

Consolidated Financial Statements of

**DEHCHO DIVISIONAL
EDUCATION COUNCIL**

June 30, 2016

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Financial Statements

June 30, 2016

Management Discussion and Analysis

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MANAGEMENT DISCUSSION AND ANALYSIS

Introduction

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

Vision and Core Strategy

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

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

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

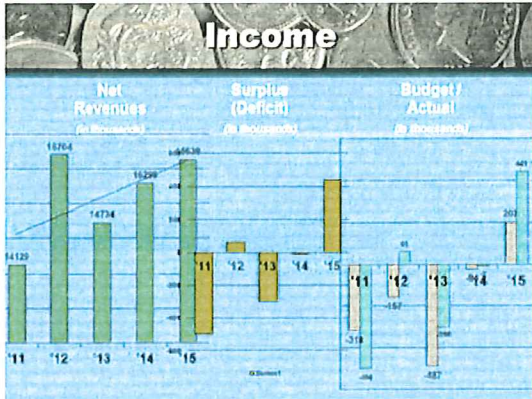
Governance, Trustees and Key Management

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

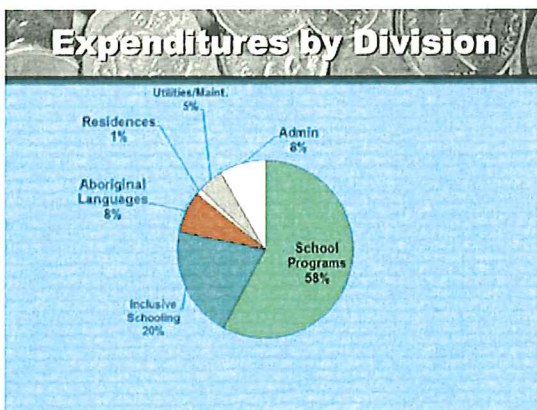
- Fort Providence- Peter Canadien
- Fort Liard- Sylvia Bertrand
- Fort Simpson- Ashley Menicoche- Vice Chairperson
- Jean Marie River- Yvonne Norwegian
- Kakisa Lake- Anita Chicot
- Trout Lake- Rebecca Murdoch- Chairperson
- Wrigley- Lisa Moses
- Nahanni Butte- Roxanne Konisenta

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

Key Financial Highlights



Revenue has fluctuated over the past five years due to fluctuating enrollment. Due to these factors and a healthy accumulated surplus from earlier years, the Council has recorded deficits or small surpluses in four of the past five years. Actual surpluses have been favorable over original budgets in four the past five years as Council tries to operate in the most financial responsible manner, taking advantage of cost saving measures wherever possible and maximizing other sources of income wherever possible. The exception to this trend is in the current year where Senior Small Schools Secondary funding claw back due to decreased enrollment, larger than budgeted retirement and leave payouts, larger than funded personnel infrastructure costs all contributed to a much larger than budgeted deficit.



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

Total Student and Teacher Populations

| COMMUNITY SCHOOL | <u>FORT SIMPSON</u> | | <u>FORT PROVIDENCE</u> | | <u>JEAN MARIE RIVER</u> | <u>KAKISA LAKE</u> | <u>TROUTLAKE Charles</u> | <u>WRIGLEY Chief Julian</u> | <u>FORT LIARD Echo</u> | <u>NAHANNI BUITE Charles</u> | TOTAL |
|---|-----------------------|----------------------|------------------------|-------------------------------|---------------------------|----------------------|--------------------------|-----------------------------|------------------------|------------------------------|-------|
| | <u>Thomas Simpson</u> | <u>Bompas School</u> | <u>Deh Gah School</u> | <u>Louie Norwegian School</u> | <u>KAKISA LAKE School</u> | <u>Tetcho School</u> | <u>Yendo School</u> | <u>Dene School</u> | <u>Yohin School</u> | | |
| <u>STUDENTS</u> | | | | | | | | | | | |
| Beginning of Year Enrollment | 122.5 | 106.5 | 149.5 | 8 | 7 | 21 | 25 | 124.5 | 6 | 570 | |
| End of Year Enrollment | <u>122</u> | <u>111</u> | <u>149.5</u> | <u>8</u> | <u>9</u> | <u>21</u> | <u>25</u> | <u>126</u> | <u>6</u> | 577.5 | |
| TOTAL BY DISTRICT EDUCATION AUTHORITY (DEA) END OF YEAR | | <u>233</u> | <u>149.5</u> | <u>8</u> | <u>9</u> | <u>21</u> | <u>25</u> | <u>126</u> | <u>6</u> | <u>577.5</u> | |
| <u>TEACHING STAFF</u> | | | | | | | | | | | |
| Beginning of Year Teachers | 10 | 7.5 | 11 | 1 | 1 | 2 | 1.5 | 8 | 1 | 43 | |
| End of Year Teachers | <u>10</u> | <u>7.5</u> | <u>11</u> | <u>1</u> | <u>1</u> | <u>2</u> | <u>1.5</u> | <u>8</u> | <u>1</u> | <u>43</u> | |
| TOTAL BY DISTRICT EDUCATION AUTHORITY (DEA) END OF YEAR | | <u>17.5</u> | <u>11</u> | <u>1</u> | <u>1</u> | <u>2</u> | <u>1.5</u> | <u>8</u> | <u>1</u> | <u>43</u> | |

Operating Environment

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

Declining enrollment and related funding reductions represent a significant risk as well as retention of senior staff members over the next several years.

Financial Conditions

During the fiscal year ending June 30, 2016, the Council budgeted for an operating surplus to reduce the accumulated deficit and at the same time, maintain a similar level of service in the schools and communities. In doing so, the Council budgeted for an annual surplus of \$ 366,912. However, during the year, the Council experienced a claw back in Small Schools Senior Secondary funding due to declining enrollment, several larger personnel, leave and termination costs to record a deficit of \$918,668. It is expected that a large portion of this deficit amount will be recovered in the 2016-17 fiscal year when retirement and infrastructure amounts are reimbursed by Department of Education Culture and Employment. This deficit brought the overall accumulated deficit to \$738,178 after several years of declining enrollment and unexpected costs. The recovery in 2016-17 of some of these costs as well as the current cash balance of \$2,088,588 eliminated any liquidity concerns as the Council continues to maintain cost controls in the current year, while contingent liabilities are not a risk to the Council's financial health. In addition, the Council has budgeted for a surplus of \$469,774 for the 2016-17 fiscal year in order to restore the financial stability of the Council.

Summary and Outlook

During the past year, the Council was affected by several unanticipated and unbudgeted cost and funding reductions due to declining enrollment which reduced its accumulated financial position in a period of declining or stagnant enrollment. It was able to be successful in many new initiatives including distance learning courses, mental health support for small schools, resiliency programs, and self-regulation. Several programs such as literacy development, the Aboriginal Language Revitalization program in partnership with the University of Victoria, and Council governance training and development continued. Moving forward, the Council's goals for the upcoming year are to increase student achievement through continuing to provide staff and Council training and to provide programs that meet the needs of our 21st century learners and the goals of Education Renewal. Literacy, distance learning, self-regulation, and the Aboriginal Language revitalization programs will continue. New initiatives include: programs and training for incumbent Aboriginal Language Teachers, disciplinary literacy training, autism training and programs and co-teaching. Finally, Council plans to upgrade aging technology and provide ongoing training for education applications including PowerSchool.



DEHCHO DIVISIONAL EDUCATION COUNCIL

Box 376, Fort Simpson, NT X0E 0N0

Tel: (867) 695-7300

Fax: (867) 695-7359

www.dehcho.learnnet.nt.ca

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

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

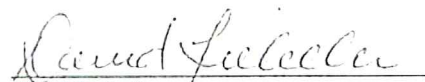
Management hereby asserts that auditors have been provided with all relevant records and documentation as well as unrestricted access to the same. Management is not aware of any undisclosed irregularities involving management or employees with either current or potential impact on financial results,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

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

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


Terry Jaffray
Superintendent
Dehcho Divisional Education Council

01-09-16
Date


David Fiebelkorn
Comptroller
Dehcho Divisional Education Council

01-09-16
Date

AUDITORS' REPORT

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

Report on the Consolidated Financial Statements

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, 2016, and the consolidated statements of operations, changes in net financial assets (debt), and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

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.

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

Basis for Qualified Opinion

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

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

Qualified Opinion

In our opinion, except for the matter described in the Basis for Qualified Opinion paragraph, these financial present fairly, in all material respects, the financial position of the Education Body as at June 30, 2016 and its financial performance and its cash flow for the year then ended in accordance with the Canadian public sector accounting standards.

Report on Other Legal and Regulator Requirements

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



ASHTON
Chartered Accountants
Business Advisors

Hay River, NT
September 10, 2016

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Statement of Financial Position

June 30, 2016

| | 2016 | *2015 |
|--|---------------------|---------------------|
| FINANCIAL ASSETS | | |
| Cash and cash equivalents, Note 4 | \$ 2,088,588 | \$ 3,040,150 |
| Special purpose funds, Note 5 | 207,895 | 267,937 |
| Due from Government of Canada, Note 13 | - | - |
| Accounts receivable, Note 8 | 304,315 | 97,056 |
| | <u>\$ 2,600,798</u> | <u>\$ 3,405,143</u> |

LIABILITIES

| | | |
|---|---------------------|-------------------|
| Accounts payable and accrued liabilities, Note 10 | \$ 732,485 | \$ 644,337 |
| Payroll liabilities, Note 35 | 996,557 | 1,122,018 |
| Contributions repayable, Note 12 | - | 57,238 |
| Due to the Government of Canada, Note 10 and 13 | 4,897 | 1,455 |
| Deferred revenue, Note 11 | 96,450 | 145,560 |
| Post-employment benefits, Note 17 | 1,494,968 | 1,237,835 |
| Trust Liabilities, Note 18 | 33,619 | 36,210 |
| | <u>3,358,976</u> | <u>3,244,653</u> |
| Net Assets (Deficit) | <u>\$ (758,178)</u> | <u>\$ 160,490</u> |

NON-FINANCIAL ASSETS

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

ACCUMULATED SURPLUS (DEFICIT)

| | | |
|--|--------------|------------|
| | \$ (738,178) | \$ 180,490 |
|--|--------------|------------|

* Reclassified for comparative purposes

Represented by:

Operating surplus (deficit)

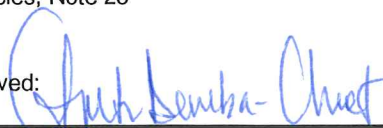
| | | |
|--------------------------------|--------------|--------------|
| Divisional Education Council | \$ (957,089) | \$ (114,151) |
| District Education Authorities | 218,911 | 294,641 |

| | | |
|--|---------------------|-------------------|
| | <u>\$ (738,178)</u> | <u>\$ 180,490</u> |
|--|---------------------|-------------------|

