

Consolidated Financial Statements of

**DEHCHO DIVISIONAL
EDUCATION COUNCIL**

June 30, 2014

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Financial Statements

June 30, 2014

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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, 2014, and the consolidated statements of operations and surplus, changes in net financial assets (debt), changes in accumulated surplus and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information. These consolidated financial statements have been prepared solely for the information of the Government of the Northwest Territories, as described in Note 2.

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 principles, 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 Council's salaries 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 Council'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 Council as at June 30, 2014 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.

We further report, in accordance with the Financial Administration Act, that, in our opinion, proper books of account have been kept by the Council, 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 Council.

These financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information of the Government of the Northwest Territories and are not intended to be and should not be used by anyone other than the specified user, or for any other purpose.



ASHTON
Chartered Accountants
Business Advisors

Hay River, NT
September 19, 2014

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Statement of Operations and Surplus

For the year ended June 30, 2014

	Budget 2013-2014	Actual 2013-2014	Actual 2012-2013
Revenue			
Government of the NWT, Note 6			
Regular contribution	\$ 13,904,206	\$ 14,190,968	\$ 13,685,085
Other ECE contributions, Note 9	73,000	123,000	153,000
Other GNWT contributions, Note 8	-	407,173	321,493
Government of Canada contributions	-	-	7,560
	13,977,206	14,721,141	14,167,138
Self-Generated Funds			
Rentals	36,000	26,530	27,545
Investment income	15,000	13,833	15,402
Contract and other	147,493	148,520	139,411
	198,493	188,883	182,358
Education authority generated funds, Schedule D-1	-	198,271	260,288
GNWT contributions to Education Authorities, Schedule D-1	-	190,361	124,554
	-	388,632	384,842
	14,175,699	15,298,656	14,734,338
Expenditure (Schedule C-1)			
Council administration	1,122,357	1,189,289	1,087,422
School programs	8,703,757	9,219,765	9,047,464
Inclusive schooling	2,513,847	2,800,811	2,711,130
Student accommodation	-	302,392	264,283
Operations and maintenance	784,071	796,591	886,137
Amortization	-	-	-
Aboriginal language/cultural programs	1,075,555	996,712	1,036,569
	14,199,587	15,305,560	15,033,005
Operating Surplus (Deficit)	\$ (23,888)	\$ (6,904)	\$ (298,667)
Accumulated surplus (Deficit), beginning of year			
Divisional Education Council	\$ (597,160)	\$ (248,413)	
District Education Authorities	343,833	293,753	
	(253,327)	45,340	
Accumulated surplus (deficit), end of year	\$ (260,231)	\$ (253,327)	
Comprised of:			
Divisional Education Council	\$ (541,506)	\$ (597,160)	
District Education Authorities	281,275	343,833	
	\$ (260,231)	\$ (253,327)	

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Statement of Financial Position

June 30, 2014

	2014	2013
FINANCIAL ASSETS		
Cash	\$ 2,582,158	\$ 2,056,302
Short term investments	58,558	-
Due from Government of the Northwest Territories, Note 12	42,865	42,638
Other accounts receivable	21,227	11,950
	\$ 2,704,808	\$ 2,110,890

LIABILITIES

Accounts payable and accrued liabilities	\$ 124,081	\$ 129,537
Employee deductions payable	927	-
Due to the Government of the Northwest Territories, Note 12	590,084	32,032
Deferred revenue, Note 10	80,255	168,905
Scholarship funds	25,907	11,442
Employees' summer salary, Note 4	1,065,598	995,424
Accrued Employee Leave and Termination Benefits, Note 5	1,098,187	1,046,877
	2,985,039	2,384,217
Net Financial Assets (Deficit)	\$ (280,231)	\$ (273,327)

NON-FINANCIAL ASSETS

Prepaid expenses	\$ 20,000	\$ 20,000
ACCUMULATED SURPLUS (DEFICIT)	\$ (260,231)	\$ (253,327)

Approved:

John McLean Chair

John McLean Vice-chair

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Statement of Net Financial Resources

For the year ended June 30, 2014

	2013-2014	2012-2013
Net financial resources, beginning of the year		
Divisional Education Council	\$ (617,160)	\$ (295,176)
District Education Authorities	343,833	293,753
	(273,327)	(1,423)
Amortization of tangible assets	-	-
Net change in prepaids	-	26,763
Annual surplus (deficit)	(6,904)	(298,667)
Net financial resources, end of year	\$ (280,231)	\$ (273,327)
Comprised of:		
Divisional Education Council	\$ (561,506)	\$ (617,160)
District Education Authorities	281,275	343,833
	\$ (280,231)	\$ (273,327)

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Statement of Cash Flow

For the year ended June 30, 2014

	2013-2014	2012-2013
Operating Transactions		
Cash received from:		
Government of the Northwest Territories	\$ 15,380,677	\$ 14,411,157
Government of Canada	-	7,560
Recoveries and general revenue	392,342	454,866
	<hr/> 15,773,019	<hr/> 14,873,583
Cash paid for:		
Compensation and benefits	12,308,582	12,503,740
Operations and maintenance	2,880,023	2,354,450
	<hr/> 15,188,605	<hr/> 14,858,190
Cash provided by (used for) operating transactions	584,414	15,393
Change in cash and cash equivalents during the year	584,414	15,393
Cash and cash equivalents, beginning of year	2,056,302	2,040,909
Cash and cash equivalents, end of year	\$ 2,640,716	\$ 2,056,302
Consists of:		
Cash	\$ 2,582,158	\$ 2,056,302
Short term investments	58,558	-
	<hr/> \$ 2,640,716	<hr/> \$ 2,056,302

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2014

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, Nahanni Butte, Trout Lake, Fort Simpson, Fort Liard, Fort Providence, Jean Marie River and Kakisa Lake. The Council'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

The financial statements of the Council are the representations of the administration. They are prepared in accordance with policies prescribed by the Financial Administrations Act of the Northwest Territories, by the Education Act of Department of Education, Culture and Employment of the Government of the Northwest Territories and the bylaws of the Council. The financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information of the Government of the Northwest Territories and are not intended to be and should not be used by anyone other than the specified user or for any other purpose. The basis of accounting used in these financial statements materially differs from Canadian generally accepted accounting principles in the reporting of capital assets.

