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2015

Note 24. Contractual Obligations

At June 30, 2015, the Education Body had outstanding purchase order commitments for goods and services ordered, but not yet received, totaling \$22,081 (June 30, 2015 - \$9,831).

The Education Body has a contractual obligation for the lease of office equipment and with a contractor for the operation of the student accommodations. This commitment requires payments as shown below:

	Expires in Fiscal Year*	2016	2017 - 2020	Total
Equipment leases	2020	\$ 42,400	\$ 64,736	\$ 107,136
Operational leases	2016	126,788	-	126,788
		\$ 169,188	\$ 64,736	\$ 233,924

* Refers to the last fiscal year of all agreements in that line category

Note 25. Contingencies - Not Applicable

Note 26. Related Parties

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

	2015	2014
Revenues		
ECE Regular contribution	\$ 14,616,233	\$ 14,190,968
ECE other contributions, Note 33	123,000	123,000
GNWT other contributions, Note 34	209,560	407,173
GNWT contributions to Education Authorities, Schedule B-1	138,109	190,361
	\$ 15,086,902	\$ 14,911,502
Accounts receivable, Note 8		
Aurora College	\$ 14,812	\$ 557
MACA - Various contributions	-	3,013
PW&S - Janitorial services	-	2,100
ECE - Various contributions/reimbursements	29,646	36,624
Finance - interest	718	571
ITI - various contributions	7,560	-
	\$ 52,736	\$ 42,865
Accounts payable, Note 10		
Human Resources - wages	\$ 541,875	\$ 484,714
Finance - other	5,836	7,623
	\$ 547,711	\$ 492,337

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2015

Note 26. Related Parties (continued)

Contributions Repayable, Note 12			
ECE - Contributions repayable - Infrastructure funding	\$	57,238	\$ 110,217
Deferred Revenues, Note 11			
GNWT - MACA	\$	145,560	\$ 35,010
GNWT - ITI		-	45,245
	\$	145,560	\$ 80,255

Note 27. Budget

The Education Act of the Northwest Territories requires that Education Bodies prepare an annual budget, as outlined in Section 117, Duties and Powers of Education Bodies. The budget is legally adopted by a motion of the Education Body which may or may not include the establishment of a tax levy to support the approved budget in accordance with Section 135, Assessment and Taxation, of the Education Act.

The annual budget includes estimates of revenues and expenditures for the Operating Fund. Budgets are considered a management control and planning tool and as such are incorporated into the accounting system of the Education Body.

The budget figures presented are those approved by the Minister of education, Culture and Employment and have not been audited.

Note 28. Economic Dependence

The Dehcho District Education Council received its funding primarily from the GNWT. If the funding arrangements were to change management is of the opinion that Dehcho District Education Council operations would be significantly affected.

Note 29. Financial Instruments

The Education Body is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Education Body's risk exposure and concentration as of June 30, 2015.

Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Education Body has little exposure to credit risk as the majority of its revenues originate from government sources with strong credit worthiness.

Liquidity

Liquidity risk is the risk the Education Body will not be able to meet its obligations as they come due. The Education Body meets its liquidity requirements by preparing detailed cash budgets and having cash available on hand to meet its obligations.

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk is composed of currency risk, interest rate risk and other price risk.

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2015

Note 29. Financial Instruments (continued)

Currency risk

The Education Body deals exclusively in Canadian funds and therefore has no currency risk.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in interest rates. The Education Body minimizes risk through its normal operating and financing activities and maintains cash in a general bank account with interest fixed at 1.0%.