Contractual obligations, Note 24

Contingencies, Note 25

Approved:

 Chair

 Vice-chair

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Statement of Operations

For the year ended June 30, 2016

| | Budget 2016 | Actual 2016 | Actual *2015 |
|---|-------------------|---------------------|-------------------|
| Revenue | | | |
| Government of the NWT | | | |
| ECE regular contribution | \$ 14,472,018 | \$ 14,533,006 | \$ 14,616,233 |
| Less: infrastructure repayable | - | - | (57,238) |
| Teaching and learning centers | 73,000 | 73,000 | 73,000 |
| French language instructions | 55,000 | 50,000 | 50,000 |
| ECE other contributions, Note 33 | - | 10,000 | - |
| Total ECE contributions | 14,600,018 | 14,666,006 | 14,681,995 |
| GNWT other contributions, Note 34 | - | 358,220 | 209,560 |
| Total GNWT | 14,600,018 | 15,024,226 | 14,891,555 |
| Government of Canada contributions | - | 214,870 | - |
| | 14,600,018 | 15,239,096 | 14,891,555 |
| Self-Generated Funds | | | |
| Rentals | 36,000 | 29,000 | 30,150 |
| Investment income | 15,000 | 18,737 | 22,919 |
| Contract and other | 197,000 | 285,119 | 285,979 |
| | 248,000 | 332,856 | 339,048 |
| Education authority self-generated funds, Schedule B-1 | - | 203,290 | 270,678 |
| GNWT contributions to Education Authorities, Schedule B-1 | - | 111,426 | 138,109 |
| | - | 314,716 | 408,787 |
| | 14,848,018 | 15,886,668 | 15,639,390 |
| Expenses | | | |
| Administration | 1,141,864 | 1,394,595 | 1,315,038 |
| School programs | 8,670,428 | 9,711,976 | 8,606,617 |
| Inclusive schooling | 2,656,724 | 3,433,420 | 2,798,947 |
| Student accommodation | - | 200,847 | 315,971 |
| Operations and maintenance | 761,656 | 788,332 | 784,159 |
| Aboriginal language/cultural programs | 1,250,434 | 1,276,166 | 1,377,937 |
| Amortization | - | - | - |
| | 14,481,106 | 16,805,336 | 15,198,669 |
| Operating surplus (deficit) | \$ 366,912 | \$ (918,668) | \$ 440,721 |
| Accumulated surplus (deficit), beginning of year | | 180,490 | (260,231) |
| Accumulated surplus (deficit), end of year | | \$ (738,178) | \$ 180,490 |

* Reclassified for comparative purposes

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Statement of Change in Net Assets (Debt)

For the year ended June 30, 2016

| | 2016 | 2015 |
|---|--------------|------------|
| Operating Surplus (Deficit) | (918,668) | 440,721 |
| Amortization of tangible assets | - | - |
| Net change in prepaids | - | - |
| (Increase) Decrease in net debt | (918,668) | 440,721 |
| Net assets (debt) beginning of the year | 160,490 | (280,231) |
| Net assets (debt) end of year | \$ (758,178) | \$ 160,490 |

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Statement of Cash Flow

For the year ended June 30, 2016

| | 2016 | 2015 |
|--|--------------|--------------|
| Operating Activities | | |
| Operating Surplus (Deficit) | \$ (918,668) | \$ 440,721 |
| Items not affecting cash: | | |
| Amortization | - | - |
| Changes in non-cash assets and liabilities | | |
| Decrease (increase) in due from the Government of Canada | - | - |
| Decrease (increase) in trust assets | - | - |
| Decrease (increase) in accounts receivable | (207,259) | (32,964) |
| Increase (decrease) in accounts payable | 88,148 | 43,377 |
| Increase (decrease) in payroll liabilities | (125,461) | 4,479 |
| Increase (decrease) in contributions repayable | (57,238) | (52,979) |
| Increase (decrease) in due to the Government of Canada | 3,442 | 1,455 |
| Increase (decrease) in deferred revenues | (49,110) | 65,305 |
| Increase (decrease) in post-employment benefits | 257,133 | 191,589 |
| Increase (decrease) in trust liabilities | (2,591) | 6,388 |
| Decrease (increase) in prepaids | - | - |
| | (92,936) | 226,650 |
| Cash provided by operating transactions | (1,011,604) | 667,371 |
| Financing Activities | | |
| Repayment of capital lease obligation | - | - |
| Proceeds from capital lease obligation | - | - |
| Cash provided by (used for) financing activities | - | - |
| Investing Activities | | |
| Disposition of portfolio investments | - | - |
| Acquisition of portfolio investments | - | - |
| Cash provided by (used for) investing transactions | - | - |
| Capital transactions | | |
| Acquisition of tangible capital assets | - | - |
| Proceeds of disposition of tangible capital assets | - | - |
| Cash used for capital transactions | - | - |
| Increase (Decrease) in cash and cash equivalents | (1,011,604) | 667,371 |
| Cash and cash equivalents, beginning of year | 3,308,087 | 2,640,716 |
| Cash and cash equivalents, end of year | \$ 2,296,483 | \$ 3,308,087 |
| Cash consists of : | | |
| Cash, Note 4 | \$ 2,088,588 | \$ 3,040,150 |
| Special purpose funds, Note 5 | 207,895 | 267,937 |
| | \$ 2,296,483 | \$ 3,308,087 |

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Details of Expenses

For the year ended June 30, 2016

| Function | School Programs | Inclusive Schooling | Student Accommodation | Operations and Maintenance | Administration | Aboriginal Languages | Fiscal & Transfers | 2016 Total |
|--|---------------------|---------------------|-----------------------|----------------------------|---------------------|----------------------|--------------------|----------------------|
| Salaries | | | | | | | | |
| Teachers' salaries | \$ 7,362,695 | \$ 1,087,776 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 8,450,471 |
| Instruction assistants | 10,752 | 1,618,853 | - | - | - | 707,914 | - | 2,337,519 |
| Non-instructional staff | 891,845 | 324,101 | - | 719,854 | 793,517 | 113,794 | - | 2,843,111 |
| Board/Trustee Honoraria | - | - | - | - | 67,058 | 3,450 | - | 70,508 |
| | <u>8,265,292</u> | <u>3,030,730</u> | <u>-</u> | <u>719,854</u> | <u>860,575</u> | <u>825,158</u> | <u>-</u> | <u>13,701,609</u> |
| Employee Benefits | | | | | | | | |
| Employee benefits and allowances | 243,976 | 67,763 | - | 16,048 | 21,730 | 17,161 | - | 366,678 |
| Leave and termination | - | 278,935 | - | - | - | 340,920 | - | 619,855 |
| | <u>243,976</u> | <u>346,698</u> | <u>-</u> | <u>16,048</u> | <u>21,730</u> | <u>358,081</u> | <u>-</u> | <u>986,533</u> |
| Services Purchased/Contracted | | | | | | | | |
| Professional/Technical Services | - | - | - | - | 30,167 | - | - | 30,167 |
| Postage/Communication | 60,089 | - | - | - | 44,588 | - | - | 104,677 |
| Utilities | - | - | 1,127 | 31,769 | 1,144 | - | - | 34,040 |
| Travel | 317,900 | 6,936 | 23,942 | - | 97,097 | 958 | - | 446,833 |
| Student Travel (Bussing) | 8,158 | - | - | - | 50,325 | - | - | 58,483 |
| Advertising/Printing/Publishing | 20,004 | - | - | - | - | 16,475 | - | 36,479 |
| Maintenance/Repair | - | - | - | 1,344 | 26,491 | - | - | 27,835 |
| Rentals/Leases | 28,389 | - | - | 13,200 | 20,750 | - | - | 62,339 |
| Other - Student Awards | 16,424 | - | - | - | 45,088 | - | - | 61,512 |
| Other - Contracted Services | - | 3,400 | 150,188 | 5,908 | 35,618 | - | - | 195,114 |
| Other - School Programs | 43,719 | - | - | - | 6,550 | 2,170 | - | 52,439 |
| Other - Miscellaneous | - | - | - | - | 9,319 | 29,796 | - | 39,115 |
| | <u>494,683</u> | <u>10,336</u> | <u>175,257</u> | <u>52,221</u> | <u>367,137</u> | <u>49,399</u> | <u>-</u> | <u>1,149,033</u> |
| Materials, Supplies and Freight | | | | | | | | |
| Materials | 708,025 | 14,243 | 25,551 | 209 | 145,153 | 43,329 | - | 936,510 |
| Freight | - | 31,413 | 39 | - | - | 199 | - | 31,651 |
| | <u>708,025</u> | <u>45,656</u> | <u>25,590</u> | <u>209</u> | <u>145,153</u> | <u>43,528</u> | <u>-</u> | <u>968,161</u> |
| Contributions and Transfers | | | | | | | | |
| Transfers | - | - | - | - | - | - | - | - |
| Amortization | | | | | | | | |
| Amortization | - | - | - | - | - | - | - | - |
| Total | \$ 9,711,976 | \$ 3,433,420 | \$ 200,847 | \$ 788,332 | \$ 1,394,595 | \$ 1,276,166 | \$ - | \$ 16,805,336 |

DEHCHO DIVISIONAL EDUCATION COUNCIL

Aboriginal Language and Cultural-based Education Expenses

For the year ended June 30, 2016

| | Student Instruction | Teaching/ Learning Resources | Professional Development | School Activities and Integrated Community Programs | 2016 Total |
|--|------------------------|------------------------------------|-----------------------------|--|---------------------|
| Salaries | | | | | |
| ALCBE teachers | \$ - | \$ - | \$ - | \$ - | \$ - |
| Language consultants | - | - | - | - | - |
| Instruction assistants | 707,914 | - | - | - | 707,914 |
| Non-instructional staff | 59,624 | 32,088 | - | - | 91,712 |
| Elders in schools | - | - | - | - | - |
| | <u>767,538</u> | <u>32,088</u> | <u>-</u> | <u>-</u> | <u>799,626</u> |
| Employee Benefits | | | | | |
| Employee benefits and allowances | 358,081 | - | - | - | 358,081 |
| Services Purchased/Contracted | | | | | |
| Professional services | - | - | - | - | - |
| Postage and communication | - | - | - | - | - |
| Travel | 5,033 | - | - | - | 5,033 |
| Student transportation | - | - | - | - | - |
| Advertising, printing and publishing | 16,475 | - | - | - | 16,475 |
| Maintenance and repairs | - | - | - | - | - |
| Rentals and leases | - | - | - | - | - |
| Other contracted services | - | - | - | - | - |
| | <u>21,508</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>21,508</u> |
| Materials, Supplies and Freight | | | | | |
| Materials | - | 40,616 | - | - | 40,616 |
| Freight | - | 199 | - | - | 199 |
| | <u>-</u> | <u>40,815</u> | <u>-</u> | <u>-</u> | <u>40,815</u> |
| Total | \$ 1,147,127 | \$ 72,903 | \$ - | \$ - | \$ 1,220,030 |

