

**BEAUFORT-DELTA EDUCATION COUNCIL**

**INUVIK, NT**

**CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2014**

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## BEAUFORT- DELTA EDUCATION COUNCIL

Aklavik, Ft. McPherson, Inuvik, Paulatuk, Sachs Harbour, Tsiigehtchic, Tuktoyaktuk, Ulukhaktok

### **MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING**

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

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

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

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

Denise Kurszewski  
Superintendent  
Beaufort-Delta Education Council

Inuvik, NT  
September 29, 2014



**AVERY, COOPER & Co.**  
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**INDEPENDENT AUDITORS' REPORT**

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

**Report on the Financial Statements**

We have audited the accompanying financial statements of Beaufort-Delta Education Council which comprise the Consolidated Statement of Financial Position as at June 30, 2014 and the Consolidated Statements of Changes in Net Financial Resources (Debt), Revenue and Expenses and Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

**Management's Responsibility for the Financial Statements**

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

**Auditors' Responsibility**

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

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

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

**Basis for Qualified Opinion**

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

**Qualified Opinion**

In our opinion, except for the matter described in the Basis for Qualified Opinion paragraph, these financial statements present fairly, in all material respects, the financial position of the Organization as at June 30, 2014 and its financial performance and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

## INDEPENDENT AUDITORS' REPORT - cont'd.

### Report on Other Legal and Regulatory Requirements

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

*Avery, Cooper & Co.*

AVERY, COOPER & CO  
Certified General Accountants  
Yellowknife, NT

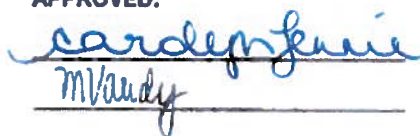
September 29, 2014

**BEAUFORT-DELTA EDUCATION COUNCIL  
STATEMENT OF FINANCIAL POSITION  
CONSOLIDATED  
FOR THE YEAR ENDED JUNE 30, 2014**

**STATEMENT I**

	2014	2013
<b><u>Financial Assets</u></b>		
Cash	5,888,309	3,565,817
Due from the GNWT	82,251	38,713
Other accounts receivable	503,233	575,585
<b>Total Financial Assets</b>	<b>6,473,793</b>	<b>4,179,915</b>
 Trust Funds (Note 4)	 <u>257,553</u>	 <u>256,824</u>
	<u><b>6,731,346</b></u>	<u><b>4,436,739</b></u>
 <b><u>Liabilities</u></b>		
Accounts payable	761,029	775,025
Accrued salaries	2,833,324	1,899,107
Due to the GNWT (Note 6)	105,540	28,934
Employee Deductions Payable	36,083	38,898
Leave and termination benefits (Note 7)	2,285,452	2,090,480
Deferred revenue (Note 8)	228,972	235,083
	<u>6,250,399</u>	<u>5,067,526</u>
 <b><u>TRUST FUND</u></b>	 <u>257,553</u>	 <u>256,824</u>
<b>Total Liabilities (Note 4)</b>	<b>6,507,952</b>	<b>5,324,350</b>
 <b><u>Net Financial Resources (Debt)</u></b>	 <b>223,394</b>	 <b>(887,611)</b>
 <b><u>Non-financial Assets</u></b>		
Tangible capital assets	-	-
Prepaid expenses	2,549	18,173
<b>ACCUMULATED SURPLUS (DEFICIT)</b>	<b>225,943</b>	<b>(869,438)</b>

APPROVED:

  
M/Vandy

See attached notes and schedules

**STATEMENT II**

**BEAUFORT-DELTA EDUCATION COUNCIL  
STATEMENT OF CHANGES IN NET FINANCIAL RESOURCES  
CONSOLIDATED  
FOR THE YEAR ENDED JUNE 30, 2014**

	<b>2014</b>	<b>2013</b>
Annual surplus/(deficit)	1,095,380	593,288
Change in Prepaid Expenses	<u>15,624</u>	<u>24,471</u>
<b>(Increase)/decrease in net debt</b>	<b>1,111,004</b>	<b>617,759</b>
Opening net financial resources	<u>(887,611)</u>	<u>(1,505,370)</u>
<b>Closing net financial resources</b>	<b><u>223,393</u></b>	<b><u>(887,611)</u></b>



## STATEMENT III

**BEAUFORT-DELTA EDUCATION COUNCIL  
STATEMENT OF OPERATIONS  
CONSOLIDATED  
FOR THE YEAR ENDED JUNE 30, 2014**

	(unaudited) 2014 <u>Budget</u>	2014 <u>Actual</u>	2013 <u>Actual</u>
<b><u>OPERATING FUND</u></b>			
<b>REVENUES</b>			
<b>Government of the NWT</b>			
Regular contribution	27,629,474	28,258,496	27,675,986
Other ECE contributions	375,000	522,877	901,254
Other contributions	448,996	779,420	821,471
<b>Total GNWT</b>	<u>28,453,470</u>	<u>29,560,793</u>	<u>29,398,711</u>
 <b>Federal Government</b>	 <u>477,300</u>	 <u>433,060</u>	 <u>412,066</u>
 <b>BOARD GENERATED FUNDS</b>			
Investment income	20,090	34,488	26,260
Other	170,014	555,425	600,709
<b>Total generated funds</b>	<u>190,104</u>	<u>589,913</u>	<u>626,970</u>
 <b>TOTAL REVENUES</b>	 <u>29,120,874</u>	 <u>30,583,765</u>	 <u>30,437,747</u>
 <b><u>EXPENSES (Schedule 1)</u></b>			
Administration	1,873,488	2,131,574	2,552,335
School Programs	18,703,438	19,284,158	19,622,002
Inclusive schooling	4,705,798	4,387,879	4,111,585
Student accommodations	-	192,094	207,401
Operations and maintenance	883,120	788,561	665,465
Aboriginal language/cultural programs	2,883,390	2,704,117	2,685,671
 <b>TOTAL EXPENSES</b>	 <u>29,049,234</u>	 <u>29,488,384</u>	 <u>29,844,460</u>
 <b>OPERATING SURPLUS (DEFICIT)</b>	 <u>71,640</u>	 <u>1,095,381</u>	 <u>593,288</u>
 <b>ACCUMULATED SURPLUS (DEFICIT) - JULY 1</b>	 <u>(869,438)</u>	 <u>(869,438)</u>	 <u>(1,462,726)</u>
 <b>ACCUMULATED SURPLUS (DEFICIT) - JUNE 30</b>	 <u>(797,798)</u>	 <u>225,943</u>	 <u>(869,438)</u>

**STATEMENT IV**

**BEAUFORT-DELTA EDUCATION COUNCIL  
STATEMENT OF CASH FLOW  
CONSOLIDATED  
FOR THE YEAR ENDED JUNE 30, 2014**

	2014	2013
<b>Operating Transactions</b>		
<b>Cash received from:</b>		
Government of Northwest Territories	29,560,793	29,398,711
Recoveries and general revenue	<u>1,045,676</u>	<u>820,727</u>
	<u>30,606,468</u>	<u>30,219,438</u>
<b>Cash paid for:</b>		
Compensation and benefits	(25,608,354)	(25,413,810)
Operations and maintenance	<u>(2,675,422)</u>	<u>(3,996,437)</u>
	<u>(28,283,776)</u>	<u>(29,410,246)</u>
<b>Net cash from operations</b>	2,322,692	809,192
Cash applied to capital transactions	-	-
Cash provided by investing transactions	-	-
Cash provided by financing transactions	-	-
Increase in cash and cash equivalents	<u>2,322,692</u>	<u>809,192</u>
Opening cash and cash equivalents	<u>3,565,617</u>	<u>2,756,425</u>
Closing cash and cash equivalents	<u>5,888,309</u>	<u>3,565,617</u>
<b>See attached notes and schedules</b>		

See attached notes and schedules

## **BEAUFORT-DELTA EDUCATION COUNCIL**

### **NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2014**

#### **NOTE 1. NATURE OF ORGANIZATION**

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

The Council is dependent upon funding from the Department of Education, Culture and Employment of the GNWT. Member communities have formed local District Education Authorities (DEA) which have assumed the responsibility to provide adequate educational programs within their respective communities.

#### **NOTE 2. SIGNIFICANT ACCOUNTING POLICIES**

##### **a) General**

The accounting policies of the Council are as prescribed by the Department of Education, Culture and Employment, Government of the Northwest Territories. These Consolidated financial statements include the operations of the member District Education Authorities (DEA) of Aklavik, Tsiigehtchic, Fort McPherson, Inuvik, Paulatuk, Sachs Harbour, Tuktoyaktuk and Ulukhaktok. Transactions and balances between these organizations have been eliminated for consolidation purposes.

