

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) |

Consolidated Statement of Financial Position

| | 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 |

| | | |
|---|------------------|------------------|
| 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 |
| | <u>2,985,039</u> | <u>2,394,217</u> |
| Net Financial Assets (Deficit) | \$ (280,231) | \$ (273,327) |

| | | | | |
|------------------|----|--------|----|--------|
| Prepaid expenses | \$ | 20,000 | \$ | 20,000 |
|------------------|----|--------|----|--------|

Approved: L. William Hearn Chair
[Signature] 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 |
| | <u>15,773,019</u> | <u>14,873,583</u> |
| Cash paid for: | | |
| Compensation and benefits | 12,308,582 | 12,503,740 |
| Operations and maintenance | 2,880,023 | 2,354,450 |
| | <u>15,188,605</u> | <u>14,858,190</u> |
| Cash provided by (used for) operating transactions | <u>584,414</u> | <u>15,393</u> |
| 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 | <u>\$ 2,640,716</u> | <u>\$ 2,056,302</u> |
| Consists of: | | |
| Cash | \$ 2,582,158 | \$ 2,056,302 |
| Short term investments | 58,558 | - |
| | <u>\$ 2,640,716</u> | <u>\$ 2,056,302</u> |

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 |
| | <u>\$ 14,911,502</u> | <u>\$ 14,284,132</u> |
| Accounts payable | | |
| Human Resources - wages | \$ 471,944 | \$ - |
| Finance - other | 7,923 | - |
| ECE - Contributions repayable - Infrastructure funding | 110,217 | 32,032 |
| | <u>\$ 590,084</u> | <u>\$ 32,032</u> |
| 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 |
| | <u>\$ 42,865</u> | <u>\$ 42,638</u> |

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

| | | |
|--|----|---------|
| Funding received, July 1, 2013 - June 30, 2014 | \$ | 259,777 |
|--|----|---------|

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 |
|--|---------|

| | | |
|-----------------------|----|---------|
| Surplus June 30, 2014 | \$ | 100,092 |
|-----------------------|----|---------|

Leases Infrastructure

Revenue

| | | |
|--|----|--------|
| Funding received, July 1, 2013 - June 30, 2014 | \$ | 48,397 |
|--|----|--------|

Expenditure

Housing:

| | |
|-----------|--------|
| Utilities | 25,072 |
|-----------|--------|

| | |
|--------|--------|
| Leases | 13,200 |
|--------|--------|

| | |
|--|--------|
| | 38,272 |
|--|--------|

| | | |
|-----------------------|----|--------|
| Surplus June 30, 2014 | \$ | 10,125 |
|-----------------------|----|--------|

| | | |
|--------------------------------------|----|---------|
| Total Surplus(Deficit) June 30, 2014 | \$ | 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 |
| | | <u>116,656</u> |
| 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 |
| | | <u>112,529</u> |
| Surplus (Deficit) | \$ | <u>4,127</u> |