DEHCHO DIVISIONAL EDUCATION COUNCIL

Inclusive Schooling Expenses

For the year ended June 30, 2016

| Function | Staff Development | Intervention Strategies | Assistive Technology | Student Resources | Southern Placements | Magnet Facilities | General Inclusive Schooling | Total |
|--|----------------------|----------------------------|-------------------------|----------------------|------------------------|----------------------|-----------------------------------|---------------------|
| Salaries | | | | | | | | |
| Program support teachers | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,087,776 | \$ 1,087,776 |
| Instruction assistants | - | - | - | - | - | - | 1,618,853 | 1,618,853 |
| Non-instructional staff | - | - | - | - | - | - | 324,101 | 324,101 |
| Honoraria | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | 3,030,730 | 3,030,730 |
| Employee Benefits | | | | | | | | |
| Employee benefits and allowances | - | - | - | - | - | - | 346,698 | 346,698 |
| Services Purchased/Contracted | | | | | | | | |
| Professional and technical services | - | - | - | - | - | - | - | - |
| Travel | - | 6,936 | - | - | - | - | - | 6,936 |
| Student transportation | - | - | - | - | - | - | - | - |
| Advertising, printing and publishing | - | - | - | - | - | - | - | - |
| Maintenance and repairs | - | - | - | - | - | - | - | - |
| Rentals and leases | - | - | - | - | - | - | - | - |
| Other contracted services | - | 3,400 | - | - | - | - | - | 3,400 |
| | - | 10,336 | - | - | - | - | - | 10,336 |
| Materials, Supplies and Freight | | | | | | | | |
| Materials | - | - | - | - | - | - | 14,243 | 14,243 |
| Freight | - | - | - | - | - | - | 31,413 | 31,413 |
| | - | - | - | - | - | - | 45,656 | 45,656 |
| Total | \$ - | \$ 10,336 | \$ - | \$ - | \$ - | \$ - | \$ 3,423,084 | \$ 3,433,420 |

DEHCHO DIVISIONAL EDUCATION COUNCIL

French Language Program

For the year ended June 30, 2016

| | Contributions from GNWT | Commitment from Dehcho | Expenses | Over/Under Funding |
|---------------------------|----------------------------|---------------------------|----------------------|-----------------------|
| | July 1 to June 30 | July 1 to June 30 | July 1 to June 30 | |
| Special projects: | | | | |
| Core French 1-12 (salary) | \$ 50,000 | \$ 50,000 | \$ 126,897 | \$ (26,897) |

DEHCHO DIVISIONAL EDUCATION COUNCIL

Aboriginal Languages - Teaching and Learning Center

For the year ended June 30, 2016

| | July 1, 2015 to March 31, 2016 | April 1, 2016 to June 30, 2016 | Total Fiscal Year 2015/2016 |
|---|-----------------------------------|-----------------------------------|-----------------------------------|
| Revenue | | | |
| Funding received | \$ 73,000 | \$ - | \$ 73,000 |
| Expenditure | | | |
| Salaries | - | - | - |
| Resources | - | - | - |
| Other O & M | 60,096 | 17,589 | 77,685 |
| Deficit Funding - June 30 previous year | - | - | - |
| | <u>60,096</u> | <u>17,589</u> | <u>77,685</u> |
| Surplus (Deficit), March 31, 2015 | \$ <u>12,904</u> | | |
| Surplus (Deficit), June 30, 2015 | | \$ <u>(17,589)</u> | |
| Surplus (Deficit) - Total | | | \$ <u>(4,685)</u> |

DEHCHO DIVISIONAL EDUCATION COUNCIL

Infrastructure Funding

For the year ended June 30, 2016

| | 2016 | 2015 |
|------------------------------|--------------|------------|
| Personnel | | |
| Revenue | | |
| Contributions | \$ 157,761 | \$ 209,524 |
| Expenditure | | |
| Staffing: | | |
| Applicant Travel | 24,528 | 14,639 |
| Advertising | 1,595 | 1,595 |
| Employee Benefits: | | |
| Removal in | 146,277 | 53,578 |
| Ultimate Removal | 52,209 | 19,655 |
| Workers' Compensation | 66,891 | 80,751 |
| | 291,500 | 170,218 |
| Surplus(Deficit) | \$ (133,739) | \$ 39,306 |
| Leases Infrastructure | | |
| Revenue | | |
| Contributions | \$ 38,272 | \$ 60,192 |
| Expenditure | | |
| Housing: | | |
| Utilities | 29,805 | 29,060 |
| Leases | 13,200 | 13,200 |
| | 43,005 | 42,260 |
| Surplus(Deficit) | \$ (4,733) | \$ 17,932 |
| Total Surplus(Deficit) | \$ (138,472) | \$ 57,238 |

DEHCHO DIVISIONAL EDUCATION COUNCIL

Student Success Initiative Projects

For the year ended June 30, 2016

| | 2016 | 2015 |
|--|----------------|----------------|
| Revenue | | |
| GNWT - Education, Culture & Employment | \$ 55,000 | \$ 55,000 |
| NWT Teachers Association | 83,516 | 57,529 |
| | 138,516 | 112,529 |
| Expenditure | | |
| Salaries and wages | | |
| Substitute teacher wages | 2,306 | 2,511 |
| Staff | 45,000 | 45,000 |
| Travel | | |
| Facilitator travel | - | 935 |
| Air Charter | 9,711 | 3,126 |
| Staff travel | 9,425 | 19,782 |
| Accommodations | 5,375 | 1,800 |
| Per diems | 6,355 | 7,737 |
| Student resources | | |
| Room rental | - | - |
| Refreshments | 342 | 441 |
| Resources | 25,016 | 3,652 |
| Stationary printing | - | 5,002 |
| | 103,530 | 89,986 |
| Surplus (Deficit) | \$ 34,986 | \$ 22,543 |

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2016

Note 1. Dehcho Divisional Education Council

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

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

Note 2. Summary of Significant Accounting Policies

Basis of accounting

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

Cash and Cash Equivalents

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

Financial Instruments

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

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

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

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2016

Note 2. Summary of Significant Accounting Policies (continued)

Financial Instruments (continued)

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

Non-Financial Assets

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

Tangible Capital Assets

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

Revenue Recognition

Government Transfers:

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

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

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

Capital transfers or transfers of tangible capital assets are initially recognized as deferred revenue and subsequently recognized as revenue when the related tangible capital assets are recognized as acquired or built

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2016

Note 2. Summary of Significant Accounting Policies (continued)

Revenue Recognition - (Continued)

GNWT – Regular Contributions:

The regular contributions from the GNWT are determined by a funding formula and are received in monthly installments. The Education Body retains surpluses and is responsible for deficits. Any funding requests, over and above those levels provided by the formula, must be first approved by the GNWT.

Other Contributions:

The Education Body follows the deferral method of accounting for other contributions. Unrestricted contributions are recognized as revenue when they are received or receivable, if the amount can be reasonably estimated and its collection is reasonably assured. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred.

Deferred Revenue:

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

Investment Income:

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

Infrastructure Funding

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

Budget Data

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

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

Board approved budgets are submitted to the Minister of Education, Culture and Employment for final approval as directed by Sections 117(2) k, l and m of the *Education Act*.

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

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

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2016

Note 2. Summary of Significant Accounting Policies (continued)

Measurement Uncertainty

The preparation of these consolidated financial statements in conformity with Canadian Public Sector Accounting Standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the amounts of revenue and expenses during the period. Actual results could differ from these estimates.

Inventories Including Materials and Supplies

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

Payroll Liabilities

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

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

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

Post-employment Benefits, Compensated Absences and Termination Benefits

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

Special Purpose Funds

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

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

Note 3. Future Accounting Changes

Related Party Disclosures, Section 2200

PSAB has implemented changes to Section PS 2200, Related Party Disclosures to require disclosure of related party transactions that have occurred at an amount different from the amount that would have been arrived at had the parties not been related. The new standard is effective for fiscal years beginning on or after April 1, 2017. The impact of the transition to these changes has not yet been determined.

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2016

Note 3. Future Accounting Changes (continued)

Assets - Section PS 3210

PSAB has implemented changes to Section PS 3210, Assets such that economic resources that do not meet the criteria of an assets due to the inability to measure it or are prohibited by the Handbook to be realized, must be disclosed in the notes. The new standard is effective for fiscal years beginning on or after April 1, 2017. The impact of the transition to these changes has not yet been determined.

Financial Instruments - Section PS 3450

PSAB has implemented changes to Section PS 3450, Financial instruments that outlines offsetting of financial assets and financial liabilities and the valuation of investments to be measured at fair value. These changes are to be applied on a go forward basis for all fiscal years beginning on or after April 1, 2019. The impact of the transition to these changes has not yet been determined.