Note 30. Expenses by Object

	2015 Budget	2015 Actual	2014 Actual
Compensation	\$ 12,471,491	\$ 13,111,142	\$ 12,430,993
Professional/Technical Services	55,000	28,228	18,819
Postage/Communication	68,000	89,951	75,762
Utilities	-	36,323	25,072
Travel	536,000	508,714	484,100
Student Travel (Bussing)	162,000	94,174	-
Advertising/Printing/Publishing	21,000	8,293	8,479
Maintenance/Repair	20,000	17,955	18,113
Rentals/Leases	112,397	67,684	62,296
Other - Student Awards	-	34,070	11,714
Other - Contracted Services	115,000	376,933	399,781
Other - School Programs	-	124,724	1,035,222
Other - Miscellaneous	148,500	16,450	26,909
Materials, Supplies and Freight	766,391	684,028	598,083
Amortization	-	-	-
	\$ 14,475,779	\$ 15,198,669	\$ 15,195,343

Note 31. Subsequent Events - Not Applicable

Note 32. Comparative Figures

Some comparative figures have been reclassified to conform with current year's presentation.

Note 33. Other ECE Revenue

	2015	2014
Aboriginal languages	\$ 73,000	\$ 73,000
French language	50,000	50,000
	\$ 123,000	\$ 123,000

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2015

Note 34. GNWT - Other Contributions

	2015	2014
MACA		
Sports and youth programs	\$ 41,869	\$ 119,853
Sport strategy	127,140	127,140
Children and youth resiliency	51,136	-
Active after school	30,600	-
Healthy choices	-	5,800
ITI		
Active after school	-	58,245
Take a kid trapping	9,000	29,124
ECE		
Northern grad employment	-	31,250
HSS		
Drop the pop	15,120	26,219
Deferred revenue, opening	80,255	89,797
Deferred revenue, closing	(145,560)	(80,255)
	\$ 209,560	\$ 407,173

Note 35. Payroll Liabilities

The following amounts have been accrued by the Education Body:

	2015	2014
UNW School Year	\$ 590,473	\$ 570,696
NWTTA	479,604	494,902
	\$ 1,070,077	\$ 1,065,598

Note 36. Statement of Remeasurement Gains and Losses - Not Applicable

DEHCHO DIVISIONAL EDUCATION COUNCIL

Schedule A-1 - Statement of Council Operations and Financial Position (Non-Consolidated)

For the year ended June 30, 2015

	2015 Budget	2015 Actual	2014 Actual
Revenue			
GNWT - ECE core contribution	\$ 14,295,964	\$ 14,616,233	\$ 14,190,968
Less: infrastructure repayable	-	(57,238)	(110,217)
GNWT - ECE other contributions	128,000	123,000	123,000
	14,423,964	14,681,995	14,203,751
GNWT - other contributions	-	209,560	407,173
Government of Canada contributions	-	-	-
Self-Generated Funds			
Rentals	36,000	30,150	26,530
Investment income	15,000	22,919	13,833
Contract and other	203,523	285,979	148,520
	254,523	339,048	188,883
	14,678,487	15,230,603	14,799,807
Expenditure			
School programs	8,625,880	8,617,193	8,932,041
Inclusive schooling	2,657,738	2,798,947	2,800,811
Student accommodations	-	315,971	302,392
Operations and maintenance	751,396	764,767	723,689
Council administration	1,129,631	1,004,024	988,508
Aboriginal languages	1,311,134	1,302,346	996,712
Fiscal and transfers	-	-	-
	14,475,779	14,803,248	14,744,153
Excess (Deficiency) of Revenue over Expenditure	\$ 202,708	\$ 427,355	\$ 55,654
Accumulated surplus (deficit), beginning of year		(541,506)	(597,160)
Accumulated surplus (deficit), end of year		\$ (114,151)	\$ (541,506)

DEHCHO DIVISIONAL EDUCATION COUNCIL

Schedule A-2 - Details of Council Expenses (Non-Consolidated)