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 |
| Instruction 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 | - | - | - | - | - | - | - | - |
| Travel | - | 12,692 | - | - | 7,446 | - | - | 20,138 |
| Student transportation | - | - | - | - | - | - | - | - |
| Advertising, printing and publishing | - | - | - | - | - | - | - | - |
| Maintenance and repairs | - | - | - | - | - | - | - | - |
| Rentals and leases | - | - | - | - | - | - | - | - |
| Other contracted services | - | 77,570 | - | - | 72,380 | - | - | 149,950 |
| | - | 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 | Accommodation | Student | 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 |
| Instruction assistants | - | 1,402,474 | - | - | - | - | 778,506 | - | 2,180,980 |
| Non-instructional staff | 864,501 | - | - | - | 672,025 | 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 | - | - | - | - | - | 18,113 | - | - | 18,113 |
| Rentals and leases | 25,826 | - | - | - | 13,200 | 21,905 | 1,365 | - | 62,296 |
| Contracted services | 16,971 | 149,950 | - | 232,310 | - | - | 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 | Accommodation | Student | Operations and Maintenance | Council Administration | Aboriginal Languages | Fiscal & Transfers | Total |
|--|-----------------|---------------------|---------------|------------|----------------------------|------------------------|----------------------|--------------------|---------------|
| | | | | | | | | | |
| Salaries | | | | | | | | | |
| Teachers' salaries | \$ 6,533,925 | \$ 800,637 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 7,334,562 |
| Consultants | - | 239,514 | - | - | - | - | - | - | 239,514 |
| Instruction assistants | - | 1,402,474 | - | - | - | - | 778,506 | - | 2,180,980 |
| Non-instructional staff | 1,023,048 | - | - | - | 672,025 | 715,898 | 148,744 | - | 2,559,715 |
| Council/Trustee honorarium | - | - | - | - | - | 21,950 | 30,031 | - | 51,981 |
| | 7,556,973 | 2,442,625 | - | - | 672,025 | 737,848 | 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 | - | - | - | - | - | 22,332 | - | - | 22,332 |
| Rentals and leases | 25,826 | - | - | - | 13,200 | 21,905 | 1,365 | - | 62,296 |
| Contracted services | 19,830 | 149,950 | - | 232,310 | 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 | \$ 302,392 | \$ 723,689 | \$ 988,508 | \$ 996,712 | \$ - | \$ 14,744,153 |

DEHCHO DIVISIONAL EDUCATION COUNCIL

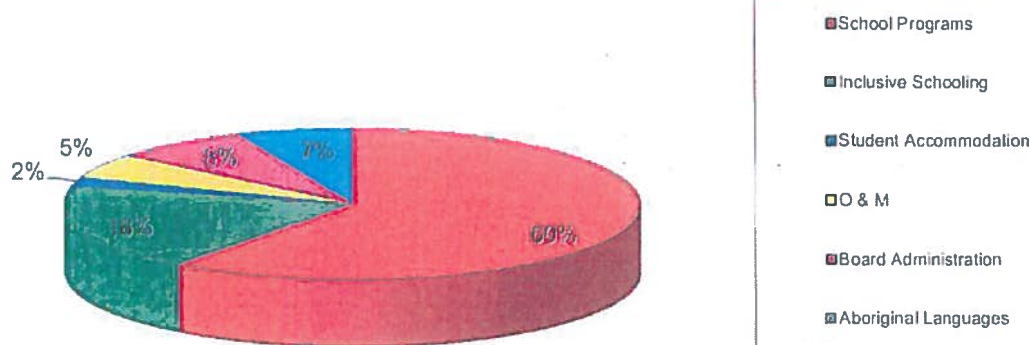
Graphical Representation of Expenditure (Consolidated)

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 Mane 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 |
| | <u>48,132</u> | <u>266,032</u> | <u>336,690</u> |
| Expenditure | | | |
| School programs | 36,732 | 240,060 | 209,194 |
| Operations and maintenance | - | 62,500 | 42,846 |
| Council administration | 11,400 | 12,396 | 51,271 |
| | <u>48,132</u> | <u>314,956</u> | <u>303,311</u> |
| 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 | - |
| | \$ | <u>120,578</u> | \$ <u>169,502</u> |

FORT SIMPSON DISTRICT EDUCATION AUTHORITY

Details of DEA Expenditure

For the year ended June 30, 2014

| Function | Operations and | | | | Total |
|--|-----------------|-------------|------------------------|------|------------|
| | School Programs | Maintenance | Council Administration | | |
| Salaries | | | | | |
| Teachers' salaries | \$ - | \$ - | \$ - | \$ - | - |
| Instruction assistant | - | - | - | - | - |
| Non-Instructional staff | 31,054 | - | - | - | 31,054 |
| 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 | - | - | - | - | - |
| Postage and communication | - | - | 423 | - | 423 |
| Utilities | - | 6,567 | - | - | 6,567 |
| Travel | - | - | - | - | - |
| Student travel | 18,341 | - | - | - | 18,341 |
| 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 |
| Local programs, supplies and office | | | | | |
| | 138,712 | - | - | - | 138,712 |
| Total | \$ 240,060 | \$ 62,500 | \$ 12,396 | \$ - | \$ 314,956 |