Inter-entity Transactions - Section PS 3420

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

Student Activity/Fiduciary Funds Policy

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

Note 4. Cash and Cash Equivalents

| | 2016 | 2015 |
|------------------------|--------------|--------------|
| Cash | \$ 2,088,588 | \$ 3,040,150 |
| Short term investments | - | - |
| Cash | \$ 2,088,588 | \$ 3,040,150 |

Note 5. Special Purpose Funds

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

| | 2016 | 2015 |
|---|------------|------------|
| Fort Simpson (Bompas Elementary/Thomas Simpson Secondary Schools) | \$ 54,354 | \$ 89,155 |
| Fort Providence (Deh Gah Elementary/Secondary Schools) | 47,427 | 23,408 |
| Fort Liard (Echo-Dene School) | 3,873 | 23,063 |
| Jean Marie River (Louie Norwegian School) | 7,864 | 16,067 |
| Wrigley (Chief Julian Yendo School) | 56,946 | 44,896 |
| Nahanni Butte (Charles Yohin School) | 22,711 | 24,518 |
| Trout Lake (Charles Tetcho School) | 2,107 | 253 |
| Kakisa Lake (Territorial School - Kakisa Lake School) | 12,613 | 46,577 |
| | \$ 207,895 | \$ 267,937 |

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2016

Note 6. **Restricted Assets - Nil Report**

Note 7. **Portfolio Investments - Nil Report**

Note 8. **Accounts Receivable**

| | Receivables 2016 | AFDA 2016 | Net 2016 | Net 2015 |
|----------------------|---------------------|--------------|-------------|-------------|
| GNWT - ECE | \$ 33,997 | - | \$ 33,997 | \$ 29,646 |
| GNWT - Finance | - | - | - | 718 |
| GNWT - HSS | 831 | - | 831 | - |
| GNWT - ITI | - | - | - | 7,560 |
| Aurora College | 14,543 | - | 14,543 | 14,812 |
| Total Due from GNWT | 49,371 | - | 49,371 | 52,736 |
| Government of Canada | - | - | - | - |
| WSCC | - | - | - | - |
| Other | 254,944 | - | 254,944 | 44,320 |
| | \$ 304,315 | - | \$ 304,315 | 97,056 |

Note 9. **Inventories - Not Applicable**

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

| | 2016 | 2015 |
|--|------------|------------|
| GNWT - Human Resources | \$ 667,445 | \$ 541,875 |
| GNWT | - | 5,836 |
| Total Due to GNWT | 667,445 | 547,711 |
| WSCC | - | - |
| Employee source deductions | 151 | 732 |
| Accounts payable and accrued liabilities | 64,889 | 95,894 |
| Total receivables before amounts due from Government of Canada | 732,485 | 644,337 |
| Government of Canada | 4,897 | 1,455 |
| | \$ 737,382 | \$ 645,792 |

Note 11. **Deferred Revenue**

| | 2016 | 2015 |
|----------------------------|-----------|------------|
| GNWT - MACA | | |
| Sport and Recreation | \$ 16,250 | \$ 34,000 |
| Physical Literacy | 49,008 | 80,424 |
| Resiliency Training | 7,043 | 31,136 |
| Math Training | 4,000 | - |
| Operating and Maintenance | 5,000 | - |
| | 81,301 | 145,560 |
| NWT Teachers Association | | |
| Student Success Initiative | 15,149 | - |
| | \$ 96,450 | \$ 145,560 |

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2016

Note 12. Contribution Repayable

| | 2016 | 2015 |
|--------------------------------------|------|-----------|
| GNWT - ECE Infrastructure funding | \$ - | \$ 57,238 |

Note 13. Due From and To the Government of Canada

| | 2016 | 2015 |
|---------------------------|----------|----------|
| Receivables | | |
| Projects | \$ - | \$ - |
| Miscellaneous receivables | - | - |
| | \$ - | \$ - |
| Payables | | |
| Advances on projects | \$ - | \$ - |
| Miscellaneous payables | 4,897 | 1,455 |
| | \$ 4,897 | \$ 1,455 |

Note 14. Capital Lease Obligations - Nil Report

Note 15. Pension - Not Applicable

Note 16. Long-term Debt - Nil Report

Note 17. Post-employment Benefits, Compensated Absences and Termination Benefits

The Education Body provides severance (resignation and retirement), removal and compensated absence (sick, special maternity and parental leave) benefits to its employees. The benefit plans are not pre-funded and thus have no assets, resulting in a deficit equal to the accrued post-employment benefits obligation.

Severance benefits are paid to the employees based on the types of termination (e.g. resignation versus retirement) and appropriate combinations that include inputs such as when the employee was hired, the rate of pay, the number of years of continuous employment, and age and the benefit is subject to maximum benefit limits. Removal benefits are subject to several criteria, the main ones being location of hire, employee category and length of service. The benefits under these two categories were valued by an external actuarial with the GNWT payroll valuations. The numbers appear to be reasonable and accurate, but were not verified as they fall under the qualifications of the audit report.

Compensated absence benefits generally accrue as employees render services and are paid upon the occurrence of an event resulting in eligibility for the benefits. Events include, but are not limited to employee or dependent illness and death of an immediate family member. Non-accruing benefits include maternity and parental leave. Benefits that accrue under the compensated absence benefits were valued by an external actuarial as noted above.

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

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

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2016

Note 17. Post-employment Benefits, Compensated Absences and Termination Benefits (continued)
Change in estimate

During the year ended June 30, 2016, the method for calculating other employee future benefits and compensated absences was refined to better reflect the probability that these benefits would be used in the future based on past experiences. This change in accounting estimate is being accounted for on a prospective basis starting July 1, 2015 based on the actuarial valuation where the prior year was calculated based on an expectation formula determined by management.

Valuation results

The actuarial valuation includes the liabilities as at June 30, 2016 as extrapolated from the last actuarial valuation that was completed March 3, 2016. The liabilities are actuarially determined as the present value of the accrued benefits at June 30, 2016. The values presented below are for all the benefits under the compensated absences and termination benefits for the Education Body.

| | Severance and removal 2016 | Compensated Absences 2016 | 2016 | 2015 |
|--|----------------------------------|---------------------------------|--------------|--------------|
| Accrued benefits obligation at the beginning of the year | \$ 2,231,334 | \$ 301,967 | \$ 2,533,301 | |
| Current services costs | 173,916 | 153,470 | 327,386 | |
| Interest costs | 52,216 | 7,944 | 60,160 | |
| Benefits paid | (340,452) | (183,044) | (523,496) | |
| Actuarial (gain)/loss | (803,911) | (98,472) | (902,383) | |
| Plan amendments | - | - | - | |
| Accrued benefit obligations at the end of the year | \$ 1,313,103 | \$ 181,865 | \$ 1,494,968 | \$ 1,237,835 |

Note 18. Trust Assets and Liabilities under Administration

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

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

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

| | 2016 | 2015 |
|---------------------------------------|-----------|-----------|
| Superintendent Fund | \$ 7,181 | \$ 10,020 |
| Steve Rowan Memorial Scholarship Fund | 14,631 | 14,493 |
| Mercedes Benz Scholarship Fund | 11,807 | 11,697 |
| | \$ 33,619 | \$ 36,210 |

Note 19. Tangible Capital Asset - Nil Report

Note 20. Prepaid Expenses

| | 2016 | 2015 |
|-------------------|-----------|-----------|
| CIBC Visa Deposit | \$ 20,000 | \$ 20,000 |

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2016

Note 21. Accumulated Surplus/Deficit - Not Applicable

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

Note 22. Capital Advances - Not applicable

Note 23. GNWT Assets Provided at No Cost

| | Cost | Accumulated Amortization | 2016 Net Book Value | 2016 Net Book Value |
|----------------------|---------------|-----------------------------|---------------------------|---------------------------|
| Buildings | | | | |
| Schools and colleges | \$ 27,075,042 | \$ 16,870,404 | \$ 10,204,638 | \$ 10,269,425 |
| Residences | 843,808 | 490,526 | 353,282 | 374,374 |
| Staff Housing | 287,453 | 202,006 | 85,447 | 92,630 |
| | \$ 28,206,303 | \$ 17,562,936 | \$ 10,643,367 | \$ 10,736,429 |

Note 24. Contractual Obligations

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

| | Expires in Fiscal Year* | 2017 | 2018 - 2021 | Total |
|--------------------|----------------------------|------------|-------------|------------|
| Equipment leases | 2021 | \$ 39,301 | \$ 89,046 | \$ 128,347 |
| Operational leases | 2017 | 133,126 | - | 133,126 |
| | | \$ 172,427 | \$ 89,046 | \$ 261,473 |

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

Note 25. Contingencies - Nil Report

Note 26. Related Parties

The Education Body is related in terms of common ownership to all GNWT created departments, agencies and corporations. The Education Body enters into transactions with these entities in the normal course of operations. The Education Body is provided with various administrative services by the GNWT, the value of which is not reflected in these financial statements. The administrative costs include legal services by the Department of Justice, insurance coverage by the Department of Finance, payroll services by the Department of Human Resources, internal audit services by the Department of Finance, and utility and maintenance by Public Works and Services.

Transactions with related parties and balances at year-end not disclosed elsewhere in the financial statements are disclosed in this note:

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2016

Note 26. Related Parties (continued)

| | 2016 | 2015 |
|--|----------------------|----------------------|
| Revenues | | |
| Government of the Northwest Territories | | |
| Education, Culture and Employment - Core | \$ 14,533,006 | \$ 14,616,233 |
| Education, Culture and Employment - Other Contributions, Note 33 | 133,000 | 123,000 |
| GNWT other contributions, Note 34 | 358,220 | 209,560 |
| GNWT contributions to Education Authorities, Schedule B-1 | 111,426 | 138,109 |
| Finance | 16,600 | 15,840 |
| Public Works | - | 6,140 |
| Total GNWT | 15,152,252 | 15,108,882 |
| Other related parties | | |
| Aurora College | 79,086 | 33,921 |
| Beaufort Delta Education Council | 32,902 | - |
| | \$ 15,264,240 | \$ 15,142,803 |
| Accounts receivable, Note 8 | | |
| Government of the Northwest Territories | | |
| Education, Culture and Employment | \$ 33,997 | \$ 29,646 |
| Health & Social Services | 831 | - |
| Finance | - | 718 |
| Industry, Tourism and Investment | - | 7,560 |
| Total GNWT | 34,828 | 37,924 |
| Other related parties | | |
| Aurora College | 14,543 | 14,812 |
| | \$ 49,371 | \$ 52,736 |
| Accounts payable, Note 10 | | |
| Government of the Northwest Territories | | |
| Human Resources | \$ 667,445 | \$ 541,875 |
| Finance | - | 5,836 |
| | \$ 667,445 | \$ 547,711 |
| Payroll liabilities, Note 35 | | |
| Government of the Northwest Territories | \$ 996,557 | \$ 1,122,018 |
| Contributions Repayable, Note 12 | | |
| Government of the Northwest Territories | | |
| Education, Culture and Employment - Infrastructure funding | \$ - | \$ 57,238 |
| Deferred Revenues, Note 11 | | |
| Government of the Northwest Territories | | |
| Municipal and Community Affairs | \$ 81,301 | \$ 145,560 |

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2016

Note 27. Budget

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

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

The budget figures presented are those approved by the Minister of Education, Culture and Employment on August 11, 2015 and have not been audited.

Note 28. Economic Dependence

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

Note 29. Financial Instruments

The Education Body is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Education Body's risk exposure and concentration as of June 30, 2016.