Measurement Uncertainty

Since precise determination of many assets and liabilities is dependent upon future events, the preparation of periodic financial statements necessarily involves the use of estimates and approximations. These have been made using careful judgments. Actual results could differ from those estimates and approximations. The financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality and within the framework of the accounting policies.

Capital Assets

In accordance with instructions from the Department of Education, Culture and Employment of the Government of the Northwest Territories, the Council capitalizes only tangible capital assets having a cost greater than \$50,000, otherwise capital assets are recorded as a current expenditure. Amortization is provided for on a straight-line basis, calculated monthly at rates sufficient to write-off the assets over their expected useful lives.

Accrued Liabilities

Consistent with accounting policies used by the Government of the Northwest Territories, the Council has recorded accrued liabilities for employees' summer salary payout (see Note 4) and employee leave and termination benefits (see Note 5). Effective for the year ending June 30, 2007, the summer salary accrual includes teachers' salaries.

No accrual has been made for the related contribution revenue, which will be recorded as it is received from the Government of the Northwest Territories.

Deferred Revenue

Amounts received for specific programs for which project completion dates extend beyond the fiscal year end, or for which conditions attached to the use of the funds have not yet been met, are recorded as deferred revenue.

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2014

Note 2. Summary of Significant Accounting Policies (continued)

Revenue Recognition

Restricted contributions are recognized as they become available under the terms of the applicable funding agreement. Funds received under the funding agreement which relate to a subsequent fiscal period are reflected as deferred revenue in the year of receipt and classified as such on the Statement of Financial Position.

Unrestricted contributions are recognized as revenue of the appropriate fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Note 3. Capital Asset

	Rate	Cost	Accumulated Amortization	Carrying Value	
				2014	2013
Automotive equipment	s/l 8 years	\$ 57,000	\$ 57,000	\$ -	\$ -

Note 4. Employees' Summer Salary Payout

As described in Note 2 above, accounts payable and accrued liabilities includes a liability for employees' summer salary payout.

The following amounts have been accrued by the Council:

	2013-2014	2012-2013
Non-teacher salaries and benefits	\$ 570,696	\$ 444,053
Teachers' salaries and benefits	494,902	551,371
	\$ 1,065,598	\$ 995,424

Note 5. Accrued Employee Leave and Termination Benefits

Under the conditions of employment, employees qualify for annual leave of varying lengths depending on length of service. Employees also earn termination benefits based upon the number of years of service. Annual leave is payable within one fiscal year. Payment of termination benefits is dependent upon the date of termination of employment.

These liabilities are to be funded as they become due through regular contributions from the GNWT.

The following amounts have been accrued by the Council:

	2013-2014	2011-2013
Employee leave	\$ 17,416	\$ 28,888
Employee termination	1,080,771	1,017,989
	\$ 1,098,187	\$ 1,046,877

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2014

Note 6. Contributions from the Government of the Northwest Territories

Operations and maintenance contributions from the Government of the Northwest Territories (GNWT) are received under a Memorandum of Understanding between the Council and the Minister of Education, GNWT.

Under the Memorandum of Understanding, the Council shall retain all surpluses and be responsible for all deficits resulting from the management of funds for the administration and delivery of the education program.

In addition, the Council receives annually from the GNWT, contributions for personnel infrastructure costs. Under the terms of the agreements, the Council must refund to the GNWT, on an annual basis, any net surplus of contributions received over expenditures incurred for the period July 1 to June 30. Additional funding to cover net deficits for the same period may be applied for and is provided at the discretion of the GNWT. (See Schedule "A").

Capital and other contributions from the GNWT are received under separate contribution agreements.

Note 7. Commitments

At June 30, 2014, the Council had outstanding purchase order commitments for goods and services ordered, but not yet received, totaling \$9,831 (June 30, 2013 - \$66,216).

The Council has a contractual obligation for the lease of office equipment. This commitment requires payments as shown below:

Expires in Fiscal Year*	2015	2016 - 2019	Total
Equipment leases 2019	\$ 30,422	\$ 28,506	\$ 58,928

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

Note 8. Other Revenue

Other GNWT contribution revenue consists of:

	2013-2014	2012-2013
MACA		
Sports and youth programs	\$ 119,853	\$ 36,000
Sport strategy	127,140	143,099
Healthy choices	5,800	-
ITI		
Active after school	58,245	111,510
Take a kid trapping	29,124	7,000
ECE		
Northern grad employment	31,250	20,833
HSS		
Drop the pop	26,219	12,489
Deferred revenue, added	89,797	80,359
Deferred revenue, closing	(80,255)	(89,797)
	\$ 407,173	\$ 321,493

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2014

Note 9. Other ECE Revenue

Other ECE contribution revenue consists of:

	2013-2014	2012-2013
Aboriginal languages Vote 4	\$ 73,000	\$ 73,000
French language	50,000	50,000
Bompas playground equipment	-	30,000
	\$ 123,000	\$ 153,000

Note 10. Deferred Revenue

	2013-2014	2012-2013
Government of the Northwest Territories		
MACA - Ft Providence	\$ 18,288	\$ 72,869
MACA - Wrigley	4,000	4,000
MACA - Wrigley - Bike	2,382	-
MACA - Ft Simpson - Thomas Simpson School	4,540	-
MACA - Kakisa Lake - Healthy Choices	5,800	-
MACA - Ft Liard - Soccer	-	8,000
MACA - Ft Liard - Computers	-	10,890
MACA - Ft Providence - Lunch program	-	2,000
ITI - Active after school	45,245	64,146
ITI - Ft Simpson - Bompas training	-	7,000
	\$ 80,255	\$ 168,905

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2014

Note 11. Financial Instruments

The Council 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 Council's risk exposure and concentration as of March 31, 2014.

Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Council 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 Council will not be able to meet its obligations as they come due. The Council 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.

Currency risk

The Council 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 Council minimizes risk through its normal operating and financing activities and maintains cash in a general bank account with interest fixed at 1.0%.

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2014

Note 12. Related Parties

The 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 operations. 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 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.

