

Commission scolaire francophone Territoires du Nord-Ouest

Financial Statements

June 30, 2014

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Management Responsibility for Financial Reporting

To 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 Canadian Public Sector Accounting Standards. Where necessary, the statements include amounts that are based on informed judgments and estimates by management, giving appropriate consideration to reasonable limits of materiality.

In discharging its responsibility for the integrity and fairness of the financial statement and for the accounting systems from which they are derived, management maintains the necessary system of internal controls designed to provided 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 board's management recognizes its responsibility for conducting the council'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 District Education Authority.

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.



Yvonne Careen
Directrice générale
Commission scolaire francophone territoires du Nord-Ouest

Independent Auditors' Report

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

We have audited the accompanying financial statements of Commission scolaire francophone Territoires du Nord-Ouest ("the Commission") which comprise the statement of financial position as at June 30, 2014 and the statements of operations, change in net asset (debt), and the statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the financial statements

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

Auditors' Responsibility

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

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

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



Independent Auditors' Report (continued)

Basis for Qualified Opinion

Salaries and benefits paid to management and employees of the Commission are administered by the Government of the Northwest Territories and are audited as part of the Government of the Northwest Territories. Our audit scope was limited as we did not audit the components of salaries and benefits expenditures. Accordingly, we were not able to determine whether any adjustments might be necessary to salaries and benefits expenditures, employee deductions payable, vacation payable, salaries and wages payable, employee leave and termination benefits and accumulated surplus (deficit).

Qualified Opinion

In our opinion, except for the possible effect of the matters described in the Basis of Qualified Opinion paragraph, these financial statements present fairly, in all material respects, the financial position of the Commission as at June 30, 2014 and the results of its operations, change in net debt and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Report on Other Legal and Regulatory Requirements

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

**Yellowknife, Northwest Territories
September 22, 2014**

Crowe MacKay LLP
Chartered Accountants

Commission scolaire francophone Territoires du Nord-Ouest**Statement of Financial Position**

As at June 30,	2014	2013
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Financial Assets**Current**

Cash	\$ 1,253,104	\$ 520,180
Restricted cash (Note 2)	35,000	35,000
Due from the Government of the Northwest Territories (Note 3)	126,149	166,535
Other accounts receivable	159,049	49,153
	1,573,302	770,868

Liabilities**Current**

Accounts payable and accrued liabilities	272,324	444,016
Employee deductions payable	1,075	1,767
Salaries and wages payable (Note 3)	532,082	518,978
Vacation payable	37,035	32,945
Contributions repayable (Note 4)	60,776	11,143
Employee leave and termination benefits (Note 5)	156,647	148,234
Deferred revenue (Note 6)	35,000	35,000
	1,094,939	1,192,083

Net asset (debt)	478,363	(421,215)
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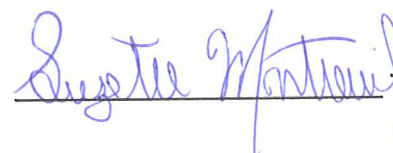
Non-financial assets

Prepaid expenses and deposits	26,114	11,552
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Accumulated surplus (deficit)	\$ 504,477	\$ (409,663)
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Commitments (Note 7)**Contingencies (Note 8)****Approved on behalf of the Board**

 Trustee

 Trustee

Commission scolaire francophone Territoires du Nord-Ouest

Statement of Operations

For the year ended June 30,	2014 Budget	2014 Actual	2013 Actual
Revenue			
Government of the Northwest Territories			
Regular contributions	\$ 4,120,389	\$ 4,164,030	\$ 4,024,079
French minority language	1,152,850	1,152,850	1,152,850
Other contributions (note 3)	815,000	1,278,390	120,779
	6,088,239	6,595,270	5,297,708
Government of Canada			
Other contributions	20,000	22,375	40,731
Board Generated Funds			
Northwest Territories Teachers' Association			
Contributions	-	95,889	51,394
Interest	-	-	31
School fees	11,000	15,815	16,481
Other revenue	-	76,757	9,055
	11,000	188,461	76,961
	6,119,239	6,806,106	5,415,400
Expenses (Schedule 1)			
School programs	3,712,782	3,921,101	3,656,794
Inclusive schooling	846,545	862,203	804,733
Operations and maintenance	123,170	103,031	136,611
Administration	829,559	876,967	983,768
Aboriginal languages	144,991	128,664	114,675
	5,657,047	5,891,966	5,696,581
Operating surplus (deficit)	462,192	914,140	(281,181)
Accumulated deficit, beginning of year	-	(409,663)	(128,482)
Accumulated surplus (deficit), end of year	\$ -	\$ 504,477	\$ (409,663)