Credit risk

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

Liquidity

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

Market risk

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

Currency risk

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

Interest rate risk

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

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2016

Note 30. Expenses by Object

| | 2016 Budget | 2016 Actual | 2015 Actual |
|---------------------------------|----------------|----------------|----------------|
| Compensation | \$ 12,460,024 | \$ 14,688,142 | \$ 13,111,142 |
| Professional/Technical Services | 55,000 | 30,167 | 28,228 |
| Postage/Communication | 68,000 | 104,677 | 89,951 |
| Utilities | - | 34,040 | 36,323 |
| Travel | 536,000 | 446,833 | 508,714 |
| Student Travel (Bussing) | 162,000 | 58,483 | 94,174 |
| Advertising/Printing/Publishing | 21,000 | 36,479 | 8,293 |
| Maintenance/Repair | 20,000 | 27,835 | 17,955 |
| Rentals/Leases | 102,272 | 62,339 | 67,684 |
| Other - Student Awards | - | 61,512 | 34,070 |
| Other - Contracted Services | 115,000 | 195,114 | 376,933 |
| Other - School Programs | - | 52,439 | 124,724 |
| Other - Miscellaneous | 148,500 | 39,115 | 16,450 |
| Materials, Supplies and Freight | 793,310 | 968,161 | 684,028 |
| Amortization | - | - | - |
| | \$ 14,481,106 | \$ 16,805,336 | \$ 15,198,669 |

Note 31. Subsequent Events - Nil Report

Note 32. Comparative Figures

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

Note 33. Other ECE Revenue

| | 2016 | 2015 |
|--|------------|------------|
| Aboriginal languages - teaching and learning centers | \$ 73,000 | \$ 73,000 |
| French language instruction | 50,000 | 50,000 |
| | 123,000 | 123,000 |
| Other ECE Contributions | | |
| Self regulation | 10,000 | - |
| | \$ 133,000 | \$ 123,000 |

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2016

Note 34. GNWT - Other Contributions

| | 2016 | 2015 |
|----------------------------------|-------------------|-------------------|
| Municipal and Community Affairs | | |
| Sports and youth programs | \$ 34,250 | \$ 41,869 |
| Sport strategy | 127,140 | 127,140 |
| Children and youth resiliency | 25,000 | 51,136 |
| Active after school | 29,140 | 30,600 |
| Other | 16,810 | - |
| Industry, Tourism and Investment | | |
| Take a kid trapping | 45,157 | 9,000 |
| Health and Social Services | | |
| Drop the pop | 16,464 | 15,120 |
| Deferred revenue - GNWT, opening | 145,560 | 80,255 |
| Deferred revenue - GNWT, closing | (81,301) | (145,560) |
| | \$ 358,220 | \$ 209,560 |

Note 35. Payroll Liabilities

The summer salary accrual is set up for teachers (NWTTA) and school year employees (UNW) as defined by the Union of Northern Workers collective agreement (Article 22.12a) and other staff.

According to the Northwest Territories Teachers Association (NWTTA) and GNWT Collective Agreement, teaching staff have their salary issued by the GNWT bi-weekly pay system. NWTTA staff have earned their annual salary by June 30th which provides for continued payment during the summer. GNWT payroll for NWTTA starts with the annualized salary commitment for compensation and then allocates the complete payout of that value over the number of pay periods between August 1 and July 31. Any pay periods falling in July (no partials) are accrued.

The duties and compensation base for UNW School Year employees are scheduled to align with the academic year although actual start dates and durations will vary by specific location and job function. Accordingly, the Education Body has determine a start date of September will apply to their UNW employees and have accrue for pay up to the second August pay as determined to be most appropriate.

Annual leave is payable within one fiscal year. Payment of severance and relocation amounts is dependent upon the date the employee leaves the Education Body

The following amounts have been accrued by the Education Body:

| | 2016 | 2015 |
|-----------------------|-------------------|---------------------|
| Summer Salary Accrual | | |
| UNW School Year | \$ 427,109 | \$ 479,604 |
| NWTTA | 550,044 | 590,473 |
| | 977,153 | 1,070,077 |
| Leave* | 19,404 | 51,941 |
| | \$ 996,557 | \$ 1,122,018 |

* Leave

- includes annual and lieu (UNW, Excluded, Senior Management, Contract)
- includes leave banks as well as leave accruals and leave payouts due

Note 36. Statement of Remeasurement Gains and Losses - Nil Report

DEHCHO DIVISIONAL EDUCATION COUNCIL

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

For the year ended June 30, 2016

| | 2016 Budget | 2016 Actual | 2015 Actual |
|--|----------------|----------------|----------------|
| Revenue | | | |
| GNWT - ECE core contribution | \$ 14,472,018 | \$ 14,533,006 | \$ 14,616,233 |
| Less: infrastructure repayable | - | - | (57,238) |
| GNWT - ECE other contributions | 128,000 | 133,000 | 123,000 |
| | 14,600,018 | 14,666,006 | 14,681,995 |
| GNWT - other contributions | - | 358,220 | 209,560 |
| Government of Canada contributions | - | 214,870 | - |
| Self-Generated Funds | | | |
| Rentals | 36,000 | 29,000 | 30,150 |
| Investment income | 15,000 | 18,737 | 22,919 |
| Contract and other | 197,000 | 285,119 | 285,979 |
| | 248,000 | 332,856 | 339,048 |
| | 14,848,018 | 15,571,952 | 15,230,603 |
| Expenditure | | | |
| School programs | 8,670,428 | 9,650,916 | 8,617,193 |
| Inclusive schooling | 2,656,724 | 3,433,420 | 2,798,947 |
| Student accommodations | - | 200,847 | 315,971 |
| Operations and maintenance | 761,656 | 784,682 | 764,767 |
| Council administration | 1,141,864 | 1,124,995 | 1,004,024 |
| Aboriginal languages | 1,250,434 | 1,220,030 | 1,302,346 |
| Fiscal and transfers | - | - | - |
| | 14,481,106 | 16,414,890 | 14,803,248 |
| Excess (Deficiency) of Revenue over Expenditure | \$ 366,912 | \$ (842,938) | \$ 427,355 |
| Accumulated surplus (deficit), beginning of year | | (114,151) | (541,506) |
| Accumulated surplus (deficit), end of year | | \$ (957,089) | \$ (114,151) |

DEHCHO DIVISIONAL EDUCATION COUNCIL
 Schedule A-2 - Details of Council Expenses (Non-Consolidated)

For the year ended June 30, 2016

| Function | School Programs | Inclusive Schooling | Student Accommodation | Operations & Maintenance | Council Administration | Aboriginal Languages | Fiscal & Transfers | 2016 Total | 2016 Budget | *2015 Total |
|--|-----------------|---------------------|-----------------------|--------------------------|------------------------|----------------------|--------------------|---------------|---------------|---------------|
| Salaries | | | | | | | | | | |
| Teachers' salaries | \$ 7,362,695 | \$ 1,087,776 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 8,450,471 | \$ 7,599,605 | \$ 7,582,296 |
| Instruction Assistant | - | 1,618,853 | - | - | - | 707,914 | - | 2,326,767 | 1,855,844 | 2,284,983 |
| Non Instructional Staff | 867,837 | 324,101 | - | 717,757 | 760,336 | 91,712 | - | 2,761,743 | 2,574,566 | 2,693,417 |
| Board/Trustee Honoraria | - | - | - | - | 21,375 | - | - | 21,375 | 66,000 | 58,848 |
| | 8,230,532 | 3,030,730 | - | 717,757 | 781,711 | 799,626 | - | 13,560,356 | 12,096,015 | 12,619,544 |
| Employee Benefits | | | | | | | | | | |
| Employee benefits and allowances | 184,023 | 67,763 | - | 16,048 | 17,478 | 17,161 | - | 302,473 | 232,060 | 177,754 |
| Leave and termination | - | 278,935 | - | - | - | 340,920 | - | 619,855 | 131,949 | 46,359 |
| | 184,023 | 346,698 | - | 16,048 | 17,478 | 358,081 | - | 922,328 | 364,009 | 224,113 |
| Services Purchased/Contracted | | | | | | | | | | |
| Professional/Technical Services | - | - | - | - | 28,665 | - | - | 28,665 | 55,000 | 23,294 |
| Postage/Communication | 60,089 | - | - | - | 44,556 | - | - | 104,645 | 68,000 | 89,462 |
| Utilities | - | - | 1,127 | 31,769 | - | - | - | 32,896 | - | 29,060 |
| Travel | 289,742 | 6,936 | 23,942 | - | 87,500 | 5,033 | - | 413,153 | 536,000 | 423,206 |
| Student Travel (Bussing) | 54,262 | - | - | - | - | - | - | 54,262 | 162,000 | 56,825 |
| Advertising/Printing/Publishing | 18,814 | - | - | - | - | 16,475 | - | 35,289 | 21,000 | 8,293 |
| Maintenance/Repair | 28,389 | - | - | 13,200 | 26,491 | - | - | 62,339 | 20,000 | 17,955 |
| Rentals/Leases | - | - | - | - | 20,750 | - | - | 20,750 | 102,272 | 56,892 |
| Other - Student Awards | - | - | - | - | 29,247 | - | - | 29,247 | - | 18,540 |
| Other - Contracted Services | - | 3,400 | 150,188 | 5,908 | 16,660 | - | - | 176,156 | 115,000 | 342,989 |
| Other - School Programs | - | - | - | - | - | - | - | - | - | - |
| Other - Miscellaneous | - | - | - | - | 9,319 | - | - | 9,319 | 148,500 | 16,450 |
| | 451,296 | 10,336 | 175,257 | 50,877 | 263,188 | 21,508 | - | 972,462 | 1,227,772 | 1,082,966 |
| Materials, Supplies and Freight | | | | | | | | | | |
| Materials | 575,816 | 14,243 | 25,551 | - | 62,618 | 40,616 | - | 718,844 | 749,810 | 638,519 |
| Freight | - | 31,413 | 39 | - | - | 199 | - | 31,651 | 43,500 | 30,782 |
| | 575,816 | 45,656 | 25,590 | - | 62,618 | 40,815 | - | 750,495 | 793,310 | 669,301 |
| Contributions and Transfers | | | | | | | | | | |
| Transfers to DEA | 209,249 | - | - | - | - | - | - | 209,249 | - | 207,324 |
| Amortization | | | | | | | | | | |
| | - | - | - | - | - | - | - | - | - | - |
| Total | \$ 9,650,916 | \$ 3,433,420 | \$ 200,847 | \$ 784,682 | \$ 1,124,995 | \$ 1,220,030 | \$ - | \$ 16,414,890 | \$ 14,481,106 | \$ 14,803,248 |