	2013-2014	2012-2013
Revenues		
ECE Regular contribution	\$ 14,190,968	\$ 13,685,085
Other ECE contributions, Note 9	123,000	153,000
Other GNWT contributions, Note 10	407,173	321,493
GNWT contributions to Education Authorities, Schedule D-1	190,361	124,554
	\$ 14,911,502	\$ 14,284,132
Accounts payable		
Human Resources - wages	\$ 471,944	\$ -
Finance - other	7,923	-
ECE - Contributions repayable - Infrastructure funding	110,217	32,032
	\$ 590,084	\$ 32,032
Accounts receivable		
Aurora College	\$ 557	\$ 2,119
MACA - Various contributions	3,013	-
PW&S - Janitorial services	2,100	-
ECE - Various contributions/reimbursements	37,195	40,519
	\$ 42,865	\$ 42,638

Note 13. Comparative Figures

Certain figures have been reclassified to conform with the presentation used in the current year.

Note 14. Budget

Budget figures are unaudited and are those approved by Council.

DEHCHO DIVISIONAL EDUCATION COUNCIL

Schedule A - Infrastructure Costs

For the year ended June 30, 2014

Personnel

Revenue	
<u>Funding received, July 1, 2013 - June 30, 2014</u>	\$ 259,777
<hr/>	
Expenditure	
Staffing:	
Applicant Travel	10,576
Advertising	1,595
Employee Benefits:	
Removal in	33,803
Ultimate Removal	42,514
Workers' Compensation	71,197
	159,685
<u>Surplus June 30, 2014</u>	\$ 100,092

Leases Infrastructure

Revenue	
<u>Funding received, July 1, 2013 - June 30, 2014</u>	\$ 48,397
<hr/>	
Expenditure	
Housing:	
Utilities	25,072
Leases	13,200
	38,272
<u>Surplus June 30, 2014</u>	\$ 10,125
<u>Total Surplus(Deficit) June 30, 2014</u>	\$ 110,217

DEHCHO DIVISIONAL EDUCATION COUNCIL

Schedule B-1 - Aboriginal Languages - Teaching and Learning Center

For the year ended June 30, 2014

	July 1, 2013 to March 31, 2014	April 1, 2014 to June 30, 2014	Total Fiscal Year 2013/2014
Revenue			
Funding received	\$ 73,000	\$ -	\$ 73,000
Funding received			
	73,000	-	73,000
Expenditure			
Salaries	-	-	-
Resources	8,527	105	8,632
Workshops	43,563	515	44,078
Other O & M	2,436	-	2,436
Deficit Funding - June 30 Prev yr	-	-	-
	54,526	620	55,146
Surplus (Deficit), March 31, 2014	\$ 18,474		
Surplus (Deficit), June 30, 2014		\$ (620)	
			\$ 17,854

DEHCHO DIVISIONAL EDUCATION COUNCIL

Schedule B-2 - NWT Student Success Initiative

For the year ended June 30, 2014

Revenue

GNWT - Education, Culture & Employment	\$ 55,000
NWT Teachers Association	61,656
	<hr/>
	116,656

Expenditure

Salaries and wages	
Substitute teacher wages	8,650
Staff	45,000
Travel	
Facilitator travel	4,322
Air Charter	11,343
Staff travel	9,367
Accommodations	4,705
Per diems	6,725
Student resources	
Room rental	416
Refreshments	14,622
Resources	7,379
	<hr/>
	112,529
Surplus (Deficit)	\$ 4,127

DEHCHO DIVISIONAL EDUCATION COUNCIL
Schedule B-3 - Inclusive Schooling Expenditures

For the year ended June 30, 2014

Function	Staff Development	Intervention Strategies	Assistive Technology	Student Resources	Southern Placements	Magnet Facilities	General Inclusive Schooling	Total
Salaries								
Program support teachers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800,637	\$ 800,637
Consultants	-	-	-	-	-	-	239,514	239,514
Institution assistants	-	-	-	-	-	-	1,402,474	1,402,474
Non-instructional staff	-	-	-	-	-	-	-	-
Honoraria	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	2,442,625	2,442,625
Employee Benefits								
Employee benefits and allowances	-	-	-	-	-	-	184,273	184,273
Services Purchased/Contracted								
Professional and technical services	-	12,692	-	-	7,446	-	-	20,138
Travel	-	-	-	-	-	-	-	-
Student transportation	-	-	-	-	-	-	-	-
Advertising, printing and publishing	-	-	-	-	-	-	-	-
Maintenance and repairs	-	-	-	-	-	-	-	-
Rentals and leases	-	77,570	-	72,380	-	-	149,950	-
Other contracted services	-	90,262	-	79,826	-	-	170,088	-
	-	-	-	-	-	-	-	-
Materials, Supplies and Freight								
Materials	-	-	-	-	-	-	3,437	3,437
Freight	-	-	-	-	-	-	388	388
	-	-	-	-	-	-	3,825	3,825
Total	\$ -	\$ 90,262	\$ -	\$ 79,826	\$ -	\$ 2,630,723	\$ 2,800,811	

DEHCHO DIVISIONAL EDUCATION COUNCIL

Schedule B-4 - Aboriginal Language and Cultural Education Expenditures

For the year ended June 30, 2014

	Student Instruction	Teaching/ Learning Resources	Professional Development	School Activities and Integrated Community Programs	Total
Salaries					
ALCBE teachers	\$ -	\$ -	\$ -	\$ -	\$ -
Language consultants	-	-	-	-	-
Instruction assistants	778,506	-	-	-	778,506
Non-Instructional staff	-	148,744	-	-	148,744
Elders in schools	-	-	-	30,031	30,031
	778,506	148,744	-	30,031	957,281
Employee Benefits					
Employee benefits and allowances	-	12,137	-	-	12,137
Services Purchased/Contracted					
Professional services	-	-	-	-	-
Postage and communication	-	-	-	-	-
Travel	19,439	-	-	-	19,439
Student transportation	-	-	-	-	-
Advertising, printing and publishing	5,807	-	-	-	5,807
Maintenance and repairs	-	-	-	-	-
Rentals and leases	1,365	-	-	-	1,365
Other contracted services	550	-	-	-	550
	27,161	-	-	-	27,161
Materials, Supplies and Freight					
Materials	-	-	-	-	-
Freight	133	-	-	-	133
	133	-	-	-	133
Total	\$ 805,800	\$ 160,881	\$ -	\$ 30,031	\$ 996,712