For the year ended June 30, 2015

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Council Administration	Aboriginal Languages	Fiscal & Transfers	2015 Total	2015 Budget	*2014 Total
Salaries										
Teachers' salaries	\$ 6,560,386	\$ 1,021,910	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,582,296	\$ 7,623,222	\$ 7,334,562
Consultants	-	207,513	-	-	-	-	-	207,513	-	239,514
Instruction Assistant	-	1,367,430	-	-	-	917,553	-	2,284,983	1,939,718	2,180,980
Non Instructional Staff	760,024	-	-	706,776	749,715	269,389	-	2,485,904	2,492,408	2,559,715
Board/Trustee Honoraria	-	-	-	-	20,175	38,673	-	58,848	66,000	51,981
	7,320,410	2,596,853	-	706,776	769,890	1,225,615	-	12,619,544	12,121,348	12,366,752
Employee Benefits										
Employee benefits and allowances	103,863	36,845	-	10,028	10,923	16,095	-	177,754	218,194	161,484
Leave and termination	-	46,359	-	-	-	-	-	46,359	131,949	152,300
	103,863	83,204	-	10,028	10,923	16,095	-	224,113	350,143	313,784
Services Purchased/Contracted										
Professional/Technical Services	-	-	-	-	23,294	-	-	23,294	55,000	18,819
Postage/Communication	58,510	-	3,203	-	27,749	-	-	89,462	68,000	75,762
Utilities	-	-	-	29,060	-	-	-	29,060	-	25,072
Travel	240,791	46,304	46,211	-	81,788	8,112	-	423,206	536,000	491,538
Student Travel (Bussing)	56,825	-	-	-	-	-	-	56,825	162,000	52,586
Advertising/Printing/Publishing	-	-	-	-	125	8,168	-	8,293	21,000	8,479
Maintenance/Repair	-	-	-	-	17,955	-	-	17,955	20,000	22,332
Rentals/Leases	22,682	-	-	13,200	21,010	-	-	56,892	112,397	62,296
Other - Student Awards	-	-	-	-	18,540	-	-	18,540	-	11,714
Other - Contracted Services	21,514	70,147	245,625	5,703	-	-	-	342,989	115,000	417,235
Other - School Programs	-	-	-	-	-	-	-	-	-	-
Other - Miscellaneous	-	-	-	-	16,450	-	-	16,450	148,500	26,909
	400,322	116,451	295,039	47,963	206,911	16,280	-	1,082,966	1,237,897	1,212,742
Materials, Supplies and Freight										
Materials	556,769	1,986	20,825	-	16,300	42,639	-	638,519	722,891	614,521
Freight	28,505	453	107	-	-	1,717	-	30,782	43,500	27,985
	585,274	2,439	20,932	-	16,300	44,356	-	669,301	766,391	642,506
Contributions and Transfers										
Transfers to DEA	207,324	-	-	-	-	-	-	207,324	-	208,369
Amortization										
	-	-	-	-	-	-	-	-	-	-
Total	\$ 8,617,193	\$ 2,798,947	\$ 315,971	\$ 764,767	\$ 1,004,024	\$ 1,302,346	\$ -	\$ 14,803,248	\$ 14,475,779	\$ 14,744,153

* Reclassified for comparative purposes

DEHCHO DIVISIONAL EDUCATION COUNCIL

Schedule B-1 - District Education Authority Operations (Summary)