* Reclassified for comparative purposes

DEHCHO DIVISIONAL EDUCATION COUNCIL

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

Non-Consolidated

For the year ended June 30, 2016

| | Fort Simpson | Fort Providence | Fort Liard | Jean Marie River | Wrigley | Nahanni Butte | Trout Lake | Kakisa Lake | Total |
|--|------------------|--------------------|-----------------|------------------------|------------------|------------------|-----------------|------------------|-------------------|
| Revenue | | | | | | | | | |
| Operating contributions from Divisional Council | \$ 51,102 | \$ 47,017 | \$ 27,158 | \$ 15,945 | \$ 18,425 | \$ 16,152 | \$ 16,951 | \$ 15,399 | \$ 208,149 |
| Other contributions from Divisional Council | 45,772 | 342,757 | 46,260 | 7,980 | 11,430 | 7,900 | 5,909 | 3,576 | 471,584 |
| Contributions from GNWT | 36,393 | 38,300 | 36,733 | - | - | - | - | - | 111,426 |
| Self-generated funds | 126,508 | 44,674 | 9,143 | 9,097 | 13,868 | - | - | - | 203,290 |
| | <u>259,775</u> | <u>472,748</u> | <u>119,294</u> | <u>33,022</u> | <u>43,723</u> | <u>24,052</u> | <u>22,860</u> | <u>18,975</u> | <u>994,449</u> |
| Expenditure | | | | | | | | | |
| Administration | 114,541 | 91,659 | 25,212 | 14,926 | 3,405 | 4,408 | 9,642 | 10,989 | 274,782 |
| School programs | 165,458 | 337,218 | 87,769 | 25,898 | 28,268 | 21,451 | 4,122 | 8,655 | 678,839 |
| Inclusive schooling | - | - | - | - | - | - | - | - | - |
| Student accommodations | - | - | - | - | - | - | - | - | - |
| Operations and maintenance | 1,344 | - | - | - | - | - | 7,242 | 3,589 | 12,175 |
| Aboriginal language/cultural programs | 24,237 | 20,352 | 22,620 | 7,378 | - | - | - | 29,796 | 104,383 |
| | <u>305,580</u> | <u>449,229</u> | <u>135,601</u> | <u>48,202</u> | <u>31,673</u> | <u>25,859</u> | <u>21,006</u> | <u>53,029</u> | <u>1,070,179</u> |
| Excess (Deficiency) of Revenue over Expenditure | (45,805) | 23,519 | (16,307) | (15,180) | 12,050 | (1,807) | 1,854 | (34,054) | (75,730) |
| Accumulated surplus, beginning of year | 108,292 | 23,908 | 23,063 | 23,044 | 44,896 | 24,518 | 253 | 46,667 | 294,641 |
| Accumulated surplus, end of year | \$ 62,487 | \$ 47,427 | \$ 6,756 | \$ 7,864 | \$ 56,946 | \$ 22,711 | \$ 2,107 | \$ 12,613 | \$ 218,911 |
| Composition of Ending Accumulated Surplus | | | | | | | | | |
| Cash | \$ 54,354 | \$ 47,427 | \$ 3,873 | \$ 7,864 | \$ 56,946 | \$ 22,711 | \$ 2,107 | \$ 12,613 | \$ 207,895 |
| Short term investments | - | - | - | - | - | - | - | - | - |
| Accounts receivable | 8,133 | - | 2,883 | - | - | - | - | - | 11,016 |
| Accounts payable | - | - | - | - | - | - | - | - | - |
| | <u>\$ 62,487</u> | <u>\$ 47,427</u> | <u>\$ 6,756</u> | <u>\$ 7,864</u> | <u>\$ 56,946</u> | <u>\$ 22,711</u> | <u>\$ 2,107</u> | <u>\$ 12,613</u> | <u>\$ 218,911</u> |

DEHCHO DIVISIONAL EDUCATION COUNCIL

Schedule B-2 - Details of DEA Expenses
Non-Consolidated
For the year ended June 30, 2016

| Function | School Programs | Inclusive Schooling | Student Accommodation | Operations and | | Administration | Aboriginal Languages | Total |
|--------------------------------------|-------------------|---------------------|-----------------------|------------------|-------------------|-------------------|----------------------|---------------------|
| | | | | Maintenance | | | | |
| Salaries | | | | | | | | |
| Teachers' Salaries | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| Instruction Assistant | 63,808 | - | - | - | - | - | - | 63,808 |
| Non-instructional Staff | 181,969 | - | - | 10,622 | - | 33,181 | 60,389 | 286,161 |
| Board/Trustee Honorarium | - | - | - | - | - | 45,683 | 3,450 | 49,133 |
| | <u>245,777</u> | - | - | <u>10,622</u> | - | <u>78,864</u> | <u>63,839</u> | <u>399,102</u> |
| Employee Benefits | | | | | | | | |
| Employee Benefits and Allowances | 59,953 | - | - | - | - | 4,252 | - | 64,205 |
| Leave and Termination | - | - | - | - | - | - | - | - |
| | <u>59,953</u> | - | - | - | - | <u>4,252</u> | - | <u>64,205</u> |
| Services Purchased/Contracted | | | | | | | | |
| Professional/Technical Services | - | - | - | - | - | 1,502 | - | 1,502 |
| Postage/Communication | 331 | - | - | - | - | 32 | - | 363 |
| Utilities | - | - | - | - | - | 1,144 | - | 1,144 |
| Travel | 54,125 | - | - | - | - | 11,496 | 915 | 66,536 |
| Student Travel (Bussing) | 7,518 | - | - | - | - | 50,325 | - | 57,843 |
| Advertising/Printing/Publishing | 1,190 | - | - | - | - | - | - | 1,190 |
| Maintenance/Repair | - | - | - | 1,344 | - | - | - | 1,344 |
| Rentals/Leases | - | - | - | - | - | - | - | - |
| Other - Student Awards | 16,424 | - | - | - | - | 15,841 | - | 32,265 |
| Other - Contracted Services | - | - | - | - | - | 18,958 | 2,170 | 21,128 |
| Other - School Programs | 158,662 | - | - | - | - | 6,550 | 29,796 | 195,008 |
| | <u>238,250</u> | - | - | <u>1,344</u> | - | <u>105,848</u> | <u>32,881</u> | <u>378,323</u> |
| Materials/Supplies/Freight | | | | | | | | |
| Materials | 134,859 | - | - | 209 | - | 85,818 | 7,663 | 228,549 |
| Freight | - | - | - | - | - | - | - | - |
| | <u>134,859</u> | - | - | <u>209</u> | - | <u>85,818</u> | <u>7,663</u> | <u>228,549</u> |
| Total | \$ 678,839 | \$ - | \$ - | \$ 12,175 | \$ 274,782 | \$ 104,383 | \$ 104,383 | \$ 1,070,179 |

FORT SIMPSON

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2016

| | 2016 Budget | 2016 Actual | 2015 Actual |
|---------------------------------------|----------------|----------------|----------------|
| Revenues | | | |
| Contributions from Divisional Council | \$ 51,102 | \$ 51,102 | \$ 50,992 |
| Other - Dehcho DEC | - | 45,772 | 68,712 |
| Other - Contributions from GNWT | - | 36,393 | 48,190 |
| Other | - | 126,508 | 153,177 |
| | 51,102 | 259,775 | 321,071 |
| Expenses | | | |
| Administration | 11,400 | 114,541 | 153,871 |
| School programs | - | 165,458 | 144,985 |
| Inclusive schooling | - | - | - |
| Student accommodations | - | - | - |
| Operations and maintenance | - | 1,344 | 10,292 |
| Aboriginal language/cultural programs | 39,702 | 24,237 | 24,209 |
| | \$ 51,102 | 305,580 | 333,357 |
| Surplus (Deficit) | - | (45,805) | (12,286) |
| Opening equity | | 108,292 | 120,578 |
| Closing equity | | \$ 62,487 | \$ 108,292 |
| Composition of Closing Equity | | | |
| Cash | | \$ 54,354 | \$ 89,155 |
| Accounts Receivable | | 8,133 | 19,137 |
| Accounts Payable | | - | - |
| | | \$ 62,487 | \$ 108,292 |

FORT SIMPSON

District Education Authority
 Details of Expenses - Non-Consolidated

For the year ended June 30, 2016

| Function | School Programs | Inclusive Schooling | Student Accommodation | Operations & Maintenance | Administration | Aboriginal Languages | Total |
|--------------------------------------|-------------------|---------------------|-----------------------|--------------------------|-------------------|----------------------|-------------------|
| Salaries | | | | | | | |
| Teachers' Salaries | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Instruction Assistant | 28,697 | - | - | - | - | - | 28,697 |
| Non Instructional Staff | 31,971 | - | - | - | 10,298 | 21,311 | 63,580 |
| Board/Trustee Honoraria | - | - | - | - | 6,165 | - | 6,165 |
| | 60,668 | - | - | - | 16,463 | 21,311 | 98,442 |
| Employee Benefits | | | | | | | |
| Employee Benefits/Allowances | 3,116 | - | - | - | - | - | 3,116 |
| Leave and Termination Benefits | - | - | - | - | - | - | - |
| | 3,116 | - | - | - | - | - | 3,116 |
| Services Purchased/Contracted | | | | | | | |
| Professional/Technical Services | - | - | - | - | - | - | - |
| Postage/Communication | - | - | - | - | 32 | - | 32 |
| Utilities | - | - | - | - | - | - | - |
| Travel | 30,482 | - | - | - | - | - | 30,482 |
| Student Travel (Bussing) | - | - | - | - | 39,600 | - | 39,600 |
| Advertising/Printing/Publishing | - | - | - | - | - | - | - |
| Maintenance/Repair | - | - | - | 1,344 | - | - | 1,344 |
| Rentals/Leases | - | - | - | - | - | - | - |
| Other - Student Awards | 10,486 | - | - | - | - | - | 10,486 |
| Other - Contracted Services | - | - | - | - | 7,149 | - | 7,149 |
| Other - School Programs | 29,575 | - | - | - | 5,850 | - | 35,425 |
| | 70,543 | - | - | 1,344 | 52,631 | - | 124,518 |
| Materials/Supplies/Freight | | | | | | | |
| Materials | 31,131 | - | - | - | 45,447 | 2,926 | 79,504 |
| Freight | - | - | - | - | - | - | - |
| | 31,131 | - | - | - | 45,447 | 2,926 | 79,504 |
| Total | \$ 165,458 | \$ - | \$ - | \$ 1,344 | \$ 114,541 | \$ 24,237 | \$ 305,580 |

FORT PROVIDENCE

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2016

| | 2016 Budget | 2016 Actual | 2015 Actual |
|---------------------------------------|----------------|----------------|------------------|
| Revenue | | | |
| Contributions from Divisional Council | \$ 47,017 | \$ 47,017 | \$ 46,577 |
| Other - Dehcho DEC | - | 342,757 | 232,681 |
| Other - Contributions from GNWT | - | 38,300 | 89,919 |
| Other | - | 44,674 | 40,974 |
| | <u>47,017</u> | <u>472,748</u> | <u>410,151</u> |
| Expenses | | | |
| Administration | 21,275 | 91,659 | 146,802 |
| School programs | - | 337,218 | 271,730 |
| Inclusive schooling | - | - | - |
| Student accommodations | - | - | - |
| Operations and maintenance | - | - | - |
| Aboriginal language/cultural programs | 25,742 | 20,352 | 57,784 |
| | <u>47,017</u> | <u>449,229</u> | <u>476,316</u> |
| Surplus (Deficit) | - | 23,519 | (66,165) |
| Opening equity | | 23,908 | 90,073 |
| Closing equity | | \$ 47,427 | \$ 23,908 |
| Composition of Closing Equity | | | |
| Cash | \$ | 47,427 | \$ 23,408 |
| Accounts Receivable | | - | 500 |
| Accounts Payable | | - | - |
| | \$ | <u>47,427</u> | \$ <u>23,908</u> |