DEHCHO DIVISIONAL EDUCATION COUNCIL

Schedule B-5 - French Language Program

For the year ended June 30, 2014

	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	\$ 50,000	\$ 119,613	\$ (19,613)

DEHCHO DIVISIONAL EDUCATION COUNCIL

Schedule C-1 - Details of Council Expenditure (Consolidated)

For the year ended June 30, 2014

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations and Maintenance	Council Administration	Aboriginal Languages	Fiscal & Transfers	Total
Salaries								
Teachers' salaries	\$ 6,442,929	\$ 800,637	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,243,566
Consultants	-	239,514	-	-	-	-	-	239,514
Institution assistants	-	1,402,474	-	-	672,025	778,506	-	2,180,980
Non-institutional staff	864,501	-	-	-	715,898	148,744	-	2,401,168
Council/Trustee honorarium	-	-	-	-	21,950	30,031	-	51,981
	7,307,430	2,442,625		672,025	737,848	957,281		12,117,209
Employee Benefits								
Employee benefits and allowances	98,919	31,973	-	8,797	9,658	12,137	-	161,484
Leave and termination	-	152,300	-	-	-	-	-	152,300
	98,919	184,273		8,797	9,658	12,137		313,784
Services Purchased/Contracted								
Professional services	-	-	-	-	18,819	-	-	18,819
Postage and communication	50,664	-	1,952	-	23,146	-	-	75,762
Utilities	-	-	-	25,072	-	-	-	25,072
Travel	330,486	20,138	27,160	-	86,877	19,439	-	484,100
Student travel (busing)	-	-	-	-	-	-	-	-
Advertising, printing and publishing	-	-	-	-	2,672	5,807	-	8,479
Maintenance and repair	25,826	-	-	-	18,113	-	-	18,113
Rentals and leases	16,971	149,950	232,310	-	21,905	1,365	-	62,296
Contracted services	-	-	-	-	-	550	-	399,781
Other	-	-	-	-	38,623	-	-	38,623
Refundable infrastructure costs	-	-	-	-	110,217	-	-	110,217
	423,947	170,088	261,422	38,272	320,372	27,161		1,241,262
Materials, Supplies and Freight								
Materials	510,316	3,437	39,717	-	16,628	-	-	570,098
Freight	26,211	388	1,253	-	-	133	-	27,985
	536,527	3,825	40,970		16,628	133		598,083
Amortization								
Local programs, supplies and office	852,942	-	-	77,497	104,783	-	-	1,035,222
Total	\$ 9,219,765	\$ 2,800,811	\$ 302,392	\$ 796,591	\$ 1,189,289	\$ 996,712	\$ -	\$ 15,305,560

DEHCHO DIVISIONAL EDUCATION COUNCIL

Schedule C-2 - Details of Council Expenditure

For the year ended June 30, 2014

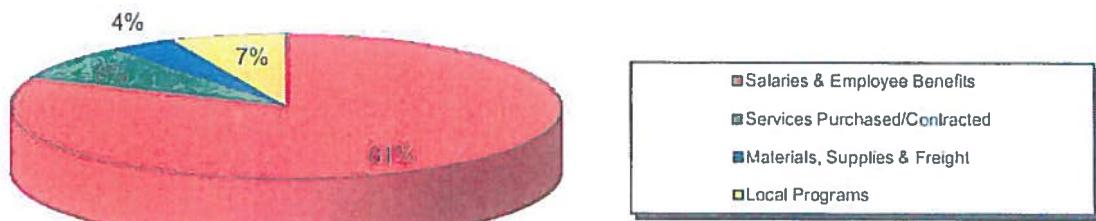
Function	School Programs	Inclusive Schooling	Student Accommodation	Operations and Maintenance	Council Administration	Aboriginal Languages	Fiscal & Transfers	Total
Salaries								
Teachers' salaries	\$ 6,533,925	\$ 800,637	\$ 239,514	\$ -	\$ -	\$ -	\$ -	\$ 7,334,562
Consultants	-	1,402,474	-	-	-	-	-	239,514
Instruction assistants	1,023,048	-	-	672,025	715,898	778,506	-	2,180,980
Non-instructional staff	-	-	-	-	21,950	148,744	-	2,559,715
Council/Trustee honorarium	7,556,973	2,442,625	-	672,025	737,848	30,031	-	51,981
						957,281	-	12,366,752
Employee Benefits								
Employee benefits and allowances	98,919	31,973	-	8,797	9,658	12,137	-	161,484
Leave and termination	-	152,300	-	-	-	-	-	152,300
	98,919	184,273	-	8,797	9,658	12,137	-	313,784
Services Purchased/Contracted								
Professional services	-	-	-	-	18,819	-	-	18,819
Postage and communication	50,664	-	1,952	-	23,146	-	-	75,762
Utilities	-	-	-	25,072	-	-	-	25,072
Travel	337,924	20,138	27,160	-	86,877	19,439	-	491,538
Student travel (busing)	52,586	-	-	-	-	-	-	52,586
Advertising, printing and publishing	-	-	-	-	2,672	5,807	-	8,479
Maintenance and repair	25,826	-	-	-	22,332	-	-	22,332
Rentals and leases	19,830	149,950	232,310	13,200	21,905	1,365	-	62,296
Contracted services	-	-	-	4,595	10,000	550	-	417,235
Other	-	-	-	-	38,623	-	-	38,623
Refundable infrastructure costs	-	-	-	-	-	-	-	-
	486,830	170,088	261,422	42,867	224,374	27,161	-	1,212,742
Materials, Supplies and Freight								
Materials	554,739	3,437	39,717	-	16,628	-	-	614,521
Freight	26,211	388	1,253	-	-	133	-	27,985
	580,950	3,825	40,970	-	16,628	133	-	642,506
Amortization								
Local programs, supplies and office	208,369	-	-	-	-	-	-	208,369
Total	\$ 8,932,041	\$ 2,800,811	\$ 302,392	\$ 723,689	\$ 988,508	\$ 996,712	\$ -	\$ 14,744,153