##### **b) Capital Assets**

All buildings and works, furniture, equipment and vehicles valued in excess of \$50,000 and purchased with the GNWT capital funds are the property of the GNWT. Although the Minister grants to the Board full occupancy and use of such facilities and equipment required for the administration and delivery of the education programs within the division, they are not shown on the Statement of Financial Position.

Other capital assets, consisting of office furniture and equipment, including computers and other teaching equipment are treated as expenses during the year of acquisition and accordingly do not appear on the Statement of Financial Position.

## **BEAUFORT-DELTA EDUCATION COUNCIL**

### **NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2014**

#### **NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (continued)**

##### **c) Cash and cash equivalents**

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

##### **d) Personnel and Leases Infrastructure Funding**

Any surplus on personnel and leases infrastructure funding at the end of June is recorded as payable to the GNWT. Net deficits are not shown as receivable since recovery is contingent upon legislative approval.

##### **e) Measurement Uncertainty**

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

##### **f) Deferred Revenue**

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

##### **g) Revenue Recognition**

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

Restricted investment income is recognized as revenue in the year in which the related expenses are incurred. Unrestricted investment income is recognized as revenue when earned.

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

## BEAUFORT-DELTA EDUCATION COUNCIL

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2014

#### NOTE 3. FINANCIAL INSTRUMENTS

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

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

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

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

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

#### NOTE 4. TRUST FUND

The Council received a bequest to establish the Harry Stallworthy - Noah Carpenter Fund. The terms of the bequest state that the principal shall remain intact and the net annual income therefrom shall be made available to students of Inuit heritage for financial assistance in the High School Orientation Program.

Comprised of:

Short-term	- GIC 1.25% Due June 22, 2015	250,000
	- Due from general cash	<u>7,553</u>
		<u>257,553</u>

Fund balance:

Principal proceeds received	216,515
Interest earned to-date	252,452
Expenses to-date	<u>(211,414)</u>
	<u>257,553</u>

# BEAUFORT-DELTA EDUCATION COUNCIL

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2014

### NOTE 5. DUE FROM GNWT

	<u>2014</u>	<u>2013</u>
Chargebacks - Dept. of Education, Culture and Employment	82,251	38,713

### NOTE 6. DUE TO GNWT

	<u>2014</u>	<u>2013</u>
Library Contribution Agreement-Dept. of Education, Culture and Employment	10,981	11,806
Excess funding repayable - Dept. of Education, Culture and Employment	94,559	17,127
	<u>105,540</u>	<u>28,934</u>

### NOTE 7. LEAVE AND TERMINATION BENEFITS

Under conditions of employment, employees qualify for retirement and severance remuneration based on the number of years of service. Some employees also qualify for annual leave. Certain employees will also receive assistance with removal costs to return to their point of recruitment. Annual leave is payable within one fiscal year; payment of other amounts is dependent upon employees leaving the government.

	<u>2014</u>	<u>2013</u>
Annual leave and lieu time	122,987	114,069
Retirement and resignation benefits	1,165,391	1,020,288
Ultimate removal assistance	997,074	956,124
	<u>2,285,452</u>	<u>2,090,480</u>

### NOTE 8. DEFERRED REVENUE

	<u>2014</u>	<u>2013</u>
Government of the Northwest Territories -		
- Education, Culture & Employment	115,272	68,125
- Department of Justice	8,751	5,159
- Library	57,285	55,169
- Department of Health and Social Services	4,500	-
- Department of Municipal & Community Affairs	5,155	2,125
NWT Status of Women	-	4,550
Inuvik Community Corporation	800	21,451
Aklavik Community Corporation	1,725	-
Paulatuk Community Corp.	4,674	4,000
Hamlet of Sachs Harbour	1,500	-
Inuvialuit Region Corporation	27,620	-
Food First Foundation	1,691	795
Inuvialuit Education Foundation	-	2,000
Health Canada - Community Oral Health Initiative	-	7,811
Ulukhaktok Community Corporation	-	12,484
Beaufort Delta Sahtu Recreation Association	-	51,414
	<u>228,972</u>	<u>235,083</u>

# BEAUFORT-DELTA EDUCATION COUNCIL

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2014

### NOTE 9. RELATED PARTY TRANSACTIONS

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

	<u>2014</u>	<u>2013</u>
<u>Accounts receivable</u>		
Department of Education, Culture and Employment	16,238	52,241
Department of Health and Social Services	10,344	-
Department of Municipal and Community Affairs	5,752	3,834
Department of Industry, Tourism and Investment	22,000	-
Department of Justice	5,000	-
Chief Julius School, Ft McPherson	18,647	20,747
	<u>77,981</u>	<u>76,822</u>

<u>Accounts Payable</u>		
Aurora College	330	-
Department of Human Resources	1,500	-
Department of Finance	1,006,080	-
Department of Public Works	669	-
Department of Municipal and Community Affairs	18,585	44,504
Department of Industry, Tourism and Investment	2,245	-
Workers Compensation Board	34,585	-
Various BDEC Schools	377,108	286,391
	<u>1,441,102</u>	<u>330,895</u>

### NOTE 10. CONTRACTUAL OBLIGATIONS

The Council has entered into agreements for, or is contractually committed to, the following expenses payable subsequent to June 30, 2014:

	<u>Expires in Fiscal Year</u>	<u>2015</u>	<u>2016-2020</u>	<u>Total</u>
Commercial Leases	2,020	84,976	395,811	480,787
Equipment Leases	2,019	15,714	44,935	60,649
Total		<u>100,690</u>	<u>440,746</u>	<u>541,436</u>

## SCHEDULE 1

**BEAUFORT-DELTA EDUCATION COUNCIL  
SCHEDULE OF CONSOLIDATED EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2014**

	<b>School Programs</b>	<b>Inclusive Schooling</b>	<b>Student Accommodations</b>	<b>Operations &amp; Maintenance</b>	<b>Administration</b>	<b>Aboriginal Languages</b>	<b>Fiscals &amp; Transfers</b>	<b>Totals</b>
<b>SALARIES</b>								
Teachers	10,793,002		-	-	-	974,287	-	11,767,289
Instruction Assistant	86,217	1,054,435	-	-	-	238,493	-	1,379,145
Non-instructional staff	2,002,700	1,834,684	-	-	1,169,338	477,511	-	5,484,233
Board/Trustee honoraria	4,913	-	-	-	94,389	54,841	-	154,143
<b>EMPLOYEE BENEFITS</b>								
Employee benefit/allowance	4,545,649	1,106,506	-	138,102	301,111	483,115	-	6,574,483
Leave and termination	176,436	-	-	-	-	72,624	-	249,060
<b>SERVICES PURCHASED/ CONTRACTED</b>								
Professional/technical services	-	98,825	-	-	79,471	-	-	178,296
Postage/communication	91,541	-	2,915	-	33,790	-	-	128,246
Utilities & Leases	1,732	-	-	-	3,224	-	-	4,956
Travel	228,328	56,370	6,501	-	138,018	35,487	-	464,704
Student travel	114,900	-	175,877	-	4,179	29,900	-	324,856
Advertising/printing/publishing	-	-	565	-	9,199	-	-	9,764
Maintenance/repair	44,285	-	-	-	23,916	13,433	-	81,634
Rentals/leases	111,342	-	-	138,325	10,997	11,448	-	272,112
Others	41,601	10,540	-	512,135	56,865	9,204	-	630,345
Contracted services	84,855	-	-	-	30,542	170,788	-	286,185
<b>MATERIALS/SUPPLIES/FREIGHT</b>								
Materials	742,900	133,459	6,236	-	162,330	129,416	-	1,174,341
Furniture and equipment	152,720	86,622	-	-	4,755	3,200	-	247,297
Freight	61,034	6,438	-	-	9,453	371	-	77,296
<b>CONTRIBUTIONS/TRANSFERS</b>								
Transfers - Other	-	-	-	-	-	-	-	-
Transfers to Capital	-	-	-	-	-	-	-	-
<b>AMORTIZATION</b>	-	-	-	-	-	-	-	-
<b>DEBT SERVICES</b>	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>19,284,156</b>	<b>4,387,879</b>	<b>192,094</b>	<b>788,561</b>	<b>2,131,577</b>	<b>2,704,118</b>	<b>-</b>	<b>29,488,385</b>