Commission scolaire francophone Territoires du Nord-Ouest

Statement of Change in Net Asset (Debt)

For the year ended June 30,	2014	2013
Operating surplus (deficit)	\$ 914,140	\$ (281,181)
Use (acquisition) of prepaid expenses and deposits	(14,562)	984
Increase (decrease) in net asset (debt)	899,578	(280,197)
Net debt, beginning of year	(421,215)	(141,018)
Net asset (debt), end of year	\$ 478,363	\$ (421,215)

Commission scolaire francophone Territoires du Nord-Ouest**Statement of Cash Flows**

For the year ended June 30,	2014	2013
Operating transactions		
Cash received from:		
Government of Canada	\$ 39,731	\$ 16,868
Government of the Northwest Territories	6,588,073	5,335,448
Recoveries and general revenue	158,426	10,501
	6,786,230	5,362,817
Cash paid for:		
Compensation and benefits	(4,380,391)	(4,168,630)
Operations and maintenance	(1,672,915)	(1,062,585)
	(6,053,306)	(5,231,215)
Cash provided by operating transactions	732,924	131,602
Investing transaction		
Temporary investments	-	11,473
Change in cash position	732,924	143,075
Cash and cash equivalents, beginning of year	555,180	412,105
Cash and cash equivalents, end of year	\$ 1,288,104	\$ 555,180
Cash and cash equivalents consist of:		
Cash	\$ 1,253,104	\$ 520,180
Restricted cash (note 2)	35,000	35,000
	\$ 1,288,104	\$ 555,180

1. Significant Accounting Policies

The financial statements of the Commission scolaire francophone Territoires du Nord-Ouest ("the Commission") have been prepared in accordance with Canadian public sector accounting standards. The financial statements have, in the administration's opinion, been properly prepared within reasonable limits of materiality and within the framework of the accounting policies summarized below.

(a) Reporting entity and services offered

The Commission was established under the *Education Act* of the Government of the Northwest Territories ("GNWT") by order of the Minister dated November 7, 2000. A full range of instructional programs ranging from pre-kindergarten through Grade 12 is offered by the Commission in both Yellowknife and Hay River.

The Commission is an independent legal and accounting entity with an elected Board of Trustees as stipulated in Section 82 of the *Education Act*. The Board of Trustees has decision making authority, the power to delegate authority, the ability to significantly influence operations and the sole accountability for all fiscal matters.

Section 81 of the *Education Act* outlines the powers of a Board of Education which for the Commission includes all aspects of operation and management. The Commission is the lowest (and sole) level of government exercising oversight responsibility.

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

(b) Financial instruments

Financial assets originated or acquired or financial liabilities issued or assumed in an arm'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 expensed.

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

Financial liabilities subsequently measured at amortized cost include accounts payable and accrued liabilities, contributions repayable and salaries and wages payable.

1. Significant Accounting Policies (continued)

(b) 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, to a maximum of the related accumulated impairment charges recorded in respect of the particular asset is recognized in operations.

(c) Employee leave and termination benefits

Under the conditions of employment, employees qualify for annual leave of varying lengths depending on length of service. Annual leave is payable within one fiscal year. Employees also earn retirement and severance remuneration based on number of years of service. Certain employees will also receive assistance with removal costs to return to their point of recruitment. Payment of the removal and termination is dependent on employees leaving the Commission and other criteria as outlined in the negotiated collective agreements and management handbook guidelines of the GNWT.

1. Significant Accounting Policies (continued)

(d) Revenue recognition

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

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

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

GNWT - regular contributions

The regular contributions from the GNWT is determined by a funding formula, based on student enrolment and price and volume fluctuation, and is received in monthly installments. The Commission retains surpluses and is responsible for deficits. Any funding requests, over and above those levels provided by the formula, must be first approved by the GNWT. The contribution revenue is recognized when received or receivable.