Non-Consolidated

For the year ended June 30, 2015

	Fort Simpson	Fort Providence	Fort Liard	Jean Marie River	Wrigley	Nahanni Butte	Trout Lake	Kakisa Lake	Total
Revenue									
Operating contributions from Divisional Council	\$ 50,992	\$ 46,577	\$ 27,598	\$ 15,835	\$ 18,040	\$ 15,767	\$ 17,226	\$ 15,289	\$ 207,324
Other contributions from Divisional Council	68,712	232,681	44,395	31,529	-	-	26,361	910	404,588
Contributions from GNWT	48,190	89,919	-	-	-	-	-	-	138,109
Other	153,177	40,974	-	2,226	41,347	3,075	73	29,806	270,678
	321,071	410,151	71,993	49,590	59,387	18,842	43,660	46,005	1,020,699
Expenditure									
Administration	153,871	146,802	11,439	13,370	19,848	1,313	11,933	7,203	365,779
School programs	144,985	271,730	33,593	10,326	2,721	2,750	1,267	4,132	471,504
Inclusive schooling	-	-	-	-	-	-	-	-	-
Student accommodations	-	-	-	-	-	-	-	-	-
Operations and maintenance	10,292	-	-	350	-	500	7,360	890	19,392
Aboriginal language/cultural programs	24,209	57,784	18,024	4,984	1,225	-	20,818	23,614	150,658
	333,357	476,316	63,056	29,030	23,794	4,563	41,378	35,839	1,007,333
Excess (Deficiency) of Revenue over Expenditure	(12,286)	(66,165)	8,937	20,560	35,593	14,279	2,282	10,166	13,366
Accumulated surplus, beginning of year	120,578	90,073	14,126	2,484	9,303	10,239	(2,029)	36,501	281,275
Accumulated surplus, end of year	\$ 108,292	\$ 23,908	\$ 23,063	\$ 23,044	\$ 44,896	\$ 24,518	\$ 253	\$ 46,667	\$ 294,641
Composition of Ending Accumulated Surplus									
Cash	\$ 89,155	\$ 23,408	\$ 23,063	\$ 16,067	\$ 44,896	\$ 24,518	\$ 253	\$ 46,577	\$ 267,937
Short term investments	-	-	-	-	-	-	-	-	-
Accounts receivable	19,137	500	-	6,977	-	-	6,642	90	33,346
Accounts payable	-	-	-	-	-	-	(6,642)	-	(6,642)
	\$ 108,292	\$ 23,908	\$ 23,063	\$ 23,044	\$ 44,896	\$ 24,518	\$ 253	\$ 46,667	\$ 294,641

DEHCHO DIVISIONAL EDUCATION COUNCIL

Schedule B-2 - Details of DEA Expenses

Non-Consolidated

For the year ended June 30, 2015

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations and Maintenance	Council Administration	Aboriginal Languages	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non-instructional Staff	195,042	-	-	8,250	62,655	81,792	347,739
Board/Trustee Honorarium	-	-	-	-	30,642	-	30,642
	195,042	-	-	8,250	93,297	81,792	378,381
Employee Benefits							
Employee Benefits and Allowances	50,597	-	-	-	20,732	-	71,329
Leave and Termination	-	-	-	-	-	-	-
	50,597	-	-	-	20,732	-	71,329
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	4,934	-	4,934
Postage/Communication	-	-	-	-	489	-	489
Utilities	6,235	-	-	-	1,028	-	7,263
Travel	23,962	-	-	-	81,689	4,815	110,466
Student Travel (Bussing)	14,674	-	-	-	78,500	1,000	94,174
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	10,792	-	-	10,792
Rentals/Leases	-	-	-	-	-	-	-
Other - Student Awards	15,465	-	-	-	65	-	15,530
Other - Contracted Services	2,952	-	-	-	30,842	150	33,944
Other - School Programs	90,259	-	-	-	-	34,465	124,724
	153,547	-	-	10,792	197,547	40,430	402,316
Materials/Supplies/Freight							
Materials	72,318	-	-	350	54,056	28,436	155,160
Freight	-	-	-	-	147	-	147
	72,318	-	-	350	54,203	28,436	155,307
Total	\$ 471,504	\$ -	\$ -	\$ 19,392	\$ 365,779	\$ 150,658	1,007,333

FORT SIMPSON

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2015

	2015 Budget	2015 Actual	2014 Actual
Revenues			
Contributions from Divisional Council	\$ 50,992	\$ 50,992	\$ 48,132
Other - DehCho DEC	-	68,712	68,552
Other - Contributions from GNWT	-	48,190	26,061
Other	-	153,177	123,287
	50,992	321,071	266,032
Expenses			
Administration	11,400	153,871	12,396
School programs	-	144,985	240,060
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	10,292	62,500
Aboriginal language/cultural programs	39,592	24,209	-
	\$ 50,992	333,357	314,956
Surplus (Deficit)	-	(12,286)	(48,924)
Opening equity		120,578	169,502
Closing equity		\$ 108,292	\$ 120,578
Composition of Closing Equity			
Cash		\$ 89,155	\$ 49,835
GIC		-	58,558
Accounts Receivable		19,137	12,185
Accounts Payable		-	-
		\$ 108,292	\$ 120,578