**SCHEDULE 2**

**AKLAVIK DISTRICT EDUCATION AUTHORITY  
STATEMENT OF FINANCIAL POSITION  
FOR THE YEAR ENED JUNE 30, 2014**

	2014	2013
<b><u>Financial Assets</u></b>		
Cash	43,313	30,178
Other accounts receivable	25,984	41,331
<b>Total Financial Assets</b>	<u>69,297</u>	<u>71,509</u>
<b><u>Liabilities</u></b>		
Due to related party	20,866	41,903
Accounts payable	3,216	6,242
Due to GNWT	10,981	-
Wages and Benefits payable	11,279	3,002
Deferred revenue	14,048	12,860
<b>Total Liabilities</b>	<u>60,390</u>	<u>64,007</u>
<b><u>Net</u></b>	8,907	7,502
<b><u>Non-financial Assets</u></b>		
Tangible capital assets	-	-
Prepaid expenses	-	-
<b>Accumulated Surplus</b>	<u>8,907</u>	<u>7,502</u>

## SCHEDULE 3

**AKLAVIK DISTRICT EDUCATION AUTHORITY  
STATEMENT OF OPERATIONS  
FOR THE YEAR ENDED JUNE 30, 2014**

	(unaudited) 2014 <u>Budget</u>	2014 <u>Actual</u>	2013 <u>Actual</u>
<b><u>REVENUES</u></b>			
Contributions from Divisional Council	89,900	82,420	50,732
GNWT revenue	54,050	41,955	61,689
Federal Government	224,150	231,538	204,504
Other revenue	<u>7,750</u>	<u>52,475</u>	<u>48,696</u>
<b>TOTAL REVENUES</b>	<b><u>375,850</u></b>	<b><u>408,388</u></b>	<b><u>365,621</u></b>
<b><u>EXPENSES</u></b>			
Administration	52,350	71,357	64,800
School programs	60,050	63,347	119,024
Inclusive schooling	25,000	8,992	-
Student accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	<u>248,450</u>	<u>263,289</u>	<u>227,461</u>
<b>TOTAL EXPENSES</b>	<b><u>385,850</u></b>	<b><u>406,985</u></b>	<b><u>411,285</u></b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(10,000)</b>	<b>1,404</b>	<b>(45,664)</b>
<b>SURPLUS (DEFICIT) JULY 1</b>	<b><u>7,502</u></b>	<b><u>7,502</u></b>	<b><u>53,166</u></b>
<b>SURPLUS (DEFICIT) JUNE 30</b>	<b><u>(2,497)</u></b>	<b><u>8,907</u></b>	<b><u>7,502</u></b>

**SCHEDULE 4**

**AKLAVIK DISTRICT EDUCATION AUTHORITY  
SCHEDULE OF EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2014**

	<b>School Programs</b>	<b>Inclusive Schooling</b>	<b>Student Accommodations</b>	<b>Operations &amp; Maintenance</b>	<b>Administration</b>	<b>Aboriginal Languages</b>	<b>Totals</b>
<b>SALARIES</b>							
Teachers	-	-	-	-	-	-	-
Instruction Assistant	-	-	-	-	-	187,950	187,950
Non-instructional staff	39,590	8,992	-	-	50,800	15,703	115,085
Board/Trustee honoraria	-	-	-	-	7,950	-	7,950
<b>EMPLOYEE BENEFITS</b>							
Employee benefit/allowance	3,576	-	-	-	3,576	10,729	17,881
Leave and termination	-	-	-	-	-	-	-
<b>SERVICES PURCHASED/ CONTRACTED</b>							
Professional/technical services	-	-	-	-	-	-	-
Postage/communication	-	-	-	-	862	-	862
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	650	-	650
Student travel	-	-	-	-	-	-	-
Advertising/printing/publishing	-	-	-	-	-	-	-
Maintenance/repair	-	-	-	-	-	-	-
Rentals/leases	-	-	-	-	-	-	-
Others	1,125	-	-	-	6,686	-	7,811
Contracted services	-	-	-	-	-	2,774	2,774
<b>MATERIALS/SUPPLIES/FREIGHT</b>							
Materials	18,318	-	-	-	833	46,133	65,285
Furniture and equipment	356	-	-	-	-	-	356
Freight	380	-	-	-	-	-	380
<b>TRANSFERS</b>	-	-	-	-	-	-	-
<b>TOTAL EXPENSE</b>	<b>63,347</b>	<b>8,992</b>	<b>-</b>	<b>-</b>	<b>71,357</b>	<b>263,289</b>	<b>406,984</b>

**SCHEDULE 5****TSIIGEHTCHIC DISTRICT EDUCATION AUTHORITY  
STATEMENT OF FINANCIAL POSITION  
FOR THE YEAR ENDED JUNE 30, 2014**

	<b>2014</b>	<b>2013</b>
<b><u>Financial Assets</u></b>		
Cash	56,883	62,731
Due from related party	76,053	52,863
Accounts Receivable	<u>-</u>	<u>450</u>
<b>Total Financial Assets</b>	<u>132,936</u>	<u>116,044</u>
<b><u>Liabilities</u></b>		
Accounts payable and accrued liabilities	1,455	13,504
Due to related party	4,024	
Wages payable	<u>1,489</u>	<u>296</u>
<b>Total Liabilities</b>	<u>6,968</u>	<u>13,800</u>
<b><u>Net</u></b>	125,968	102,244
<b><u>Non-financial Assets</u></b>		
Tangible capital assets	-	-
Prepaid expenses	<u>-</u>	<u>-</u>
<b>Accumulated Surplus</b>	<u><u>125,968</u></u>	<u><u>102,244</u></u>

**SCHEDULE 6**

**TSIIGEHTCHIC DISTRICT EDUCATION AUTHORITY  
STATEMENT OF OPERATIONS  
FOR THE YEAR ENDED JUNE 30, 2014**

	(unaudited) 2014 <u>Budget</u>	2014 <u>Actual</u>	2013 <u>Actual</u>
<b><u>REVENUES</u></b>			
Contributions from Divisional Council	49,200	25,166	22,900
Other - Facility Rental	<u>3,200</u>	<u>15,100</u>	<u>71,809</u>
<b>TOTAL REVENUES</b>	<b><u>52,400</u></b>	<b><u>40,266</u></b>	<b><u>94,709</u></b>
<b><u>EXPENSES</u></b>			
Administration	7,400	6,200	20,745
School programs	13,100	2,641	10,719
Inclusive schooling	25,000	-	-
Student accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	<u>6,900</u>	<u>7,701</u>	<u>-</u>
<b>TOTAL EXPENSES</b>	<b><u>52,400</u></b>	<b><u>16,543</u></b>	<b><u>31,464</u></b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>-</b>	<b>23,724</b>	<b>63,246</b>
<b>SURPLUS (DEFICIT) JULY 1</b>	<b><u>102,244</u></b>	<b><u>102,244</u></b>	<b><u>38,998</u></b>
<b>SURPLUS (DEFICIT) JUNE 30</b>	<b><u>102,244</u></b>	<b><u>125,968</u></b>	<b><u>102,244</u></b>

**SCHEDULE 7**

**TSIIGEHTCHIC DISTRICT EDUCATION AUTHORITY  
SCHEDULE OF EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2014**

	<b>School Programs</b>	<b>Inclusive Schooling</b>	<b>Student Accommodation</b>	<b>Operations &amp; Maintenance</b>	<b>Administration</b>	<b>Aboriginal Languages</b>	<b>Totals</b>
<b>SALARIES</b>							
Teachers	-	-	-	-	-	-	-
Instruction Assistant	-	-	-	-	-	2,362	2,362
Non-instructional staff	-	-	-	-	-	-	-
Board/Trustee honoraria	-	-	-	-	2,925	-	2,925
<b>EMPLOYEE BENEFITS</b>							
Employee benefit/allowance	-	-	-	-	-	15	15
Leave and termination	-	-	-	-	-	-	-
<b>SERVICES PURCHASED/ CONTRACTED</b>							
Professional/technical services	-	-	-	-	-	-	-
Postage/communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Student travel	-	-	-	-	-	-	-
Advertising/printing/publishing	-	-	-	-	-	-	-
Maintenance/repair	-	-	-	-	18	-	18
Rentals/leases	-	-	-	-	-	-	-
Others	2,316	-	-	-	161	1,350	3,827
Contracted services	-	-	-	-	-	-	-
<b>MATERIALS/SUPPLIES/FREIGHT</b>							
Materials	325	-	-	-	998	3,975	5,298
Furniture and equipment	-	-	-	-	2,099	-	2,099
Freight	-	-	-	-	-	-	-
<b>CONTRIBUTIONS/TRANSFERS</b>							
Transfers - Other	-	-	-	-	-	-	-
Transfers to Capital	-	-	-	-	-	-	-
<b>AMORTIZATION</b>	-	-	-	-	-	-	-
<b>DEBT SERVICES</b>	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>2,641</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,200</b>	<b>7,701</b>	<b>16,543</b>