DEHCHO DIVISIONAL EDUCATION COUNCIL

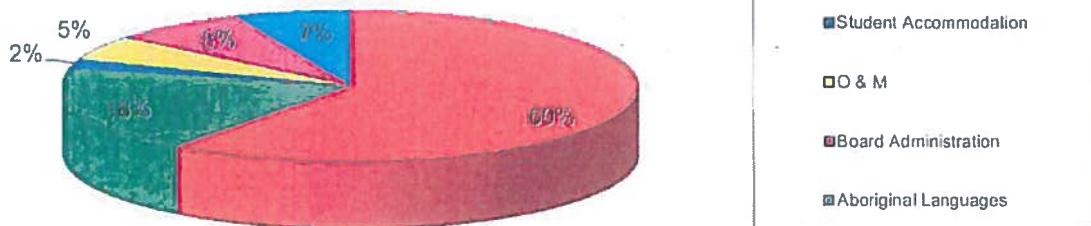
Graphical Representation of Expenditure (Consolidated)

For the year ended June 30, 2014

Detail of Expenditure



Expenditure by Category



DEHCHO DIVISIONAL EDUCATION COUNCIL
 Schedule D-1 - District Education Authority Operations (Summary)

For the year ended June 30, 2014

	Fort Simpson	Fort Providence	Fort Liard	Jean Marie River	Wrigley	Nahanni Butte	Trout Lake	Kakisa Lake	Total
Revenue									
Operating contributions from Divisional Council	\$ 48,132	\$ 47,017	\$ 27,158	\$ 15,945	\$ 20,295	\$ 16,922	\$ 17,171	\$ 15,729	\$ 208,369
Other contributions from Divisional Council	68,552	265,544	29,794	-	4,000	800	4,595	2,378	375,663
Contributions from GNWT	26,061	164,300	-	-	-	-	-	-	190,361
Other	123,287	37,730	1,162	-	-	1,869	-	34,223	198,271
	266,032	514,591	58,114	15,945	24,295	19,591	21,766	52,330	972,664
Expenditure									
School programs	240,060	481,336	49,551	25,889	12,000	15,753	9,300	19,053	852,942
Operations and maintenance	62,500	-	-	-	-	-	13,399	1,598	77,497
Council administration	12,396	32,800	13,952	18,281	8,396	972	12,228	5,758	104,783
	314,956	514,136	63,503	44,170	20,396	16,725	34,927	26,409	1,035,222
Excess (Deficiency) of Revenue over Expenditure	(48,924)	455	(5,389)	(28,225)	3,899	2,866	(13,161)	25,921	(62,558)
Accumulated surplus, beginning of year	169,502	89,618	19,515	30,709	5,404	7,373	11,132	10,580	343,833
Accumulated surplus, end of year	\$ 120,578	\$ 90,073	\$ 14,126	\$ 2,484	\$ 9,303	\$ 10,239	\$ (2,029)	\$ 36,501	\$ 281,275
Composition of Ending Accumulated Surplus									
Cash in bank	\$ 49,835	\$ 56,584	\$ 13,601	\$ 2,484	\$ 9,303	\$ 10,239	\$ (2,029)	\$ 36,501	\$ 176,518
Short term investments	58,558	-	-	-	-	-	-	-	58,558
Accounts receivable	12,185	46,355	525	-	-	-	-	-	59,065
Accounts payable	-	(12,866)	-	-	-	-	-	-	(12,866)
	\$ 120,578	\$ 90,073	\$ 14,126	\$ 2,484	\$ 9,303	\$ 10,239	\$ (2,029)	\$ 36,501	\$ 281,275

DEHCHO DIVISIONAL EDUCATION COUNCIL

Schedule D-2 - Details of DEA Expenditures (Summary)

For the year ended June 30, 2014

Function	School Programs	Operations and Maintenance	Council Administration	Total
Salaries				
Teachers' salaries	\$ -	\$ -	\$ -	\$ -
Instruction assistant	-	-	-	-
Non-instructional staff	33,154	14,922	15,472	63,548
Council/Trustee honorarium	-	-	37,309	37,309
	33,154	14,922	52,781	100,857
Employee Benefits				
Employee benefits and allowances	22,281	-	1,675	23,956
Leave and termination	-	-	-	-
	22,281	-	1,675	23,956
Services Purchased/Contracted				
Professional services	-	-	-	-
Postage and communication	-	-	423	423
Utilities	-	6,567	-	6,567
Travel	-	-	798	798
Student travel	18,341	-	-	18,341
Advertising, printing and publishing	-	-	-	-
Maintenance and repair	-	-	-	-
Rentals and leases	-	-	-	-
Other	4,233	-	36,935	41,168
Contracted services	-	32,639	-	32,639
	22,574	39,206	38,156	99,936
Materials, Supplies and Freight				
Materials	53,471	23,369	11,959	88,799
Freight	-	-	-	-
	53,471	23,369	11,959	88,799
Local programs, supplies and office	721,462	-	212	721,674
Total	\$ 852,942	\$ 77,497	\$ 104,783	\$ 1,035,222

FORT SIMPSON

District Education Authority Statement of Revenues and Expenses

For the year ended June 30, 2014

	Current Year Budget	Current Year Actual	Prior Year Actual
Revenue			
Operating contributions from Divisional Council	\$ 48,132	\$ 48,132	\$ 50,002
Other contributions from Divisional Council	-	68,552	47,248
Contributions from GNWT	-	26,061	36,480
Other	-	123,287	202,960
	48,132	266,032	336,690
 Expenditure			
School programs	36,732	240,060	209,194
Operations and maintenance	-	62,500	42,846
Council administration	11,400	12,396	51,271
	48,132	314,956	303,311
Excess (Deficiency) of Revenue over Expenditure	-	(48,924)	33,379
Accumulated surplus, beginning of year	-	169,502	136,123
Accumulated surplus (Deficit), end of year	\$ -	\$ 120,578	\$ 169,502
 Composition of Ending Accumulated Surplus (Deficit)			
Cash in bank	\$ 49,835	\$ 169,502	
Short term investments	58,558	-	
Accounts receivable	12,185	-	
	\$ 120,578	\$ 169,502	