FORT SIMPSON

District Education Authority
Details of Expenses - Non-Consolidated

For the year ended June 30, 2015

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Aboriginal Languages	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	51,458	-	-	-	-	18,220	69,678
Board/Trustee Honoraria	-	-	-	-	3,052	-	3,052
	51,458	-	-	-	3,052	18,220	72,730
Employee Benefits							
Employee Benefits/Allowances	10,161	-	-	-	16,632	-	26,793
Leave and Termination Benefits	-	-	-	-	-	-	-
	10,161	-	-	-	16,632	-	26,793
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	489	-	489
Utilities	6,235	-	-	-	-	-	6,235
Travel	14,148	-	-	-	37,867	99	52,114
Student Travel (Bussing)	13,042	-	-	-	78,500	1,000	92,542
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	10,292	-	-	10,292
Rentals/Leases	-	-	-	-	-	-	-
Other - Student Awards	2,889	-	-	-	-	-	2,889
Other - Contracted Services	2,952	-	-	-	13,156	-	16,108
Other - School Programs	21,127	-	-	-	-	-	21,127
	60,393	-	-	10,292	130,012	1,099	201,796
Materials/Supplies/Freight							
Materials	22,973	-	-	-	4,028	4,890	31,891
Freight	-	-	-	-	147	-	147
	22,973	-	-	-	4,175	4,890	32,038
Total	\$ 144,985	\$ -	\$ -	10,292	\$ 153,871	\$ 24,209	\$ 333,357

FORT PROVIDENCE

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2015

	2015 Budget	2015 Actual	2014 Actual
Revenue			
Contributions from Divisional Council	\$ 46,577	\$ 46,577	\$ 47,017
Other - DehCho DEC	-	232,681	265,544
Other - Contributions from GNWT	-	89,919	164,300
Other	-	40,974	37,730
	<u>46,577</u>	<u>410,151</u>	<u>514,591</u>
Expenses			
Administration	21,275	146,802	55,081
School programs	-	271,730	459,055
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	25,302	57,784	-
	<u>46,577</u>	<u>476,316</u>	<u>514,136</u>
Surplus (Deficit)	-	(66,165)	455
Opening equity		90,073	89,618
Closing equity		\$ 23,908	\$ 90,073
Composition of Closing Equity			
Cash		\$ 23,408	\$ 56,584
Accounts Receivable		500	46,355
Accounts Payable		-	(12,866)
		<u>\$ 23,908</u>	<u>\$ 90,073</u>

FORT PROVIDENCE

District Education Authority
Details of Expenses - Non-Consolidated

For the year ended June 30, 2015

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Aboriginal Languages	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	143,584	-	-	-	50,073	34,673	228,330
Board/Trustee Honoraria	-	-	-	-	9,488	-	9,488
	143,584	-	-	-	59,561	34,673	237,818
Employee Benefits							
Employee Benefits/Allowances	40,436	-	-	-	2,930	-	43,366
Leave and Termination Benefits	-	-	-	-	-	-	-
	40,436	-	-	-	2,930	-	43,366
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	1,028	-	1,028
Travel	4,574	-	-	-	25,084	4,716	34,374
Student Travel (Bussing)	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Student Awards	891	-	-	-	-	-	891
Other - Contracted Services	-	-	-	-	15,187	-	15,187
Other - School Programs	35,365	-	-	-	-	4,000	39,365
	40,830	-	-	-	41,299	8,716	90,845
Materials/Supplies/Freight							
Materials	46,880	-	-	-	43,012	14,395	104,287
Freight	-	-	-	-	-	-	-
	46,880	-	-	-	43,012	14,395	104,287
Total	\$ 271,730	\$ -	\$ -	\$ -	\$ 146,802	\$ 57,784	\$ 476,316