**SCHEDULE 8****FORT MCPHERSON DISTRICT EDUCATION AUTHORITY  
STATEMENT OF FINANCIAL POSITION  
FOR THE YEAR ENDED JUNE 30, 2014**

	<b>2014</b>	<b>2013</b>
<b><u>Financial Assets</u></b>		
Cash	26,272	36,278
Due from related party	24,382	20,920
Other accounts receivable	<u>22,997</u>	<u>12,491</u>
<b>Total Financial Assets</b>	<u><b>73,651</b></u>	<u><b>69,689</b></u>
<b><u>Liabilities</u></b>		
Accounts payable and accrued liabilities	11,718	1,200
Wages payable	5,188	6,272
Deferred revenue	<u>21,981</u>	<u>16,700</u>
<b>Total Liabilities</b>	<u><b>38,887</b></u>	<u><b>24,172</b></u>
<b><u>Net</u></b>	<b>34,764</b>	<b>45,517</b>
<b><u>Non-financial Assets</u></b>		
Tangible capital assets	-	-
Prepaid expenses	<u>-</u>	<u>1,241</u>
<b>Accumulated Surplus</b>	<u><b>34,764</b></u>	<u><b>46,758</b></u>

**SCHEDULE 9**

**FORT MCPHERSON DISTRICT EDUCATION AUTHORITY  
STATEMENT OF OPERATIONS  
FOR THE YEAR ENDED JUNE 30, 2014**

	(unaudited) 2014 <u>Budget</u>	2014 <u>Actual</u>	2013 <u>Actual</u>
<b><u>REVENUES</u></b>			
Contributions from Divisional Council	87,000	153,100	62,400
GNWT revenue	53,300	41,071	65,621
Federal Government	224,150	176,387	180,622
Other	<u>10,000</u>	<u>98,068</u>	<u>78,777</u>
<b>TOTAL REVENUES</b>	<b><u>374,450</u></b>	<b><u>468,626</u></b>	<b><u>387,420</u></b>
<b><u>EXPENSES</u></b>			
Administration	62,000	84,736	76,534
School programs	54,300	107,383	109,099
Inclusive schooling	25,000	32,555	-
Student accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	<u>233,150</u>	<u>255,947</u>	<u>240,973</u>
<b>TOTAL EXPENSES</b>	<b><u>374,450</u></b>	<b><u>480,621</u></b>	<b><u>426,606</u></b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>-</b>	<b>(11,994)</b>	<b>(39,186)</b>
<b>SURPLUS (DEFICIT) JULY 1</b>	<b><u>46,758</u></b>	<b><u>46,758</u></b>	<b><u>85,944</u></b>
<b>SURPLUS (DEFICIT) JUNE 30</b>	<b><u>46,758</u></b>	<b><u>34,764</u></b>	<b><u>46,758</u></b>



## SCHEDULE 10

**FORT MCPHERSON DISTRICT EDUCATION AUTHORITY  
SCHEDULE OF EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2014**

	<b>School Programs</b>	<b>Inclusive Schooling</b>	<b>Student Accommodation</b>	<b>Operations &amp; Maintenance</b>	<b>Administration</b>	<b>Aboriginal Languages</b>	<b>Totals</b>
<b>SALARIES</b>							
Teachers	-	-	-	-	-	-	-
Instruction Assistant	86,217	-	-	-	-	-	86,217
Non-instructional staff	-	32,555	-	-	41,651	210,634	284,840
Board/Trustee honoraria	-	-	-	-	3,850	11,450	15,300
							-
<b>EMPLOYEE BENEFITS</b>							-
Employee benefit/allowance	7,640	-	-	-	4,584	18,337	30,561
Leave and termination	-	-	-	-	-	-	-
							-
<b>SERVICES PURCHASED/ CONTRACTED</b>							-
Professional/technical services	-	-	-	-	3,864	-	3,864
Postage/communication	-	-	-	-	914	-	914
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Student travel	2,889	-	-	-	-	48	2,937
Advertising/printing/publishing	-	-	-	-	-	-	-
Maintenance/repair	-	-	-	-	-	-	-
Rentals/leases	-	-	-	-	-	-	-
Others	952	-	-	-	5,480	-	6,432
Contracted services	-	-	-	-	-	2,100	2,100
							-
<b>MATERIALS/SUPPLIES/FREIGHT</b>							-
Materials	9,566	-	-	-	24,395	13,379	47,340
Furniture and equipment	-	-	-	-	-	-	-
Freight	120	-	-	-	-	-	120
							-
<b>TRANSFERS</b>	-	-	-	-	-	-	-
<b>TOTAL EXPENSE</b>	<b>107,383</b>	<b>32,555</b>	<b>-</b>	<b>-</b>	<b>84,736</b>	<b>255,947</b>	<b>480,622</b>

## SCHEDULE 11

**INUVIK DISTRICT EDUCATION AUTHORITY  
STATEMENT OF FINANCIAL POSITION  
FOR THE YEAR ENDED JUNE 30, 2014**

	2014	2013
<b><u>Financial Assets</u></b>		
Cash	100,970	88,029
Due from related party	14,129	12,734
Other accounts receivable	3,460	2,240
Short-term Investment	-	13,498
<b>Total Financial Assets</b>	<u>118,559</u>	<u>116,501</u>
<b><u>Liabilities</u></b>		
Accounts payable	44,979	13,543
Wages payable	965	596
Deferred revenue	5,959	26,610
Facility User Deposits	4,730	3,715
<b>Total Liabilities</b>	<u>56,633</u>	<u>44,464</u>
<b><u>Net</u></b>	61,926	72,037
<b><u>Non-financial Assets</u></b>		
Tangible capital assets	-	-
Prepaid expenses	-	329
<b>Accumulated Surplus</b>	<u>61,926</u>	<u>72,366</u>

## SCHEDULE 12

**INUVIK DISTRICT EDUCATION AUTHORITY  
STATEMENT OF OPERATIONS  
FOR THE YEAR ENDED JUNE 30, 2014**

	(unaudited) 2014 <u>Budget</u>	2014 <u>Actual</u>	2013 <u>Actual</u>
<b><u>REVENUES</u></b>			
Contributions from Divisional Council	253,650	241,290	233,000
GNWT revenue	5,159	-	-
Investment income	90	85	92
Other revenue	<u>129,655</u>	<u>82,543</u>	<u>64,700</u>
<b>TOTAL REVENUES</b>	<b><u>388,554</u></b>	<b><u>323,918</u></b>	<b><u>297,792</u></b>
<b><u>EXPENSES</u></b>			
Administration	129,558	142,002	92,018
School programs	55,000	76,256	115,162
Inclusive schooling	25,000	-	-
Student accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	<u>125,305</u>	<u>116,100</u>	<u>107,044</u>
<b>TOTAL EXPENSES</b>	<b><u>334,863</u></b>	<b><u>334,359</u></b>	<b><u>314,225</u></b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>53,691</b>	<b>(10,441)</b>	<b>(16,433)</b>
<b>SURPLUS (DEFICIT) JULY 1</b>	<b><u>72,366</u></b>	<b><u>72,366</u></b>	<b><u>88,799</u></b>
<b>SURPLUS (DEFICIT) JUNE 30</b>	<b><u>126,057</u></b>	<b><u>61,925</u></b>	<b><u>72,366</u></b>

**INUVIK DISTRICT EDUCATION AUTHORITY  
SCHEDULE OF EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2014**

	<b>School Programs</b>	<b>Inclusive Schooling</b>	<b>Student Accommodation</b>	<b>Operations &amp; Maintenance</b>	<b>Administration</b>	<b>Aboriginal Languages</b>	<b>Totals</b>
<b>SALARIES</b>							
Teachers	-	-	-	-	-	-	-
Instruction Assistant	-	-	-	-	-	48,181	48,181
Non-instructional staff	19,777	-	-	-	71,854	41,836	133,467
Board/Trustee honoraria	-	-	-	-	10,520	6,000	16,520
<b>EMPLOYEE BENEFITS</b>							
Employee benefit/allowance	1,185	-	-	-	4,742	5,927	11,854
Leave and termination	-	-	-	-	-	-	-
<b>SERVICES PURCHASED/ CONTRACTED</b>							
Professional/technical services	-	-	-	-	-	-	-
Postage/communication	-	-	-	-	-	-	-
Utilities	1,732	-	-	-	3,224	-	4,956
Travel	-	-	-	-	-	-	-
Student travel/awards	1,292	-	-	-	2,679	-	3,971
Advertising/printing/publishing	-	-	-	-	-	-	-
Maintenance/repair	-	-	-	-	-	-	-
Rentals/leases	20,550	-	-	-	-	-	20,550
Others	2,760	-	-	-	5,266	-	8,026
Contracted services	11,653	-	-	-	308	-	11,961
<b>MATERIALS/SUPPLIES/FREIGHT</b>							
Materials	17,307	-	-	-	43,409	14,155	74,871
Furniture and equipment	-	-	-	-	-	-	-
Freight	-	-	-	-	-	-	-
<b>CONTRIBUTIONS/TRANSFERS</b>							
Transfers - Other	-	-	-	-	-	-	-
Transfers to Capital	-	-	-	-	-	-	-
<b>AMORTIZATION</b>	-	-	-	-	-	-	-
<b>DEBT SERVICES</b>	-	-	-	-	-	-	-
<b>TOTAL EXPENSE</b>	<b>76,256</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>142,002</b>	<b>116,099</b>	<b>334,357</b>