GNWT - French minority language

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

School funds

Schools in the system administer funds which arise from certain school and student activities. Such funds, although subject to internal review, are not recorded in the accounts or in the financial statements of the Commission as they do not constitute any part of the approved budget and are available for use at the discretion of each individual school.

Interest

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

(e) Materials and supplies

Materials and supplies are considered a cost of operations and are expensed to the applicable program when received.

(f) Tangible capital assets

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

1. Significant Accounting Policies (continued)

(g) Non-financial assets

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

(h) Donated goods and services

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

(i) Budget data

Section 117 of the *Education Act* of the Northwest Territories requires that Boards of Education prepare an annual budget.

The final priorities and funding allocations are determined by the Trustees of the Commission at a special meeting called for the purposes of reviewing budget proposals, recommending changes, additions or deletions and adopting the proposed budget.

This annual budget includes estimates of revenue and expenditures for operations. Budgets are considered a management control and planning tool and as such are incorporated into the accounting system of the Commission.

The budget may be amended within a given fiscal year in accordance with the Commission's policy, regulations and approved budget procedures. The budget data presented in the financial statements reflect the amended budget for the fiscal year, and therefore, include any amendments that may have been made during the year. The budget has not been audited.

(j) Measurement uncertainty

The preparation of these financial statements in conformity with Canadian public sector accounting standards, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the amounts of revenue and expenses during the period. Actual results could differ from these estimates.

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

June 30, 2014

2. Restricted Cash

Restricted Cash represents funds held in trust for the purpose of covering legal costs related to legal action against the GNWT for the provision of additional classroom space in Hay River (Note 8) received from Programme d'appui aux droits linguistiques (PADL) / Language Rights Support Program of Canada.

3. Related Party Transactions

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

Accounts receivable

	Accounts Receivable		AFDA		2014		2013	
GNWT - Department of Education, Culture and Employment	\$	124,149	\$	-	\$	124,149	\$	166,535
GNWT - Department of Health and Social Services		2,000		-		2,000		-
	\$	126,149	\$	-	\$	126,149	\$	166,535

Salaries and wages payable

	2014		2013	
GNWT - Department of Finance (salaries and wages payable)	\$	532,082	\$	518,978
GNWT - Department of Finance (employee deductions payable)		1,075		1,168
GNWT - Department of Finance (recruitment ads)		4,802		
	\$	537,959	\$	520,146

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

June 30, 2014

3. Related Party Transactions (continued)**Other contributions - GNWT**

	2014	2013
GNWT - Department of Finance	\$ 1,127,287	\$ -
GNWT - Department of Education, Culture and Employment	141,803	111,725
GNWT - Department of Health and Social Services	9,300	9,054
	\$ 1,278,390	\$ 120,779

Expenditures - GNWT

	2014	2013
GNWT - Department of Finance (taxation)	\$ 1,324	\$ -
GNWT - Department of Finance (salaries and wages)	4,650,026	4,391,476
GNWT - Department of Education, Culture and Employment (various)	14,780	9,054
	\$ 4,666,130	\$ 4,400,530

4. Contributions Repayable

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

	2014	2013
Government of the Northwest Territories		
Department of Education, Culture and Employment - Infrastructure funding	\$ 60,776	\$ 11,143

5. Employee Leave and Termination Benefits

	2014	2013
Severance liability benefit	\$ 64,174	\$ 63,728
Removal liability	92,473	84,506
	\$ 156,647	\$ 148,234

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

June 30, 2014

6. Deferred Revenue

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

	2014	2013
PADL funding	\$ 35,000	\$ 35,000

7. Commitments

The Commission is committed to two photocopier lease agreements with Xerox which expire in 2016.