FORT LIARD

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2015

	2015 Budget	2015 Actual	2014 Actual
Revenue			
Contributions from Divisional Council	\$ 27,598	\$ 27,598	\$ 27,158
Other - DehCho DEC	-	44,395	29,794
Other - Contributions from GNWT	-	-	-
Other	-	-	1,162
	<u>27,598</u>	<u>71,993</u>	<u>58,114</u>
Expenses			
Administration	9,250	11,439	13,952
School programs	-	33,593	49,551
Inclusive Schooling	-	-	-
School accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	18,348	18,024	-
	<u>27,598</u>	<u>63,056</u>	<u>63,503</u>
Surplus (Deficit)	-	8,937	(5,389)
Opening equity		14,126	19,515
Closing equity		\$ 23,063	\$ 14,126
Composition of Closing Equity			
Cash		\$ 23,063	\$ 13,601
Accounts Receivable		-	525
Accounts Payable		-	-
		<u>23,063</u>	<u>14,126</u>

FORT LIARD

District Education Authority
Details of Expenses - Non-Consolidated

For the year ended June 30, 2015

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Aboriginal Languages	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	-	-	-	-	-	8,954	8,954
Board/Trustee Honoraria	-	-	-	-	4,321	-	4,321
	-	-	-	-	4,321	8,954	13,275
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	4,412	-	-	-	-	-	4,412
Student Travel (Bussing)	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Student Awards	9,482	-	-	-	-	-	9,482
Other - Contracted Services	-	-	-	-	313	150	463
Other - School Programs	19,699	-	-	-	-	6,851	26,550
	33,593	-	-	-	313	7,001	40,907
Materials/Supplies/Freight							
Materials	-	-	-	-	6,805	2,069	8,874
Freight	-	-	-	-	-	-	-
	-	-	-	-	6,805	2,069	8,874
Total	\$ 33,593	\$ -	\$ -	\$ -	\$ 11,439	\$ 18,024	\$ 63,056

JEAN MARIE RIVER

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2015

	2015 Budget	2015 Actual	2014 Actual
Revenues			
Contributions from Divisional Council	\$ 15,835	\$ 15,835	\$ 15,945
Other - DehCho DEC	-	31,529	-
Other - Contributions from GNWT	-	-	-
Other	-	2,226	-
	15,835	49,590	15,945
Expenses			
Administration	10,950	13,370	18,281
School programs	-	10,326	25,889
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	350	-
Aboriginal language/cultural programs	4,885	4,984	-
	\$ 15,835	29,030	44,170
Surplus (Deficit)	-	20,560	(28,225)
Opening equity		2,484	30,709
Closing equity		\$ 23,044	\$ 2,484
Composition of Closing Equity			
Cash		\$ 16,067	\$ 2,484
Accounts Receivable		6,977	-
Accounts Payable		-	-
		23,044	2,484

JEAN MARIE RIVER

District Education Authority
Details of Expenses - Non-Consolidated

For the year ended June 30, 2015

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Aboriginal Languages	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	-	-	-	-	4,050	3,870	7,920
Board/Trustee Honoraria	-	-	-	-	3,630	-	3,630
	-	-	-	-	7,680	3,870	11,550
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	4,840	-	4,840
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	828	-	-	-	-	-	828
Student Travel (Bussing)	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Awards	1,202	-	-	-	-	-	1,202
Other - Contracted Services	-	-	-	-	639	-	639
Other - School Programs	8,296	-	-	-	-	-	8,296
	10,326	-	-	-	5,479	-	15,805
Materials/Supplies/Freight							
Materials	-	-	-	350	211	1,114	1,675
Freight	-	-	-	-	-	-	-
	-	-	-	350	211	1,114	1,675
Total	\$ 10,326	\$ -	\$ -	\$ 350	\$ 13,370	\$ 4,984	\$ 29,030