**SCHEDULE 14****PAULATUK DISTRICT EDUCATION AUTHORITY  
STATEMENT OF FINANCIAL POSITION  
FOR THE YEAR ENDED JUNE 30, 2014**

	<b>2014</b>	<b>2013</b>
<b><u>Financial Assets</u></b>		
Cash	6,913	5,908
Due from related party	<u>3,510</u>	<u>7,260</u>
<b>Total Financial Assets</b>	<u>10,423</u>	<u>13,168</u>
<b><u>Liabilities</u></b>		
Wages Payable	781	775
Accrued Payable	684	
Due to Related Party	7,700	
Deferred Revenue	<u>4,674</u>	<u>4,000</u>
<b>Total Liabilities</b>	<u>13,839</u>	<u>4,775</u>
<b><u>Net</u></b>	<b>(3,416)</b>	<b>8,393</b>
<b><u>Non-financial Assets</u></b>		
Tangible capital assets	-	-
Prepaid expenses	<u>-</u>	<u>-</u>
<b>Accumulated Surplus</b>	<u><b>(3,416)</b></u>	<u><b>8,393</b></u>

## SCHEDULE 15

**PAULATUK DISTRICT EDUCATION AUTHORITY  
STATEMENT OF OPERATIONS  
FOR THE YEAR ENDED JUNE 30, 2014**

	(unaudited) 2014 <u>Budget</u>	2014 <u>Actual</u>	2013 <u>Actual</u>
<b><u>REVENUES</u></b>			
Contributions from Divisional Council	63,900	37,113	39,705
Bingo revenue	6,000	10,274	3,691
Other revenue	<u>4,000</u>	<u>4,900</u>	<u>4,375</u>
<b>TOTAL REVENUES</b>	<b><u>73,900</u></b>	<b><u>52,287</u></b>	<b><u>47,771</u></b>
<b><u>EXPENSES</u></b>			
Administration	25,698	31,096	38,791
School programs	18,740	30,536	29,618
Inclusive schooling	25,000	-	-
Student accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	<u>4,463</u>	<u>2,463</u>	<u>3,980</u>
<b>TOTAL EXPENSES</b>	<b><u>73,901</u></b>	<b><u>64,095</u></b>	<b><u>72,389</u></b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>-</b>	<b>(11,808)</b>	<b>(24,618)</b>
<b>SURPLUS (DEFICIT) JULY 1</b>	<b><u>8,393</u></b>	<b><u>8,393</u></b>	<b><u>33,011</u></b>
<b>SURPLUS (DEFICIT) JUNE 30</b>	<b><u>8,393</u></b>	<b><u>(3,415)</u></b>	<b><u>8,393</u></b>

## SCHEDULE 16

**PAULATUK DISTRICT EDUCATION AUTHORITY  
SCHEDULE OF EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2014**

	<b>School Programs</b>	<b>Inclusive Schooling</b>	<b>Student Accommodation</b>	<b>Operations &amp; Maintenance</b>	<b>Administration</b>	<b>Aboriginal Languages</b>	<b>Totals</b>
<b>SALARIES</b>							
Teachers	-	-	-	-	-	-	-
Instruction Assistant	-	-	-	-	-	-	-
Non-instructional staff	10,182	-	-	-	14,535	100	24,817
Board/Trustee honoraria	-	-	-	-	9,700	450	10,150
<b>EMPLOYEE BENEFITS</b>							
Employee benefit/allowance	830	-	-	-	1,245	-	2,075
Leave and termination	-	-	-	-	-	-	-
<b>SERVICES PURCHASED/ CONTRACTED</b>							
Professional/technical services	-	-	-	-	-	-	-
Postage/communication	-	-	-	-	1,298	-	1,298
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Student travel	905	-	-	-	-	500	1,405
Advertising/printing/publishing	-	-	-	-	-	-	-
Maintenance/repair	-	-	-	-	-	-	-
Rentals/leases	-	-	-	-	-	-	-
Others	-	-	-	-	1,935	-	1,935
Contracted services	8,000	-	-	-	1,846	-	9,846
	-	-	-	-	-	-	-
<b>MATERIALS/SUPPLIES/FREIGHT</b>							
Materials	10,305	-	-	-	537	1,413	12,255
Furniture and equipment	-	-	-	-	-	-	-
Freight	313	-	-	-	-	-	313
<b>CONTRIBUTIONS/TRANSFERS</b>							
Transfers - Other	-	-	-	-	-	-	-
Transfers to Capital	-	-	-	-	-	-	-
<b>AMORTIZATION</b>	-	-	-	-	-	-	-
<b>DEBT SERVICES</b>	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>30,535</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31,096</b>	<b>2,463</b>	<b>64,094</b>

## SCHEDULE 17

**SACHS HARBOUR DISTRICT EDUCATION AUTHORITY  
STATEMENT OF FINANCIAL POSITION  
FOR THE YEAR ENDED JUNE 30, 2014**

	2014	2013
<b><u>Financial Assets</u></b>		
Cash	4,113	3,256
Due from related party	50,397	50,314
Accounts Receivable	-	800
<b>Total Financial Assets</b>	<u>54,510</u>	<u>54,370</u>
<b><u>Liabilities</u></b>		
Accounts payable	574	13,800
Due to related party	5,500	
Deferred income	1,500	
Wages payable	20	450
<b>Total Liabilities</b>	<u>7,594</u>	<u>14,250</u>
<b><u>Net</u></b>	46,916	40,120
<b><u>Non-financial Assets</u></b>		
Tangible capital assets	-	-
Prepaid expenses	-	-
<b>Accumulated Surplus</b>	<u>46,916</u>	<u>40,120</u>



**SACHS HARBOUR DISTRICT EDUCATION AUTHORITY  
STATEMENT OF OPERATIONS  
FOR THE YEAR ENDED JUNE 30, 2014**

	(unaudited) 2014 <u>Budget</u>	2014 <u>Actual</u>	2013 <u>Actual</u>
<b><u>REVENUES</u></b>			
Contributions from Divisional Council	52,350	26,823	27,777
Facility Rental Revenue	<u>-</u>	<u>1,800</u>	<u>1,400</u>
<b>TOTAL REVENUES</b>	<u><b>52,350</b></u>	<u><b>28,623</b></u>	<u><b>29,177</b></u>
<b><u>EXPENSES</u></b>			
Administration	11,350	1,723	4,859
School programs	12,750	19,804	17,087
Inclusive schooling	25,000	-	-
Student accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	<u>3,250</u>	<u>300</u>	<u>1,987</u>
<b>TOTAL EXPENSES</b>	<u><b>52,350</b></u>	<u><b>21,827</b></u>	<u><b>23,933</b></u>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>-</b>	<b>6,796</b>	<b>5,244</b>
<b>SURPLUS (DEFICIT) JULY 1</b>	<u><b>40,120</b></u>	<u><b>40,120</b></u>	<u><b>34,876</b></u>
<b>SURPLUS (DEFICIT) JUNE 30</b>	<u><b>40,120</b></u>	<u><b>46,916</b></u>	<u><b>40,120</b></u>