FORT PROVIDENCE

District Education Authority
 Details of Expenses - Non-Consolidated

For the year ended June 30, 2016

| Function | School Programs | Inclusive Schooling | Student Accommodation | Operations & Maintenance | Administration | Aboriginal Languages | Total |
|--------------------------------------|-------------------|---------------------|-----------------------|--------------------------|------------------|----------------------|-------------------|
| Salaries | | | | | | | |
| Teachers' Salaries | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| Instruction Assistant | - | - | - | - | - | - | - |
| Non Instructional Staff | 149,998 | - | - | - | 7,439 | 18,637 | 176,074 |
| Board/Trustee Honoraria | - | - | - | - | 10,810 | - | 10,810 |
| | 149,998 | - | - | - | 18,249 | 18,637 | 186,884 |
| Employee Benefits | | | | | | | |
| Employee Benefits/Allowances | 52,448 | - | - | - | 4,252 | - | 56,700 |
| Leave and Termination Benefits | - | - | - | - | - | - | - |
| | 52,448 | - | - | - | 4,252 | - | 56,700 |
| Services Purchased/Contracted | | | | | | | |
| Professional/Technical Services | - | - | - | - | - | - | - |
| Postage/Communication | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | 1,144 | - | 1,144 |
| Travel | 700 | - | - | - | 10,746 | 915 | 12,361 |
| Student Travel (Bussing) | - | - | - | - | - | - | - |
| Advertising/Printing/Publishing | 1,190 | - | - | - | - | - | 1,190 |
| Maintenance/Repair | - | - | - | - | - | - | - |
| Rentals/Leases | - | - | - | - | - | - | - |
| Other - Student Awards | 2,500 | - | - | - | 15,841 | - | 18,341 |
| Other - Contracted Services | - | - | - | - | 1,733 | - | 1,733 |
| Other - School Programs | 49,811 | - | - | - | - | - | 49,811 |
| | 54,201 | - | - | - | 29,464 | 915 | 84,580 |
| Materials/Supplies/Freight | | | | | | | |
| Materials | 80,571 | - | - | - | 39,694 | 800 | 121,065 |
| Freight | - | - | - | - | - | - | - |
| | 80,571 | - | - | - | 39,694 | 800 | 121,065 |
| Total | \$ 337,218 | \$ - | \$ - | \$ - | \$ 91,659 | \$ 20,352 | \$ 449,229 |

FORT LIARD

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2016

| | 2016 Budget | 2016 Actual | 2015 Actual |
|---------------------------------------|----------------|----------------|----------------|
| Revenue | | | |
| Contributions from Divisional Council | \$ 27,158 | \$ 27,158 | \$ 27,598 |
| Other - Dehcho DEC | - | 46,260 | 44,395 |
| Other - Contributions from GNWT | - | 36,733 | - |
| Other | - | 9,143 | - |
| | 27,158 | 119,294 | 71,993 |
| Expenses | | | |
| Administration | 9,250 | 25,212 | 11,439 |
| School programs | - | 87,769 | 33,593 |
| Inclusive Schooling | - | - | - |
| School accommodations | - | - | - |
| Operations and maintenance | - | - | - |
| Aboriginal language/cultural programs | 17,908 | 22,620 | 18,024 |
| | 27,158 | 135,601 | 63,056 |
| Surplus (Deficit) | - | (16,307) | 8,937 |
| Opening equity | | 23,063 | 14,126 |
| Closing equity | | \$ 6,756 | \$ 23,063 |
| Composition of Closing Equity | | | |
| Cash | | \$ 3,873 | \$ 23,063 |
| Accounts Receivable | | 2,883 | - |
| Accounts Payable | | - | - |
| | | 6,756 | 23,063 |

FORT LIARD

District Education Authority
 Details of Expenses - Non-Consolidated

For the year ended June 30, 2016

| Function | School Programs | Inclusive Schooling | Student Accommodation | Operations & Maintenance | Administration | Aboriginal Languages | Total |
|--------------------------------------|-----------------|---------------------|-----------------------|--------------------------|----------------|----------------------|------------|
| Salaries | | | | | | | |
| Teachers' Salaries | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Instruction Assistant | 35,111 | - | - | - | - | - | 35,111 |
| Non Instructional Staff | - | - | - | - | - | 20,441 | 20,441 |
| Board/Trustee Honoraria | - | - | - | - | 6,411 | - | 6,411 |
| | 35,111 | - | - | - | 6,411 | 20,441 | 61,963 |
| Employee Benefits | | | | | | | |
| Employee Benefits/Allowances | 4,389 | - | - | - | - | - | 4,389 |
| Leave and Termination Benefits | - | - | - | - | - | - | - |
| | 4,389 | - | - | - | - | - | 4,389 |
| Services Purchased/Contracted | | | | | | | |
| Professional/Technical Services | - | - | - | - | - | - | - |
| Postage/Communication | 331 | - | - | - | - | - | 331 |
| Utilities | - | - | - | - | - | - | - |
| Travel | 22,943 | - | - | - | - | - | 22,943 |
| Student Travel (Bussing) | - | - | - | - | 10,725 | - | 10,725 |
| Advertising/Printing/Publishing | - | - | - | - | - | - | - |
| Maintenance/Repair | - | - | - | - | - | - | - |
| Rentals/Leases | - | - | - | - | - | - | - |
| Other - Student Awards | 3,438 | - | - | - | - | - | 3,438 |
| Other - Contracted Services | - | - | - | - | 8,076 | - | 8,076 |
| Other - School Programs | - | - | - | - | - | - | - |
| | 26,712 | - | - | - | 18,801 | - | 45,513 |
| Materials/Supplies/Freight | | | | | | | |
| Materials | 21,557 | - | - | - | - | 2,179 | 23,736 |
| Freight | - | - | - | - | - | - | - |
| | 21,557 | - | - | - | - | 2,179 | 23,736 |
| Total | \$ 87,769 | \$ - | \$ - | \$ - | \$ 25,212 | \$ 22,620 | \$ 135,601 |

JEAN MARIE RIVER

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2016

| | 2016 Budget | 2016 Actual | 2015 Actual |
|---------------------------------------|----------------|----------------|----------------|
| Revenues | | | |
| Contributions from Divisional Council | \$ 15,835 | \$ 15,945 | \$ 15,835 |
| Other - Dehcho DEC | - | 7,980 | 31,529 |
| Other - Contributions from GNWT | - | - | - |
| Other | - | 9,097 | 2,226 |
| | 15,835 | 33,022 | 49,590 |
| Expenses | | | |
| Administration | 10,950 | 14,926 | 13,370 |
| School programs | - | 25,898 | 10,326 |
| Inclusive schooling | - | - | - |
| Student accommodations | - | - | - |
| Operations and maintenance | - | - | 350 |
| Aboriginal language/cultural programs | 4,885 | 7,378 | 4,984 |
| | \$ 15,835 | 48,202 | 29,030 |
| Surplus (Deficit) | - | (15,180) | 20,560 |
| Opening equity | | 23,044 | 2,484 |
| Closing equity | | \$ 7,864 | \$ 23,044 |
| Composition of Closing Equity | | | |
| Cash | | \$ 7,864 | \$ 16,067 |
| Accounts Receivable | | - | 6,977 |
| Accounts Payable | | - | - |
| | | 7,864 | 23,044 |

JEAN MARIE RIVER

District Education Authority
 Details of Expenses - Non-Consolidated

For the year ended June 30, 2016

| Function | School Programs | Inclusive Schooling | Student Accommodation | Operations & Maintenance | Administration | Aboriginal Languages | Total |
|--------------------------------------|------------------|---------------------|-----------------------|--------------------------|------------------|----------------------|------------------|
| Salaries | | | | | | | |
| Teachers' Salaries | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| Instruction Assistant | - | - | - | - | - | - | - |
| Non Instructional Staff | - | - | - | - | 4,900 | - | 4,900 |
| Board/Trustee Honoraria | - | - | - | - | 7,629 | 3,450 | 11,079 |
| | - | - | - | - | 12,529 | 3,450 | 15,979 |
| Employee Benefits | | | | | | | |
| Employee Benefits/Allowances | - | - | - | - | - | - | - |
| Leave and Termination Benefits | - | - | - | - | - | - | - |
| Services Purchased/Contracted | | | | | | | |
| Professional/Technical Services | - | - | - | - | 323 | - | 323 |
| Postage/Communication | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - |
| Travel | - | - | - | - | 74 | - | 74 |
| Student Travel (Bussing) | - | - | - | - | - | - | - |
| Advertising/Printing/Publishing | - | - | - | - | - | - | - |
| Maintenance/Repair | - | - | - | - | - | - | - |
| Rentals/Leases | - | - | - | - | - | - | - |
| Other - Awards | - | - | - | - | - | - | - |
| Other - Contracted Services | - | - | - | - | 2,000 | 2,170 | 4,170 |
| Other - School Programs | 25,898 | - | - | - | - | - | 25,898 |
| | 25,898 | - | - | - | 2,397 | 2,170 | 30,465 |
| Materials/Supplies/Freight | | | | | | | |
| Materials | - | - | - | - | - | 1,758 | 1,758 |
| Freight | - | - | - | - | - | - | - |
| | - | - | - | - | - | 1,758 | 1,758 |
| Total | \$ 25,898 | \$ - | \$ - | \$ - | \$ 14,926 | \$ 7,378 | \$ 48,202 |

WRIGLEY

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2016

| | Current Year Budget | Current Year Actual | Prior Year Actual |
|--|---------------------------|---------------------------|-------------------------|
| Revenue | | | |
| Contributions from Divisional Council | \$ 18,425 | \$ 18,425 | \$ 18,040 |
| Other - Dehcho DEC | - | 11,430 | - |
| Other - Contributions from GNWT | - | - | - |
| Other | - | 13,868 | 41,347 |
| | <u>18,425</u> | <u>43,723</u> | <u>59,387</u> |
| Expenditure | | | |
| Administration | 12,050 | 3,405 | 19,848 |
| School programs | - | 28,268 | 2,721 |
| Inclusive schooling | - | - | - |
| Student Accommodations | - | - | - |
| Operations and maintenance | - | - | - |
| Aboriginal language/cultural programs | 6,375 | - | 1,225 |
| | <u>\$ 18,425</u> | <u>31,673</u> | <u>23,794</u> |
| Excess (Deficiency) of Revenue over Expenditure | - | 12,050 | 35,593 |
| Accumulated surplus (deficit), beginning of year | | 44,896 | 9,303 |
| Accumulated surplus (deficit), end of year | | <u>\$ 56,946</u> | <u>\$ 44,896</u> |
| Composition of Closing Equity | | | |
| Cash | | \$ 56,946 | \$ 44,896 |
| Accounts Receivable | | - | - |
| Accounts Payable | | - | - |
| | | <u>\$ 56,946</u> | <u>\$ 44,896</u> |