FORT SIMPSON DISTRICT EDUCATION AUTHORITY

Details of DEA Expenditure

For the year ended June 30, 2014

Function	School Programs	Operations and Maintenance	Council Administration	Total
Salaries				
Teachers' salaries	\$ -	\$ -	\$ -	\$ -
Instruction assistant	31,054	-	-	31,054
Non-Instructional staff	-	-	3,443	3,443
Council/Trustee honorarium	-	-	3,443	3,443
	31,054	-	3,443	34,497
Employee Benefits				
Employee benefits and allowances	-	-	1,254	1,254
Leave and termination	-	-	-	-
	-	-	1,254	1,254
Services Purchased/Contracted				
Professional services	-	-	423	423
Postage and communication	-	6,567	-	6,567
Utilities	-	-	-	-
Travel	18,341	-	-	18,341
Student travel	-	-	-	-
Advertising, printing and publishing	-	-	-	-
Maintenance and repair	-	-	-	-
Rentals and leases	-	-	-	-
Other	-	-	4,016	4,016
Contracted services	-	32,639	-	32,639
	18,341	39,206	4,439	61,986
Materials, Supplies and Freight				
Materials	51,953	23,294	3,260	78,507
Freight	-	-	-	-
	51,953	23,294	3,260	78,507
Total	\$ 240,060	\$ 62,500	\$ 12,396	\$ 314,956
Local programs, supplies and office	138,712	-	-	138,712

FORT PROVIDENCE

District Education Authority

Statement of Revenues and Expenses

For the year ended June 30, 2014

	Current Year Budget	Current Year Actual	Prior Year Actual
Revenue			
Operating contributions from Divisional Council	\$ 47,017	\$ 47,017	\$ 48,227
Other contributions from Divisional Council	-	265,544	76,087
Contributions from GNWT	-	164,300	88,074
Other	-	37,730	30,017
	47,017	514,591	242,405
Expenditure			
School programs	25,742	481,336	204,022
Operations and maintenance	-	-	-
Council administration	21,275	32,800	13,204
	47,017	514,136	217,226
Excess of Revenue over Expenditure	-	455	25,179
Accumulated surplus, beginning of year	-	89,618	64,439
Accumulated surplus, end of year	\$ -	\$ 90,073	\$ 89,618
Composition of Ending Accumulated Surplus			
Cash in bank	\$ 56,584	\$ 89,618	
Accounts receivable	46,355	-	
Accounts payable	(12,866)	-	
	\$ 90,073	\$ 89,618	

FORT PROVIDENCE DISTRICT EDUCATION AUTHORITY

Details of DEA Expenditure

For the year ended June 30, 2014

Function	School Programs	Operations and Maintenance	Council Administration	Total
Salaries	\$ -	\$ -	\$ -	\$ -
Teachers' salaries	\$ -	\$ -	\$ -	\$ -
Instruction assistant	\$ -	\$ -	\$ -	\$ -
Non-instructional staff	\$ -	\$ -	\$ 8,841	\$ 8,841
Council/Trustee honorarium	\$ -	\$ -	\$ 8,841	\$ 8,841
Employee Benefits	\$ 22,281	\$ -	\$ -	\$ 22,281
Employee benefits and allowances	\$ 22,281	\$ -	\$ -	\$ 22,281
Leave and termination	\$ -	\$ -	\$ -	\$ -
	\$ 22,281	\$ -	\$ -	\$ 22,281
Services Purchased/Contracted	\$ -	\$ -	\$ -	\$ -
Professional services	\$ -	\$ -	\$ -	\$ -
Postage and communication	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -
Travel	\$ -	\$ -	\$ -	\$ -
Student travel	\$ -	\$ -	\$ -	\$ -
Advertising, printing and publishing	\$ -	\$ -	\$ -	\$ -
Maintenance and repair	\$ -	\$ -	\$ -	\$ -
Rentals and leases	\$ -	\$ -	\$ 23,959	\$ 23,959
Other	\$ -	\$ -	\$ -	\$ -
Contracted services	\$ -	\$ -	\$ -	\$ -
	\$ 23,959	\$ 23,959	\$ 23,959	\$ 23,959
Materials, Supplies and Freight	\$ -	\$ -	\$ -	\$ -
Materials	\$ -	\$ -	\$ -	\$ -
Freight	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Local programs, supplies and office	\$ 459,055	\$ -	\$ -	\$ 459,055
Total	\$ 481,336	\$ -	\$ 32,800	\$ 514,136

FORT LIARD

District Education Authority Statement of Revenues and Expenses

For the year ended June 30, 2014

	Current Year Budget	Current Year Actual	Prior Year Actual
Revenue			
Operating contributions from Divisional Council	\$ 27,158	\$ 27,158	\$ 27,719
Other contributions from Divisional Council	-	29,794	27,668
Contributions from GNWT	-	-	-
Other	-	1,162	1,559
	27,158	58,114	56,946
 Expenditure			
School programs	17,908	49,551	66,156
Operations and maintenance	-	-	-
Council administration	9,250	13,952	14,664
	27,158	63,503	80,820
Excess (Deficiency) of Revenue over Expenditure	-	(5,389)	(23,874)
Accumulated surplus, beginning of year	-	19,515	43,389
Accumulated surplus, end of year	\$ -	\$ 14,126	\$ 19,515
 Composition of Ending Accumulated Surplus (Deficit)			
Cash in bank	\$ 13,601	\$ 19,515	
Accounts receivable	525	-	
	\$ 14,126	\$ 19,515	

FORT LIARD DISTRICT EDUCATION AUTHORITY

Details of DEA Expenditure

For the year ended June 30, 2014

Function	School Programs	Operations and Maintenance	Council Administration	Total	
				Salaries	Salaries
Salaries					
Teachers' salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction assistant	-	-	-	-	-
Non-Instructional staff	-	-	-	-	-
Council/Trustee honorarium	-	-	-	5,305	5,305
	-	-	-	5,305	5,305
Employee Benefits					
Employee benefits and allowances	-	-	-	-	-
Leave and termination	-	-	-	-	-
	-	-	-	-	-
Services Purchased/Contracted					
Professional services	-	-	-	-	-
Postage and communication	-	-	-	-	-
Utilities	-	-	-	-	-
Travel	-	-	-	-	-
Student travel	-	-	-	-	-
Advertising, printing and publishing	-	-	-	-	-
Maintenance and repair	-	-	-	-	-
Rentals and leases	-	-	-	-	-
Other	-	-	-	143	143
Contracted services	-	-	-	-	-
	-	-	-	143	143
Materials, Supplies and Freight					
Materials	-	-	-	8,504	8,504
Freight	-	-	-	-	-
	-	-	-	8,504	8,504
Local programs, supplies and office	49,551	\$ -	\$ -	\$ 13,952	\$ 63,503
Total	\$ 49,551	\$ -	\$ -	\$ 49,551	\$ 63,503