**SCHEDULE 19**

**SACHS HARBOUR DISTRICT EDUCATION AUTHORITY  
SCHEDULE OF EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2014**

	<b>School Programs</b>	<b>Inclusive Schooling</b>	<b>Student Accommodation</b>	<b>Operations &amp; Maintenance</b>	<b>Administration</b>	<b>Aboriginal Languages</b>	<b>Totals</b>
<b>SALARIES</b>							
Teachers	-	-	-	-	-	-	-
Instruction Assistant	-	-	-	-	-	-	-
Non-instructional staff	-	-	-	-	374	-	374
Board/Trustee honoraria	-	-	-	-	1,227	-	1,227
<b>EMPLOYEE BENEFITS</b>							
Employee benefit/allowance	-	-	-	-	-	-	-
Leave and termination	-	-	-	-	-	-	-
<b>SERVICES PURCHASED/ CONTRACTED</b>							
Professional/technical services	-	-	-	-	-	-	-
Postage/communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Student travel	-	-	-	-	-	-	-
Advertising/printing/publishing	-	-	-	-	-	-	-
Maintenance/repair	-	-	-	-	-	-	-
Rentals/leases	-	-	-	-	-	-	-
Others	287	-	-	-	122	300	709
Contracted services	12,000	-	-	-	-	-	12,000
<b>MATERIALS/SUPPLIES/FREIGHT</b>							
Materials	6,765	-	-	-	-	-	6,765
Furniture and equipment	-	-	-	-	-	-	-
Freight	752	-	-	-	-	-	752
<b>CONTRIBUTIONS/TRANSFERS</b>							
Transfers - Other	-	-	-	-	-	-	-
Transfers to Capital	-	-	-	-	-	-	-
<b>AMORTIZATION</b>	-	-	-	-	-	-	-
<b>DEBT SERVICES</b>	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>19,804</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,723</b>	<b>300</b>	<b>21,827</b>

**TUKTOYAKTUK DISTRICT EDUCATION AUTHORITY  
STATEMENT OF FINANCIAL POSITION  
FOR THE YEAR ENDED JUNE 30, 2014**

**SCHEDULE 20**

	<u><b>2014</b></u>	<u><b>2013</b></u>
<b>FINANCIAL ASSETS</b>		
Cash	24,826	8,719
Accounts Receivable	300	-
Due from related party	6,116	47,358
	<u>31,242</u>	<u>56,077</u>
 <b>LIABILITIES</b>		
Accounts Payable	16,606	31,860
Wages Payable	3,498	2,539
Damage Deposits	600	
Deferred Revenue	-	7,811
	<u>20,704</u>	<u>42,210</u>
 <b>NET</b>	10,538	13,867
 <b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets	-	-
Prepaid expenses	725	-
<b>ACCUMULATED SURPLUS</b>	<u><u>11,263</u></u>	<u><u>13,867</u></u>

**SCHEDULE 21**

**TUKTOYAKTUK DISTRICT EDUCATION AUTHORITY  
STATEMENT OF OPERATIONS  
FOR THE YEAR ENDED JUNE 30, 2014**

	(unaudited) <b>2014 <u>Budget</u></b>	<b>2014 <u>Actual</u></b>	<b>2013 <u>Actual</u></b>
<b>REVENUES</b>			
Contributions from Divisional Council	103,300	84,896	75,700
GNWT revenue	-	-	10,600
Federal Government revenue	29,000	25,135	26,940
Other revenue	<u>46,000</u>	<u>71,624</u>	<u>51,164</u>
	<b><u>178,300</u></b>	<b><u>181,655</u></b>	<b><u>164,404</u></b>
<b>EXPENSES</b>			
Administration	48,950	53,481	44,676
School Programs	90,550	97,988	100,696
Inclusive Schooling	25,000	-	-
Student Accommodations	-	-	-
Operations and Maintenance	-	-	-
Aboriginal Language/Cultural Programs	<u>13,800</u>	<u>32,791</u>	<u>20,594</u>
	<b><u>178,300</u></b>	<b><u>184,260</u></b>	<b><u>165,966</u></b>
<b>OPERATING SURPLUS (DEFICIT)</b>	-	(2,605)	(1,562)
<b>SURPLUS (DEFICIT) JULY 1</b>			
<b>SURPLUS (DEFICIT) JUNE 30</b>	<u>13,867</u>	<u>13,867</u>	<u>15,429</u>
	<b><u>13,867</u></b>	<b><u>11,262</u></b>	<b><u>13,867</u></b>

**SCHEDULE 22**

**TUKTOYAKTUK DISTRICT EDUCATION AUTHORITY  
SCHEDULE OF EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2014**

	<b>School Programs</b>	<b>Inclusive Schooling</b>	<b>Student Accommodation</b>	<b>Operations &amp; Maintenance</b>	<b>Administration</b>	<b>Aboriginal Languages</b>	<b>Totals</b>
<b>SALARIES</b>							
Teachers		-	-	-	-	-	-
Instruction Assistant	-	-	-	-	-	-	-
Non-instructional staff	28,112	-	-	-	19,275	15,521	<b>62,908</b>
Board/Trustee honoraria	-	-	-	-	5,400	-	<b>5,400</b>
<b>EMPLOYEE BENEFITS</b>							
Employee benefit/allowance	4,115	-	-	-	10,382	1,182	<b>15,679</b>
Leave and termination	-	-	-	-	-	-	-
<b>SERVICES PURCHASED/ CONTRACTED</b>							
Professional/technical services	-	-	-	-	-	-	-
Postage/communication	-	-	-	-	57	-	<b>57</b>
Utilities	-	-	-	-	-	-	-
Travel	5,137	-	-	-	455	153	<b>5,745</b>
Student support/awards	-	-	-	-	1,500	-	<b>1,500</b>
Advertising/printing/publishing	-	-	-	-	-	-	-
Maintenance/repair	-	-	-	-	-	-	-
Rentals/leases	-	-	-	-	-	1,350	<b>1,350</b>
Others	2,824	-	-	-	2,198	800	<b>5,822</b>
Contracted services	37,140	-	-	-	6,163	1,185	<b>44,488</b>
<b>MATERIALS/SUPPLIES/FREIGHT</b>							
Materials	20,660	-	-	-	8,051	12,600	<b>41,311</b>
Furniture and equipment	-	-	-	-	-	-	-
Freight	-	-	-	-	-	-	-
<b>TRANSFERS</b>	-	-	-	-	-	-	-
<b>TOTAL EXPENSE</b>	<b>97,988</b>	-	-	-	<b>53,481</b>	<b>32,791</b>	<b>184,260</b>

**SCHEDULE 23****ULUKHAKTOK DISTRICT EDUCATION AUTHORITY  
STATEMENT OF FINANCIAL POSITION  
FOR THE YEAR ENDED JUNE 30, 2014**

	<b><u>2014</u></b>	<b><u>2013</u></b>
<b><u>Financial Assets</u></b>		
Cash	52,580	58,328
Accounts Receivable	550	-
Due from related party	<u>4,283</u>	<u>23,206</u>
<b>Total Financial Assets</b>	<u>57,413</u>	<u>81,534</u>
 <b><u>Liabilities</u></b>		
Accounts payable	250	406
Wages payable	953	632
Deferred revenue	<u>22,980</u>	<u>38,464</u>
 <b>Total Liabilities</b>	<u>24,183</u>	<u>39,502</u>
 <b><u>Net</u></b>	<u>33,230</u>	<u>42,032</u>
 <b><u>Non-financial Assets</u></b>		
Tangible capital assets	-	-
Prepaid expenses	<u>-</u>	<u>-</u>
 <b>Accumulated Surplus</b>	<u>33,230</u>	<u>42,032</u>

**SCHEDULE 24**

**ULUKHAKTOK DISTRICT EDUCATION AUTHORITY  
STATEMENT OF OPERATIONS  
FOR THE YEAR ENDED JUNE 30, 2014**

	(unaudited) 2014 <u>Budget</u>	2014 <u>Actual</u>	2013 <u>Actual</u>
<b><u>REVENUES</u></b>			
Contributions from Divisional Council	74,800	55,953	48,500
GNWT	48,300	51,241	74,955
Other Revenue	<u>16,596</u>	<u>25,568</u>	<u>16,067</u>
<b>TOTAL REVENUES</b>	<b><u>139,696</u></b>	<b><u>132,762</u></b>	<b><u>139,522</u></b>
<b><u>EXPENSES</u></b>			
Administration	21,706	25,794	22,748
School programs	74,490	89,183	95,885
Inclusive schooling	25,000	-	-
Student accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	<u>18,500</u>	<u>26,588</u>	<u>19,772</u>
<b>TOTAL EXPENSES</b>	<b><u>139,696</u></b>	<b><u>141,565</u></b>	<b><u>138,405</u></b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>-</b>	<b>(8,803)</b>	<b>1,117</b>
<b>SURPLUS (DEFICIT) JULY 1</b>	<b><u>42,032</u></b>	<b><u>42,032</u></b>	<b><u>40,915</u></b>
<b>SURPLUS (DEFICIT) JUNE 30</b>	<b><u>42,032</u></b>	<b><u>33,229</u></b>	<b><u>42,032</u></b>

See attached notes.