WRIGLEY

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2015

	Current Year Budget	Current Year Actual	Prior Year Actual
Revenue			
Contributions from Divisional Council	\$ 18,040	\$ 18,040	\$ 20,295
Other - DehCho DEC	-	-	4,000
Other - Contributions from GNWT	-	-	-
Other	-	41,347	-
	<u>18,040</u>	<u>59,387</u>	<u>24,295</u>
Expenditure			
Administration	12,050	19,848	8,396
School programs	-	2,721	12,000
Inclusive schooling	-	-	-
Student Accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	5,990	1,225	-
	<u>\$ 18,040</u>	<u>23,794</u>	<u>20,396</u>
Excess (Deficiency) of Revenue over Expenditure	-	35,593	3,899
Accumulated surplus (deficit), beginning of year		9,303	5,404
Accumulated surplus (deficit), end of year		<u>\$ 44,896</u>	<u>\$ 9,303</u>
Composition of Closing Equity			
Cash		\$ 44,896	\$ 9,303
Accounts Receivable		-	-
Accounts Payable		-	-
		<u>\$ 44,896</u>	<u>\$ 9,303</u>

WRIGLEY DISTRICT EDUCATION AUTHORITY

District Education Authority
Details of Expenses - Non-Consolidated

For the year ended June 30, 2015

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations and Maintenance	Administration	Aboriginal Languages	Total
Salaries							
Teachers' salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non-instructional staff	-	-	-	-	-	-	-
Board/Trustee Honoraria	-	-	-	-	2,938	-	2,938
	-	-	-	-	2,938	-	2,938
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and termination	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	16,500	-	16,500
Student Travel (Bussing)	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Student Awards	-	-	-	-	-	-	-
Other - Contracted Services	-	-	-	-	410	-	410
Other - School Programs	2,721	-	-	-	-	-	2,721
	2,721	-	-	-	16,910	-	19,631
Materials, Supplies and Freight							
Materials	-	-	-	-	-	1,225	1,225
Freight	-	-	-	-	-	-	-
	-	-	-	-	-	1,225	1,225
Total	\$ 2,721	\$ -	\$ -	\$ -	\$ 19,848	\$ 1,225	\$ 23,794

NAHANNI BUTTE

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2015

	2015 Budget	2015 Actual	2014 Actual
Revenues			
Contributions from Divisional Council	\$ 15,767	\$ 15,767	\$ 16,922
Other - DehCho DEC	-	-	800
Other - Contributions from GNWT	-	-	-
Other	-	3,075	1,869
	15,767	18,842	19,591
Expenses			
Administration	10,950	1,313	972
School programs	-	2,750	15,753
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	500	-
Aboriginal language/cultural programs	4,817	-	-
	15,767	4,563	16,725
Surplus (Deficit)	-	14,279	2,866
Opening equity		10,239	7,373
Closing equity		\$ 24,518	\$ 10,239
Composition of Closing Equity			
Cash		\$ 24,518	\$ 10,239
Accounts Receivable		-	-
Accounts Payable		-	-
		\$ 24,518	\$ 10,239

NAHANNI BUTTE

District Education Authority
Details of Expenses - Non-Consolidated

For the year ended June 30, 2015

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Aboriginal Languages	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	-	-	-	-	-	-	-
Board/Trustee Honoraria	-	-	-	-	1,050	-	1,050
	-	-	-	-	1,050	-	1,050
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Student Travel (Bussing)	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	500	-	-	500
Rentals/Leases	-	-	-	-	-	-	-
Other - Student Awards	-	-	-	-	-	-	-
Other - Contracted Services	-	-	-	-	263	-	263
Other - School Programs	285	-	-	-	-	-	285
	285	-	-	500	263	-	1,048
Materials/Supplies/Freight							
Materials	2,465	-	-	-	-	-	2,465
Freight	-	-	-	-	-	-	-
	2,465	-	-	-	-	-	2,465
Total	\$ 2,750	\$ -	\$ -	\$ 500	\$ 1,313	\$ -	4,563