JEAN MARIE RIVER
 District Education Authority
 Statement of Revenues and Expenses

For the year ended June 30, 2014

	Current Year Budget	Current Year Actual	Prior Year Actual
Revenue			
Operating contributions from Divisional Council	\$ 15,945	\$ 15,945	\$ 16,165
Other contributions from Divisional Council	-	-	6,169
Contributions from GNWT	-	-	-
Other	-	-	608
	15,945	15,945	22,942
 Expenditure			
School programs	4,995	25,889	11,952
Operations and maintenance	-	-	-
Council administration	10,950	18,281	7,639
	15,945	44,170	19,591
Excess (Deficiency) of Revenue over Expenditure	-	(28,225)	3,351
Accumulated surplus, beginning of year	-	30,709	27,358
Accumulated surplus, end of year	\$ -	\$ 2,484	\$ 30,709
 Composition of Ending Accumulated Surplus			
Cash in bank	\$ -	\$ 2,484	\$ 30,709

JEAN MARIE RIVER DISTRICT EDUCATION AUTHORITY

Details of DEA Expenditure

For the year ended June 30, 2014

Function	School Programs	Operations and Maintenance	Council Administration	Total	Operations
					and Maintenance
Salaries					
Teachers' salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction assistant	-	-	-	-	-
Non-instructional staff	-	-	5,255	5,255	5,255
Council/Trustee honorarium	-	6,125	6,125	6,125	6,125
		11,380	11,380	11,380	11,380
Employee Benefits					
Employee benefits and allowances	-	-	-	-	-
Leave and termination	-	-	-	-	-
		-	-	-	-
Services Purchased/Contracted					
Professional services	-	-	-	-	-
Postage and communication	-	-	-	-	-
Utilities	-	-	-	-	-
Travel	-	-	-	-	-
Student travel	-	-	-	-	-
Advertising, printing and publishing	-	-	-	-	-
Maintenance and repair	-	-	-	-	-
Rentals and leases	-	-	-	-	-
Other	-	6,901	6,901	6,901	6,901
Contracted services	-	-	-	-	-
		6,901	6,901	6,901	6,901
Materials, Supplies and Freight					
Materials	681	-	-	-	681
Freight	-	-	-	-	-
	681	-	-	-	681
Local programs, supplies and office	25,208	-	-	-	25,208
Total	\$ 25,889	\$ -	\$ 18,281	\$ 44,170	

WRIGLEY

District Education Authority Statement of Revenues and Expenses

For the year ended June 30, 2014

	Current Year Budget	Current Year Actual	Prior Year Actual
Revenue			
Operating contributions from Divisional Council	\$ 20,295	\$ 20,295	\$ 18,865
Other contributions from Divisional Council	-	4,000	-
Contributions from GNWT	-	-	-
Other	-	-	-
	20,295	24,295	18,865
 Expenditure			
School programs	8,245	12,000	6,908
Operations and maintenance	-	-	-
Council administration	12,050	8,396	7,998
	20,295	20,396	14,906
Excess (Deficiency) of Revenue over Expenditure	-	3,899	3,959
Accumulated surplus, beginning of year	-	5,404	1,445
Accumulated surplus, end of year	\$ -	\$ 9,303	\$ 5,404
 Composition of Ending Accumulated Surplus			
Cash in bank	\$ -	\$ 9,303	\$ 5,404

WRIGLEY DISTRICT EDUCATION AUTHORITY

Details of DEA Expenditure

For the year ended June 30, 2014

Function	School Programs	Operations and Maintenance	Council Administration	Total
Salaries				
Teachers' salaries	\$ -	\$ -	\$ -	\$ -
Instruction assistant	-	-	400	400
Non-instructional staff	-	7,288	-	7,288
Council/Trustee honorarium	-	-	-	-
		7,688	7,688	7,688
Employee Benefits				
Employee benefits and allowances	-	-	-	-
Leave and termination	-	-	-	-
		-	-	-
Services Purchased/Contracted				
Professional services	-	-	-	-
Postage and communication	-	-	-	-
Utilities	-	-	-	-
Travel	-	-	-	-
Student travel	-	-	-	-
Advertising, printing and publishing	-	-	-	-
Maintenance and repair	-	-	-	-
Rentals and leases	-	-	513	513
Other	-	-	-	-
Contracted services	-	-	-	-
		513	513	513
Materials, Supplies and Freight				
Materials	-	195	195	195
Freight	-	-	195	195
		-	-	-
Local programs, supplies and office	12,000	-	-	12,000
Total	\$ 12,000	\$ -	\$ 8,396	\$ 20,396

NAHANNI BUTTE

District Education Authority

Statement of Revenues and Expenses

For the year ended June 30, 2014

	Current Year Budget	Current Year Actual	Prior Year Actual
Revenue			
Operating contributions from Divisional Council	\$ 16,922	\$ 16,922	\$ 17,032
Other contributions from Divisional Council	-	800	2,800
Contributions from GNWT	-	-	-
Other	-	1,869	1,610
	16,922	19,591	21,442
 Expenditure			
School programs	5,972	15,753	16,267
Operations and maintenance	-	-	-
Council administration	10,950	972	6,091
	16,922	16,725	22,358
Excess (Deficiency) of Revenue over Expenditure	-	2,866	(916)
Accumulated surplus, beginning of year		7,373	8,289
Accumulated surplus, end of year	\$ -	\$ 10,239	\$ 7,373
 Composition of Ending Accumulated Surplus			
Cash in bank	\$	10,239	\$ 7,373