## SCHEDULE 25

**ULUKHAKTOK DISTRICT EDUCATION AUTHORITY  
SCHEDULE OF EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2014**

	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Aboriginal Languages	Totals
<b>SALARIES</b>							
Teachers	8,269	-	-	-	-	-	8,269
Instruction Assistant	-	-	-	-	-	-	-
Non-instructional staff	33,443	-	-	-	3,468	18,239	55,150
Board/Trustee honoraria	400	-	-	-	15,200	1,050	16,650
<b>EMPLOYEE BENEFITS</b>							
Employee benefit/allowance	-	-	-	-	3,825	-	3,825
Leave and termination	-	-	-	-	-	-	-
<b>SERVICES PURCHASED/ CONTRACTED</b>							
Professional/technical services	-	-	-	-	-	-	-
Postage/communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Student support/awards	13,512	-	-	-	-	-	13,512
Advertising/printing/publishing	-	-	-	-	-	-	-
Maintenance/repair	-	-	-	-	-	-	-
Rentals/leases	-	-	-	-	-	-	-
Others	10,941	-	-	-	3,285	-	14,226
Contracted services	-	-	-	-	-	-	-
<b>MATERIALS/SUPPLIES/FREIGHT</b>							
Materials	22,618	-	-	-	16	7,299	29,933
Furniture and equipment	-	-	-	-	-	-	-
Freight	-	-	-	-	-	-	-
<b>CONTRIBUTIONS/TRANSFERS</b>							
Transfers - Other	-	-	-	-	-	-	-
Transfers to Capital	-	-	-	-	-	-	-
<b>AMORTIZATION</b>	-	-	-	-	-	-	-
<b>DEBT SERVICES</b>	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>89,184</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,794</b>	<b>26,588</b>	<b>141,566</b>



**SCHEDULE 26**

**BEAUFORT-DELTA EDUCATION COUNCIL  
STATEMENT OF FINANCIAL POSITION  
NON-CONSOLIDATED  
FOR THE YEAR ENDED JUNE 30, 2014**

	2014	2013
<b><u>Financial Assets</u></b>		
Cash	5,572,439	3,258,687
Due from the GNWT	82,251	38,713
Other accounts receivable	449,942	518,273
	<u>6,104,632</u>	<u>3,815,673</u>
<b>TRUST FUND</b>	<u>257,553</u>	<u>256,824</u>
<b>Total Financial Assets</b>	<u><b>6,362,185</b></u>	<u><b>4,072,497</b></u>
<b><u>Liabilities</u></b>		
Accounts payable and accrued liabilities	676,217	690,305
Due to related party	140,780	172,752
Accrued salaries	2,809,151	1,884,995
Due to the GNWT	94,559	28,934
Employee deductions payable	36,083	38,898
Deferred revenue	157,830	128,638
Leave and termination benefits	2,285,452	2,090,480
	<u>6,200,071</u>	<u>5,035,001</u>
<b>TRUST FUND</b>	<u>257,553</u>	<u>256,824</u>
<b>Total Liabilities</b>	<u><b>6,457,624</b></u>	<u><b>5,291,825</b></u>
<b><u>Net</u></b>	<b>(95,439)</b>	<b>(1,219,328)</b>
<b><u>Non-financial Assets</u></b>		
Tangible capital assets		
Prepaid expenses	1,824	16,603
<b>Accumulated Surplus.(Deficit)</b>	<u><b>(93,615)</b></u>	<u><b>(1,202,725)</b></u>

## SCHEDULE 27

**BEAUFORT-DELTA EDUCATION COUNCIL  
STATEMENT OF OPERATIONS  
NON-CONSOLIDATED  
FOR THE YEAR ENDED JUNE 30, 2014**

	(unaudited) 2014 <u>Budget</u>	2014 <u>Actual</u>	2013 <u>Actual</u>
<b><u>OPERATING FUND</u></b>			
<b><u>REVENUES</u></b>			
<b>Government of the NWT</b>			
Regular contribution	27,629,474	28,258,496	27,675,986
Other ECE Contributions	375,000	522,877	901,254
Other contributions	<u>235,000</u>	<u>645,153</u>	<u>608,606</u>
	<u>28,239,474</u>	<u>29,426,526</u>	<u>29,185,846</u>
 <b>Federal Government</b>	 -	 -	 -
 <b>Board generated funds</b>			
Investment income	20,000	34,403	26,168
Other	<u>-</u>	<u>193,073</u>	<u>260,030</u>
<b>Total generated funds</b>	<u>20,000</u>	<u>227,476</u>	<u>286,199</u>
 <b>TOTAL REVENUES</b>	 <u>28,259,474</u>	 <u>29,654,001</u>	 <u>29,472,045</u>
 <b><u>EXPENSES</u></b>			
Administration	1,750,176	2,000,393	2,425,363
School programs	18,482,458	18,955,020	19,232,727
Inclusive schooling	4,705,798	4,393,306	4,111,585
Student accommodations	-	192,094	207,401
Operations and maintenance	883,120	788,561	665,465
Aboriginal language/cultural programs	<u>2,409,973</u>	<u>2,215,518</u>	<u>2,178,361</u>
 <b>TOTAL EXPENSES</b>	 <u>28,231,525</u>	 <u>28,544,891</u>	 <u>28,820,902</u>
 <b>OPERATING SURPLUS (DEFICIT)</b>	 27,949	 1,109,110	 651,143
 <b>SURPLUS (DEFICIT) JULY 1</b>	 <u>(1,202,725)</u>	 <u>(1,202,725)</u>	 <u>(1,853,868)</u>
<b>SURPLUS (DEFICIT) JUNE 30</b>	<u>(1,174,776)</u>	<u>(93,615)</u>	<u>(1,202,725)</u>

## SCHEDULE 28

**BEAUFORT-DELTA EDUCATION COUNCIL  
SCHEDULE OF EXPENSE  
NON-CONSOLIDATED  
FOR THE YEAR ENDED JUNE 30, 2014**

	<b>School Programs</b>	<b>Inclusive Schooling</b>	<b>Student Accommodations</b>	<b>Operations &amp; Maintenance</b>	<b>Administration</b>	<b>Aboriginal Languages</b>	<b>Totals</b>
<b>SALARIES</b>							
Teachers	10,784,733		-	-	-	974,287	11,759,020
Instruction Assistant	-	1,054,435	-	-	-		1,054,435
Non-instructional staff	1,871,596	1,793,137	-	-	967,381	175,478	4,807,592
Board/Trustee honoraria	4,513	-	-	-	37,617	35,891	78,021
<b>EMPLOYEE BENEFITS</b>							
Employee benefit/allowance	4,528,303	1,106,506	-	138,102	272,757	446,925	6,492,593
Leave and termination	176,436	-	-	-	-	72,624	249,060
<b>SERVICES PURCHASED/ CONTRACTED</b>							
Professional/technical services	-	98,825	-	-	75,607	-	174,432
Postage/communication	91,541	-	2,915	-	30,659	-	125,115
Utilities	-	-	-	-	-	-	-
Travel	223,191	56,370	6,501	-	136,913	35,334	458,309
Student travel	96,302	-	175,877	-		29,352	301,531
Advertising/printing/publishing	-	-	565	-	9,199	-	9,764
Maintenance/repair	44,285	-	-	-	23,898	13,433	81,616
Rentals/leases	90,792	-	-	138,325	10,997	10,098	250,212
Others	20,396	10,540	-	512,135	31,732	6,754	581,557
Contracted services	16,062	-	-	-	22,225	164,729	203,016
<b>MATERIALS/SUPPLIES/FREIGHT</b>							
Materials	637,036	133,459	6,236	-	84,091	30,462	891,284
Furniture and equipment	152,364	86,622	-	-	2,656	3,200	244,842
Freight	59,469	6,438	-	-	9,453	371	75,731
<b>CONTRIBUTIONS/TRANSFERS</b>							
Transfers - Other	158,000	46,974	-	-	285,208	216,579	706,761
Transfers to Capital	-	-	-	-	-	-	-
<b>AMORTIZATION</b>	-	-	-	-	-	-	-
<b>DEBT SERVICES</b>	-	-	-	-	-	-	-
	<b>18,955,020</b>	<b>4,393,306</b>	<b>192,094</b>	<b>788,561</b>	<b>2,000,393</b>	<b>2,215,518</b>	<b>28,544,891</b>

**SCHEDULE 29**

**BEAUFORT-DELTA EDUCATION COUNCIL  
REPORT ON ACTIVITIES OF SPECIFIC PROGRAMS  
INFRASTRUCTURE  
FOR THE YEAR ENDED JUNE 30, 2014**