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

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

Expires in fiscal year		2015	2016-2018	Total
Equipment leases				
Xerox WC5755 Printer	2016 \$	3,285 \$	3,285 \$	6,570
Xerox WC7125	2016	3,524	-	3,524
Aficio MP C4000	2015	10,140	-	10,140
		16,949	3,285	20,234
Operational Contracts				
Arctic alarm	Continuous	2,375	2,375	4,750
Northern Patrol Services	Continuous	2,688	2,688	5,376
Bus Services	2015	30,000	30,000	60,000
		\$ 52,012	\$ 38,348	\$ 90,360

8. Contingencies

In early June 2012, a judgement was decreed in the legal action brought by the Commission against the GNWT to provide additional classroom space in Hay River and to assert the right to enrol students in both schools, and in a second legal action brought against the GNWT by L'Association des Parents Ayants Droit, with the support of the Commission, to provide additional classroom space in Yellowknife. In this judgement the GNWT was ordered by the Supreme Court of the Northwest Territories to reimburse \$1,127,287 to the Commission. Payment was received during the fiscal year.

The GNWT has submitted an appeal, which if successful, the Commission would be required to repay the funds received to the GNWT. The appeal has not yet been heard by the court. In management's view a successful appeal is not likely.

Notes to Financial Statements

June 30, 2014

9. Financial Instruments

Financial instruments consist of recorded amounts of cash, restricted cash, amounts due from the Government of the Northwest Territories and other accounts receivable which will result in future cash receipts, as well as accounts payable and accrued liabilities, contributions repayable and salaries and wages payable which will result in future cash outlays.

The Commission is exposed to the following risks in respect of certain of the financial instruments held:

a) Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. This risk is in due from GNWT and Other accounts receivable of \$285,198 (2013 - \$215,688). The Commission is exposed to credit risk from government funding agencies, recipients of services and preschool clients. The Commission has a concentrated risk of credit from the Department of Education, Culture and Employment and the Northwest Territories Teachers Association. At June 30, 2014, receivables from these two organizations comprised approximately 78% of the total outstanding receivables. The Commission reduces its risk exposure by following up on old account receivables for collection. Additionally the risk is minimized due to the credit worthiness of the Territorial Government and the Teachers Association. The Commission is also exposed to credit risk in cash of \$1,253,104 (2013 - \$520,180) as a result of having funds with a chartered bank in excess of the insurable limit. Furthermore the full balance of cash is held at one financial institution. This risk has not changed from the prior year.

b) Liquidity risk

The Commission has liquidity risk in the accounts payable, accrued liabilities, contributions repayable and salaries and wages payable of \$865,182 (2013 - \$974,137). Liquidity risk is the risk that the Commission cannot repay its obligations when they become due to its creditors. The Commission reduces its exposure to liquidity risk by ensuring that it documents when authorized payments become due and consistently monitoring cash flows. This risk has not changed from the prior year.

Commission scolaire francophone Territoires du Nord-Ouest

Schedule 1 - Details of Expenses

For the year ended June 30, 2014

	School Programs	Inclusive Schooling (Schedule 2)	Operation & Maintenance	Administration	Aboriginal Languages (Schedule 3)	Total
Salaries						
Teacher salaries	\$ 2,773,540	\$ 433,679	\$ -	\$ -	\$ 38,937	\$ 3,246,156
Instruction assistants	179,455	259,591	-	-	-	439,046
Non-instructional staff	387,894	49,174	-	367,332	-	804,400
Board/trustee honorarium	-	-	-	33,920	-	33,920
	3,340,889	742,444	-	401,252	38,937	4,523,522
Employee benefits						
Employee benefits	-	-	19,400	-	-	19,400
Leave and termination benefits	-	-	28,831	-	-	28,831
	-	-	48,231	-	-	48,231
Services purchased						
Advertising/printing	-	-	10,500	5,771	-	16,271
Communications	12,477	-	-	11,865	-	24,342
Contracted services	30,000	37,799	-	376,287	-	444,086
Maintenance/repair	15,028	-	44,300	-	-	59,328
Other	62,676	23,833	-	19,949	39,675	146,133
Rental/leases	110,847	-	-	13,346	-	124,193
Student travel	57,267	-	-	-	-	57,267
Travel	4,810	11,978	-	21,129	12,065	49,982
	293,105	73,610	54,800	448,347	51,740	921,602
Supplies and materials						
Freight	410	2,629	-	273	-	3,312
Materials	286,697	43,520	-	27,095	37,987	395,299
	287,107	46,149	-	27,368	37,987	398,611
	\$ 3,921,101	\$ 862,203	\$ 103,031	\$ 876,967	\$ 128,664	\$ 5,891,966