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 |
| | <u>47,017</u> | <u>514,591</u> | <u>242,405</u> |
| Expenditure | | | |
| School programs | 25,742 | 481,336 | 204,022 |
| Operations and maintenance | - | - | - |
| Council administration | 21,275 | 32,800 | 13,204 |
| | <u>47,017</u> | <u>514,136</u> | <u>217,226</u> |
| 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) | - |
| | \$ | <u>90,073</u> | <u>\$ 89,618</u> |

FORT PROVIDENCE DISTRICT EDUCATION AUTHORITY

Details of DEA Expenditure

For the year ended June 30, 2014

| Function | Operations and Maintenance | | | Council Administration | Total |
|--|----------------------------|------|------|------------------------|------------|
| | School Programs | | | | |
| Salaries | | | | | |
| Teachers' salaries | \$ - | \$ - | \$ - | \$ - | - |
| Instruction assistant | - | - | - | - | - |
| Non-instructional staff | - | - | - | - | - |
| Council/Trustee honorarium | - | - | - | 8,841 | 8,841 |
| | - | - | - | 8,841 | 8,841 |
| Employee Benefits | | | | | |
| 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 | - | - | - | - | - |
| Other | - | - | - | 23,959 | 23,959 |
| Contracted services | - | - | - | - | - |
| | - | - | - | 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 | | | | |
| 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 | - | - | 49,551 |
| Total | \$ 49,551 | \$ - | \$ 13,952 | \$ 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 |
|--------------------------------------|-----------------|--------|----|----------------------------|----|------------------------|----|--------|
| | | | | | | | | |
| Salaries | \$ | - | \$ | - | \$ | - | \$ | - |
| Teachers' salaries | | | | | | | | - |
| Instruction assistant | | | | | | | | - |
| Non-instructional staff | | | | | | 5,255 | | 5,255 |
| Council/Trustee honorarium | | | | | | 6,125 | | 6,125 |
| | | | | | | 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 |
| Contracted services | | | | | | | | - |
| | | | | | | 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 | | - | | - | | - | | - |
| Non-instructional staff | | - | | - | | 400 | | 400 |
| Council/Trustee honorarium | | - | | - | | 7,288 | | 7,288 |
| | | - | | - | | 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 | | - | | - | | - | | - |
| Other | | - | | - | | 513 | | 513 |
| Contracted services | | - | | - | | - | | - |
| | | - | | - | | 513 | | 513 |
| Materials, Supplies and Freight | | | | | | | | |
| Materials | | - | | - | | 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 | - | - | - | - |
| Non-instructional staff | 2,100 | - | - | 2,100 |
| 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 | 1,314 |
| Contracted services | - | - | - | - |
| | 494 | - | 820 | 1,314 |
| Materials, Supplies and Freight | | | | |
| Materials | 837 | - | - | 837 |
| Freight | - | - | - | - |
| | 837 | - | - | 837 |
| 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 |
| | <u>17,171</u> | <u>21,766</u> | <u>49,137</u> |
| Expenditure | | | |
| School programs | 6,221 | 9,300 | 5,936 |
| Operations and maintenance | - | 13,399 | 7,997 |
| Council administration | 10,950 | 12,228 | 27,394 |
| | <u>17,171</u> | <u>34,927</u> | <u>41,327</u> |
| 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 |
| Leave and termination | - | - | - | - |
| | - | - | 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 | - | - | - | - |
| Non-instructional staff | - | 1,523 | 4,900 | 6,423 |
| 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 |
| Student travel | - | - | - | - |
| Advertising, printing and publishing | - | - | - | - |
| Maintenance and repair | - | - | - | - |
| Rentals and leases | - | - | - | - |
| Other | - | - | - | - |
| Contracted services | - | - | - | - |
| | - | - | 798 | 798 |
| Materials, Supplies and Freight | | | | |
| Materials | - | 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 0N0

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