<b>Personnel Infrastructure</b>	<b>2014</b>	<b>2013</b>
Contributions	<u>728,695</u>	<u>493,842</u>
Expenses		
Applicant Travel	-	-
Staff Advertising	-	-
Removal In/Transfer	336,051	294,252
Ultimate Removal	176,084	125,231
WCB Premiums	<u>138,102</u>	<u>120,122</u>
Total Expenses	<u>650,236</u>	<u>539,604</u>
<b>Net Surplus (Deficit)</b>	<u><b>78,459</b></u>	<u><b>(45,762)</b></u>
 <b>Leases Infrastructure</b>		
Contributions	<u>154,425</u>	<u>201,554</u>
Expenses		
Leases	138,325	138,665
Other (specify)	-	-
Total Expenses	<u>138,325</u>	<u>138,665</u>
<b>Net Surplus (Deficit)</b>	<u><b>16,100</b></u>	<u><b>62,889</b></u>
 <b>REPAYABLE TO EDUCATION, CULTURE AND EMPLOYMENT</b>	<u><b>94,559</b></u>	<u><b>17,127</b></u>

**BEAUFORT-DELTA EDUCATION COUNCIL  
REPORT ON ACTIVITIES OF SPECIFIC PROGRAMS  
FRENCH LANGUAGE PROGRAMS  
FOR THE YEAR ENDED JUNE 30, 2014**

	Contributions Jul 1 to June 30	Total Expenses July 1 to June 30	Variance
<b>Bilateral Agreement Funding</b>			
Special projects:			
Teacher's Assistant Salary	30,000	4,962	25,038
Core French 1:12 salary	25,000	576,881	(551,881)
French Immersion-Pioneer Class	70,000	70,000	-
French Immersion-Pioneer Class (Resources)	5,000	-	5,000
French Resources	4,000	4,512	(512)
Cultural Activities	3,000	2,128	872
Professional Development	5,000	3,876	1,124
French Monitor	-	-	-
<b>TOTAL</b>	<u><b>142,000</b></u>	<u><b>662,360</b></u>	<u><b>(520,360)</b></u>
<b>Regular GNWT Funding</b>			
Immersion program	117,000		
Core French instruction	25,000		
<b>Total</b>	<u><b>142,000</b></u>		

**SCHEDULE 31**

**BEAUFORT-DELTA EDUCATION COUNCIL  
REPORT ON ACTIVITIES OF SPECIFIC PROGRAMS  
ABORIGINAL LANGUAGES  
FOR THE YEAR ENDED JUNE 30, 2014**

<b>Contribution Agreement</b>	<b>July 1 to March 31</b>	<b>April 1 to June 30</b>	<b>Total GNWT Fiscal Year</b>
<b><u>Aboriginal Languages</u></b>			
Revenues			
Funding Received July-March	<u>78,000</u>	<u>-</u>	<u>78,000</u>
<b>Total Funding</b>	<b><u>78,000</u></b>	<b><u>-</u></b>	<b><u>78,000</u></b>
Expenses			
Salaries	100,000	-	100,000
Other O & M	<u>74,711</u>	<u>-</u>	<u>74,711</u>
<b>Total Expenses</b>	<b><u>174,711</u></b>	<b><u>-</u></b>	<b><u>174,711</u></b>
Surplus March 31			
Surplus June 30			
Deficit March 31	(96,711)	-	(96,711)
Deficit June 30	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Surplus/(Deficit)</b>	<b><u>(96,711)</u></b>	<b><u>-</u></b>	<b><u>(96,711)</u></b>

**SCHEDULE 32**

**BEAUFORT-DELTA EDUCATION COUNCIL  
REPORT ON ACTIVITIES OF SPECIFIC PROGRAMS  
STUDENT SUCCESS INITIATIVE  
FOR THE YEAR ENDED JUNE 30, 2014**

**NWT Student Success Initiative****Professional Development Initiative****Title of Project: Ongoing Development of Collaborative Teams and Response to Intervention**

	<u><b>2014</b></u>
<b>Revenue</b>	<u><b>212,713</b></u>
<b>Expenses</b>	
<b>Salaries/Wages</b>	
Facilitator fees ( include per diem)	-
Substitute teacher wages	-
<b>Travel</b>	
Facilitator travel	8,391
Air charter	57,873
Staff travel	18,053
Accommodation	45,509
Daily per diems	36,078
Other expenses	850
<b>Workshop Expenses</b>	
Room rental	-
Refreshments	29,322
Resources	5,622
Miscellaneous (stationery)	11,016
<b>Total Expenses</b>	<u><b>212,713</b></u>
<b>Net Surplus/Deficit</b>	<u><b>-</b></u>

**SCHEDULE 33**

**BEAUFORT-DELTA EDUCATION COUNCIL  
REPORT ON ACTIVITIES OF SPECIFIC PROGRAMS  
STUDENT SUCCESS INITIATIVE  
FOR THE YEAR ENDED JUNE 30, 2014**

**NWT Student Success Initiative****Title of Project: eLearning Development/Implementation - Year 3 of 3****Revenue**

NWT SSI	\$ 100,000
Other Source	<u>35,000</u>
	<u>135,000</u>

**Expenses**

Internet/Telephone	53,921
Classroom Materials	1,944
Education Assistants	87,246
Computer Software	4,985
Computer Hardware	37,814
Duty Travel	1,061
Student Travel	3,580
Fees/Other Contracts	<u>10,172</u>

**TOTAL EXPENSES**200,723**SURPLUS (DEFICIT)**(65,723)



**BEAUFORT-DELTA EDUCATION COUNCIL  
REPORT ON ACTIVITIES OF SPECIFIC PROGRAMS  
DETAILS OF ABORIGINAL AND CULTURAL-BASED EDUCATION EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2014**

**Aboriginal Language and Culture-Based Education**

<b>FUNCTION</b>	<b>Student Instruction</b>	<b>Teaching/ Learning Resources</b>	<b>Professional Development</b>	<b>School Activities and Integrated Community Programs</b>	<b>Total</b>
<b><u>SALARIES</u></b>					
ALCBE Teachers	974,287	-	-	-	974,287
Language Consultants	174,098	-	-	-	174,098
Instruction Assistants	238,493	-	-	-	238,493
Non Instructional Staff	-	-	-	302,033	302,033
Honoraria	-	-	-	54,841	54,841
Elders in Schools	-	-	-	1,380	1,380
<b><u>EMPLOYEE BENEFITS</u></b>					
Employee Benefits/Allowances	519,549	-	-	36,190	555,739
<b><u>SERVICES PURCHASED/CONTRACTED</u></b>					
Professional/Technical Services	-	-	-	-	-
Travel	14,070	-	11,282	153	25,505
Student Transportation (Bussing)	-	-	-	29,900	29,900
Advertising/Printing/Publishing	-	5,104	-	-	5,104
Maintenance/Repair	-	-	-	13,433	13,433
Rentals/Leases	-	-	-	11,448	11,448
Other Contracted Services	-	174,711	-	6,059	180,770
Others	-	-	-	4,100	4,100
<b><u>MATERIALS/SUPPLIES/FREIGHT</u></b>					
Materials	-	2,807	3,228	126,580	132,614
Freight	-	-	-	371	371
<b>TOTAL</b>	<b>1,920,497</b>	<b>182,622</b>	<b>14,510</b>	<b>586,488</b>	<b>2,704,117</b>

**BEAUFORT-DELTA EDUCATION COUNCIL  
REPORT ON ACTIVITIES OF SPECIFIC PROGRAMS  
DETAILS OF INCLUSIVE SCHOOLING EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2014**

<b>FUNCTION</b>	<b>Staff Development</b>	<b>Assistive Technology</b>	<b>Student Resources</b>	<b>General Inclusive Schooling</b>	<b>Total</b>
<b><u>SALARIES</u></b>					
Program Support Teachers	-	-	-	1,054,435	1,054,435
Consultants	-	-	-	321,135	321,135
Support Assistants	-	-	-	1,106,711	1,106,711
Non Instructional Staff	-	-	-	406,838	406,838
Honoraria	-	-	-	-	-
<b><u>EMPLOYEE BENEFITS</u></b>					
Employee Benefits/Allowances	-	-	-	1,106,506	1,106,506
<b><u>SERVICES PURCHASED/CONTRACTED</u></b>					
Professional/Technical Services	-	-	-	98,825	98,825
Travel	27,401	-	-	28,969	56,370
Student Transportation (Bussing)	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-
Rentals/Leases	-	-	-	-	-
Other Contracted Services	-	-	-	10,540	10,540
<b><u>MATERIALS/SUPPLIES/FREIGHT</u></b>					
Materials	11,999	62,063	57,390	88,629	220,081
Freight	-	-	-	6,438	6,438
<b>TOTAL</b>	<b>39,400</b>	<b>62,063</b>	<b>57,390</b>	<b>4,229,027</b>	<b>4,387,880</b>