NAHANNI BUTTE DISTRICT EDUCATION AUTHORITY

Details of DEA Expenditure

For the year ended June 30, 2014

Function	School Programs	Operations and Maintenance	Council Administration	Total
Salaries				
Teachers' salaries	\$ -	\$ -	\$ -	\$ -
Instruction assistant	2,100	-	-	2,100
Non-instructional staff	-	-	-	-
Council/Trustee honorarium	-	-	-	-
	2,100	-	-	2,100
Employee Benefits				
Employee benefits and allowances	-	-	-	-
Leave and termination	-	-	-	-
	-	-	-	-
Services Purchased/Contracted				
Professional services	-	-	-	-
Postage and communication	-	-	-	-
Utilities	-	-	-	-
Travel	-	-	-	-
Student travel	-	-	-	-
Advertising, printing and publishing	-	-	-	-
Maintenance and repair	-	-	-	-
Rentals and leases	-	-	-	-
Other	494	-	-	820
Contracted services	-	-	-	-
	494	-	-	820
				1,314
Materials, Supplies and Freight				
Materials	837	-	-	837
Freight	-	-	-	-
	837	-	-	837
Total				
Local programs, supplies and office	12,322	-	152	12,474
Total	\$ 15,753	\$ -	\$ 972	\$ 16,725

TROUT LAKE

District Education Authority Statement of Revenues and Expenses

For the year ended June 30, 2014

	Current Year Budget	Current Year Actual	Prior Year Actual
Revenue			
Operating contributions from Divisional Council	\$ 17,171	\$ 17,171	\$ 16,731
Other contributions from Divisional Council	-	4,595	24,149
Contributions from GNWT	-	-	-
Other	-	-	8,257
	17,171	21,766	49,137
 Expenditure			
School programs	6,221	9,300	5,936
Operations and maintenance	-	13,399	7,997
Council administration	10,950	12,228	27,394
	17,171	34,927	41,327
Excess (Deficiency) of Revenue over Expenditure	-	(13,161)	7,810
Accumulated surplus, beginning of year	-	11,132	3,322
Accumulated surplus (Deficit), end of year	\$ -	\$ (2,029)	\$ 11,132
 Composition of Ending Accumulated Surplus			
Cash in bank (Bank overdraft)		(2,029)	(32)
Accounts receivable		-	11,164
	\$ -	\$ (2,029)	\$ 11,132

TROUT LAKE DISTRICT EDUCATION AUTHORITY

Details of DEA Expenditure

For the year ended June 30, 2014

Function	School Programs	Operations and Maintenance	Council Administration	Total
Salaries				
Teachers' salaries	\$ -	\$ -	\$ -	\$ -
Instruction assistant	-	-	-	-
Non-instructional staff	-	13,399	4,917	18,316
Council/Trustee honorarium	-	-	6,307	6,307
	13,399	11,224		24,623
Employee Benefits				
Employee benefits and allowances	-	421	421	421
Leave and termination	-	-	-	-
	-	421	421	421
Services Purchased/Contracted				
Professional services	-	-	-	-
Postage and communication	-	-	-	-
Utilities	-	-	-	-
Travel	-	-	-	-
Student travel	-	-	-	-
Advertising, printing and publishing	-	-	-	-
Maintenance and repair	-	-	-	-
Rentals and leases	-	-	-	-
Other	3,739	583	4,322	
Contracted services	-	-	-	-
	3,739	583	4,322	
Materials, Supplies and Freight				
Materials	-	-	-	-
Freight	-	-	-	-
	-	-	-	-
Local programs, supplies and office	5,561	-	-	5,561
Total	\$ 9,300	\$ 13,399	\$ 12,228	\$ 34,927

KAKISA LAKE

District Education Authority Statement of Revenues and Expenses

For the year ended June 30, 2014

	Current Year Budget	Current Year Actual	Prior Year Actual
Revenue			
Operating contributions from Divisional Council	\$ 15,729	\$ 15,729	\$ 15,619
Other contributions from Divisional Council	-	2,378	4,667
Contributions from GNWT	-	-	-
Other	-	34,223	15,277
	15,729	52,330	35,563
 Expenditure			
School programs	4,779	19,053	21,598
Operations and maintenance	-	1,598	5,679
Council administration	10,950	5,758	7,094
	\$ 15,729	26,409	34,371
Excess of Revenue over Expenditure	-	25,921	1,192
Accumulated surplus, beginning of year		10,580	9,388
Accumulated surplus, end of year	\$ -	\$ 36,501	\$ 10,580
 Composition of Ending Accumulated Surplus			
Cash	\$ 36,501	\$ 10,580	

KAKISA LAKE DISTRICT EDUCATION AUTHORITY

Details of DEA Expenditure

For the year ended June 30, 2014

Function	School Programs	Operations and Maintenance	Council Administration	Total	
				Salaries	
Teachers' salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction assistant	-	-	1,523	4,900	6,423
Non-instructional staff	-	-	-	-	-
Council/Trustee honorarium	-	-	-	-	-
				1,523	4,900
					6,423
Employee Benefits	-	-	-	-	-
Employee benefits and allowances	-	-	-	-	-
Leave and termination	-	-	-	-	-
				-	-
Services Purchased/Contracted	-	-	-	-	-
Professional services	-	-	-	-	-
Postage and communication	-	-	-	-	-
Utilities	-	-	-	-	-
Travel	-	-	798	798	798
Student travel	-	-	-	-	-
Advertising, printing and publishing	-	-	-	-	-
Maintenance and repair	-	-	-	-	-
Rentals and leases	-	-	-	-	-
Other	-	-	-	-	-
Contracted services	-	-	-	798	798
Materials, Supplies and Freight	-	-	-	-	-
Materials	75	-	-	75	75
Freight	-	-	-	-	-
				75	75
Local programs, supplies and office	19,053	-	-	60	19,113
Total	\$ 19,053	\$ 1,598	\$ 5,758	\$ 26,409	



DEHCHO DIVISIONAL EDUCATION COUNCIL

Box 376, Fort Simpson, N.W.T. X0E 0NO

September 25, 2014

Management Responsibility for Financial Reporting

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

The accompanying consolidated 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 statement 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 consolidated 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 council'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 Divisional Education Council.

The auditors annually provide an independent, objective audit for the purpose of expressing an opinion on the consolidated 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.

Terry Jaffray
Superintendent
Dehcho Divisional Education Council