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

For the year ended June 30, 2014

	Staff Development	Student Resources	General Inclusive Schooling	Total
Function Salaries				
Consultants	\$ -	\$ -	\$ 49,174	\$ 49,174
Honoraria	37,799	-	-	37,799
Program support teachers	23,833	-	433,679	457,512
Supportive assistants	-	-	259,591	259,591
	61,632	-	742,444	804,076
Services Purchased/Contracted				
Travel	-	-	11,978	11,978
Materials/Supplies/Freight				
Freight	-	-	2,629	2,629
Materials	-	43,520	-	43,520
	-	43,520	2,629	46,149
	\$ 61,632	\$ 43,520	\$ 757,051	\$ 862,203

Commission scolaire francophone Territoires du Nord-Ouest

Schedule 3 - Details of Aboriginal Language and Culture Expenses

For the year ended June 30, 2014

	Student Instructions	School Activities & Integrated Community Programs	Total
Function Salaries			
ALCBE teachers	\$ 38,937	\$ -	\$ 38,937
Honoraria	-	39,675	39,675
	38,937	39,675	78,612
Services Purchased/Contracted			
Travel	-	12,065	12,065
Materials/Supplies/Freight			
Materials	-	37,987	37,987
	\$ 38,937	\$ 89,727	\$ 128,664

Commission scolaire francophone Territoires du Nord-Ouest**Schedule 4 - French Language Funding**

For the year ended June 30, 2014

	Contributions from GNWT	Commitments from Commission	Expenditures	(Under) Over Funding
STUDENT PARTICIPATION				
School administration (salary)	\$ 231,500	\$ 20,000	\$ 276,631	\$ (25,131)
Retention bursaries	12,000	-	15,250	(3,250)
2 grade level per class (salary)	250,350	1,700,000	2,259,499	(309,149)
2 secretaries / librarian (salary)	117,500	48,000	176,295	(10,795)
SCHOOL PROGRAMS				
Cyber pedagogy (salary)	115,000	10,000	126,327	(1,327)
Technology resources	50,000	-	74,251	(24,251)
PROGRAM ENRICHMENT				
Partnership early childhood	30,000	-	33,044	(3,044)
Teacher assistants for francisation (salary)	120,000	20,000	179,455	(39,455)
Art Program - Ecole Boreale	10,000	-	10,000	-
Cultural activities	50,000	-	62,468	(12,468)
French resource purchase	30,000	5,000	42,002	(7,002)
EDUCATIONAL SUPPORT FOR PERSONNEL				
Mentors in literacy and numeracy	106,500	15,000	98,866	22,634
Mentors in literacy and numeracy (O&M)	20,000	-	41,495	(21,495)
Professional development	10,000	20,000	38,396	(8,396)
Total	\$ 1,152,850	\$ 1,838,000	\$ 3,433,979	\$ (443,129)
Regular GNWT Funding				
Total	\$ 4,164,030			

Commission scolaire francophone Territoires du Nord-Ouest

Schedule 5 - Student Success Initiative

For the year ended June 30, 2014

	Total
Revenue	\$ 24,963
Expenditures	
Salaries/Wages	10,000
Facilitator fees	2,156
Substitute teacher	
	12,156
Travel	9,540
Workshop expenditures	
Material	3,267
Total expenditures	24,963
Surplus	\$ -

Commission scolaire francophone Territoires du Nord-Ouest

Schedule 6 - Infrastructure Revenues and Expenses

For the year ended June 30, 2014

	Total
Personnel Infrastructure Contributions	\$ 89,170
Expenditures	
Staffing:	
Advertising	10,500
Removal in/transfer	28,831
WCB premiums	19,400
	58,731
Personnel infrastructure net	30,439
Utilities and Leases Infrastructure Contributions	74,637
Expenditures	
Other	15,482
Maintenance	28,818
	44,300
Utilities and leases infrastructure net	30,337
Surplus repayable (Note 4)	\$ 60,776