TROUT LAKE

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2015

	2015 Budget	2015 Actual	2014 Actual
Revenue			
Contributions from Divisional Council	\$ 17,226	\$ 17,226	\$ 17,171
Other - DehCho DEC	-	26,361	4,595
Other - Contributions from GNWT	-	-	-
Other	-	73	-
	17,226	43,660	21,766
Expenses			
Administration	10,950	11,933	25,627
School programs	-	1,267	9,300
Inclusive schooling	-	-	-
Student Accommodations	-	-	-
Operations and maintenance	-	7,360	-
Aboriginal language/cultural programs	6,276	20,818	-
	17,226	41,378	34,927
Surplus (Deficit)	-	2,282	(13,161)
Opening equity		(2,029)	11,132
Closing equity	\$	253	\$ (2,029)
Composition of Closing Equity			
Cash	\$	253	\$ (2,029)
Accounts Receivable		6,642	-
Accounts Payable		(6,642)	-
	\$	253	\$ (2,029)

TROUT LAKE

District Education Authority
Details of Expenses - Non-Consolidated

For the year ended June 30, 2015

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Aboriginal Languages	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	-	-	-	7,360	3,632	16,075	27,067
Board/Trustee Honoraria	-	-	-	-	6,163	-	6,163
	-	-	-	7,360	9,795	16,075	33,230
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	1,170	-	1,170
Leave and Termination Benefits	-	-	-	-	-	-	-
	-	-	-	-	1,170	-	1,170
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	94	-	94
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Student Travel (Bussing)	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Awards	1,001	-	-	-	-	-	1,001
Other - Contracted Services	-	-	-	-	874	-	874
Other - Local Programs	266	-	-	-	-	-	266
	1,267	-	-	-	968	-	2,235
Materials/Supplies/Freight							
Materials	-	-	-	-	-	4,743	4,743
Freight	-	-	-	-	-	-	-
	-	-	-	-	-	4,743	4,743
Total	\$ 1,267	\$ -	\$ -	\$ 7,360	\$ 11,933	\$ 20,818	\$ 41,378

KAKISA LAKE

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2015

	2015 Budget	2015 Actual	2014 Actual
Revenues			
Contributions from Divisional Council	\$ 15,289	\$ 15,289	\$ 15,729
Other - DehCho DEC	-	910	2,378
Other - Contributions from GNWT	-	-	-
Other	-	29,806	34,223
	15,289	46,005	52,330
Expenditure			
Administration	10,950	7,203	5,758
School programs	-	4,132	19,053
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	890	1,598
Aboriginal language/cultural programs	4,339	23,614	-
	\$ 15,289	35,839	26,409
Surplus (Deficit)	-	10,166	25,921
Opening equity		36,501	10,580
Closing equity		\$ 46,667	\$ 36,501
Composition of Closing Equity			
Cash		\$ 46,577	\$ 36,501
Accounts Receivable		90	-
Accounts Payable		-	-
		\$ 46,667	\$ 36,501

KAKISA LAKE

District Education Authority
Details of Expenses - Non-Consolidated

For the year ended June 30, 2015

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Aboriginal Languages	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	-	-	-	890	4,900	-	5,790
Board/Trustee Honoraria	-	-	-	-	-	-	-
	-	-	-	890	4,900	-	5,790
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	2,238	-	2,238
Student Travel (Bussing)	1,632	-	-	-	-	-	1,632
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Contracted Services	-	-	-	-	65	-	65
Other - Awards	-	-	-	-	-	-	-
Other - School Programs	2,500	-	-	-	-	23,614	26,114
	4,132	-	-	-	2,303	23,614	30,049
Materials/Supplies/Freight							
Materials	-	-	-	-	-	-	-
Freight	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	\$ 4,132	\$ -	\$ -	\$ 890	\$ 7,203	\$ 23,614	\$ 35,839