WRIGLEY

District Education Authority
 Details of Expenses - Non-Consolidated

For the year ended June 30, 2016

| Function | School Programs | Inclusive Schooling | Student Accommodation | Operations and | | | Aboriginal Languages | Total |
|--|-----------------|---------------------|-----------------------|----------------|----------------|----------|----------------------|-----------|
| | | | | Maintenance | Administration | | | |
| Salaries | | | | | | | | |
| Teachers' salaries | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| Instruction Assistant | - | - | - | - | - | - | - | - |
| Non-instructional staff | - | - | - | - | - | - | - | - |
| Board/Trustee Honoraria | - | - | - | - | 3,125 | - | - | 3,125 |
| | - | - | - | - | 3,125 | - | - | 3,125 |
| Employee Benefits | | | | | | | | |
| Employee Benefits/Allowances | - | - | - | - | - | - | - | - |
| Leave and termination | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| Services Purchased/Contracted | | | | | | | | |
| Professional/Technical Services | - | - | - | - | - | - | - | 280 |
| Postage/Communication | - | - | - | - | - | 280 | - | - |
| Utilities | - | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - | - |
| Student Travel (Bussing) | - | - | - | - | - | - | - | - |
| Advertising/Printing/Publishing | - | - | - | - | - | - | - | - |
| Maintenance/Repair | - | - | - | - | - | - | - | - |
| Rentals/Leases | - | - | - | - | - | - | - | - |
| Other - Student Awards | - | - | - | - | - | - | - | - |
| Other - Contracted Services | - | - | - | - | - | - | - | - |
| Other - School Programs | 28,268 | - | - | - | - | - | - | 28,268 |
| | 28,268 | - | - | - | - | 280 | - | 28,548 |
| Materials, Supplies and Freight | | | | | | | | |
| Materials | - | - | - | - | - | - | - | - |
| Freight | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| Total | \$ 28,268 | \$ - | \$ - | \$ - | \$ - | \$ 3,405 | \$ - | \$ 31,673 |

NAHANNI BUTTE

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2016

| | 2016 Budget | 2016 Actual | 2015 Actual |
|---------------------------------------|----------------|------------------|------------------|
| Revenues | | | |
| Contributions from Divisional Council | \$ 15,767 | \$ 16,152 | \$ 15,767 |
| Other - Dehcho DEC | - | 7,900 | - |
| Other - Contributions from GNWT | - | - | - |
| Other | - | - | 3,075 |
| | <u>15,767</u> | <u>24,052</u> | <u>18,842</u> |
| Expenses | | | |
| Administration | 10,950 | 4,408 | 1,313 |
| School programs | - | 21,451 | 2,750 |
| Inclusive schooling | - | - | - |
| Student accommodations | - | - | - |
| Operations and maintenance | - | - | 500 |
| Aboriginal language/cultural programs | 4,817 | - | - |
| | <u>15,767</u> | <u>25,859</u> | <u>4,563</u> |
| Surplus (Deficit) | - | (1,807) | 14,279 |
| Opening equity | | 24,518 | 10,239 |
| Closing equity | | \$ 22,711 | \$ 24,518 |
| Composition of Closing Equity | | | |
| Cash | | \$ 22,711 | \$ 24,518 |
| Accounts Receivable | | - | - |
| Accounts Payable | | - | - |
| | | <u>\$ 22,711</u> | <u>\$ 24,518</u> |

NAHANNI BUTTE

District Education Authority
 Details of Expenses - Non-Consolidated

For the year ended June 30, 2016

| Function | School Programs | Inclusive Schooling | Student Accommodation | Operations & Maintenance | Administration | Aboriginal Languages | Total |
|--------------------------------------|------------------|---------------------|-----------------------|--------------------------|-----------------|----------------------|------------------|
| Salaries | | | | | | | |
| Teachers' Salaries | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| Instruction Assistant | - | - | - | - | - | - | - |
| Non Instructional Staff | - | - | - | - | 100 | - | 100 |
| Board/Trustee Honoraria | - | - | - | - | 3,900 | - | 3,900 |
| | - | - | - | - | 4,000 | - | 4,000 |
| Employee Benefits | | | | | | | |
| Employee Benefits/Allowances | - | - | - | - | - | - | - |
| Leave and Termination Benefits | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - |
| Services Purchased/Contracted | | | | | | | |
| Professional/Technical Services | - | - | - | - | 408 | - | 408 |
| Postage/Communication | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - |
| Student Travel (Bussing) | - | - | - | - | - | - | - |
| Advertising/Printing/Publishing | - | - | - | - | - | - | - |
| Maintenance/Repair | - | - | - | - | - | - | - |
| Rentals/Leases | - | - | - | - | - | - | - |
| Other - Student Awards | - | - | - | - | - | - | - |
| Other - Contracted Services | - | - | - | - | - | - | - |
| Other - School Programs | 19,851 | - | - | - | - | - | 19,851 |
| | 19,851 | - | - | - | 408 | - | 20,259 |
| Materials/Supplies/Freight | | | | | | | |
| Materials | 1,600 | - | - | - | - | - | 1,600 |
| Freight | - | - | - | - | - | - | - |
| | 1,600 | - | - | - | - | - | 1,600 |
| Total | \$ 21,451 | \$ - | \$ - | \$ - | \$ 4,408 | \$ - | \$ 25,859 |

TROUT LAKE

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2016

| | 2016 Budget | 2016 Actual | 2015 Actual |
|---------------------------------------|----------------|----------------|----------------|
| Revenue | | | |
| Contributions from Divisional Council | \$ 16,951 | \$ 16,951 | \$ 17,226 |
| Other - Dehcho DEC | - | 5,909 | 26,361 |
| Other - Contributions from GNWT | - | - | - |
| Other | - | - | 73 |
| | <u>16,951</u> | <u>22,860</u> | <u>43,660</u> |
| Expenses | | | |
| Administration | 10,950 | 9,642 | 11,933 |
| School programs | - | 4,122 | 1,267 |
| Inclusive schooling | - | - | - |
| Student Accommodations | - | - | - |
| Operations and maintenance | - | 7,242 | 7,360 |
| Aboriginal language/cultural programs | 6,001 | - | 20,818 |
| | <u>16,951</u> | <u>21,006</u> | <u>41,378</u> |
| Surplus (Deficit) | - | 1,854 | 2,282 |
| Opening equity | | 253 | (2,029) |
| Closing equity | | \$ 2,107 | \$ 253 |
| Composition of Closing Equity | | | |
| Cash | \$ | 2,107 | \$ 253 |
| Accounts Receivable | | - | 6,642 |
| Accounts Payable | | - | (6,642) |
| | \$ | 2,107 | \$ 253 |

TROUT LAKE

District Education Authority
 Details of Expenses - Non-Consolidated

For the year ended June 30, 2016

| Function | School Programs | Inclusive Schooling | Student Accommodation | Operations & Maintenance | Administration | Aboriginal Languages | Total |
|--------------------------------------|-----------------|---------------------|-----------------------|--------------------------|----------------|----------------------|-----------|
| Salaries | | | | | | | |
| Teachers' Salaries | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| Instruction Assistant | - | - | - | - | - | - | - |
| Non Instructional Staff | - | - | - | 7,242 | 5,544 | - | 12,786 |
| Board/Trustee Honoraria | - | - | - | - | 3,843 | - | 3,843 |
| | - | - | - | 7,242 | 9,387 | - | 16,629 |
| Employee Benefits | | | | | | | |
| Employee Benefits/Allowances | - | - | - | - | - | - | - |
| Leave and Termination Benefits | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - |
| Services Purchased/Contracted | | | | | | | |
| Professional/Technical Services | - | - | - | - | 255 | - | 255 |
| Postage/Communication | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - |
| Student Travel (Bussing) | - | - | - | - | - | - | - |
| Advertising/Printing/Publishing | - | - | - | - | - | - | - |
| Maintenance/Repair | - | - | - | - | - | - | - |
| Rentals/Leases | - | - | - | - | - | - | - |
| Other - Awards | - | - | - | - | - | - | - |
| Other - Contracted Services | - | - | - | - | - | - | - |
| Other - Local Programs | 4,122 | - | - | - | - | - | 4,122 |
| | 4,122 | - | - | - | 255 | - | 4,377 |
| Materials/Supplies/Freight | | | | | | | |
| Materials | - | - | - | - | - | - | - |
| Freight | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - |
| Total | \$ 4,122 | \$ - | \$ - | \$ 7,242 | \$ 9,642 | \$ - | \$ 21,006 |

KAKISA LAKE

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2016

| | 2016 Budget | 2016 Actual | 2015 Actual |
|---------------------------------------|------------------|------------------|------------------|
| Revenues | | | |
| Contributions from Divisional Council | \$ 15,399 | \$ 15,399 | \$ 15,289 |
| Other - Dehcho DEC | - | 3,576 | 910 |
| Other - Contributions from GNWT | - | - | - |
| Other | - | - | 29,806 |
| | <u>15,399</u> | <u>18,975</u> | <u>46,005</u> |
| Expenditure | | | |
| Administration | 10,950 | 10,989 | 7,203 |
| School programs | - | 8,655 | 4,132 |
| Inclusive schooling | - | - | - |
| Student accommodations | - | - | - |
| Operations and maintenance | - | 3,589 | 890 |
| Aboriginal language/cultural programs | 4,449 | 29,796 | 23,614 |
| | <u>\$ 15,399</u> | <u>53,029</u> | <u>35,839</u> |
| Surplus (Deficit) | - | (34,054) | 10,166 |
| Opening equity | | 46,667 | 36,501 |
| Closing equity | | \$ 12,613 | \$ 46,667 |
| Composition of Closing Equity | | | |
| Cash | | \$ 12,613 | \$ 46,577 |
| Accounts Receivable | | - | 90 |
| Accounts Payable | | - | - |
| | | <u>\$ 12,613</u> | <u>\$ 46,667</u> |

KAKISA LAKE

District Education Authority
 Details of Expenses - Non-Consolidated

For the year ended June 30, 2016

| Function | School Programs | Inclusive Schooling | Student Accommodation | Operations & Maintenance | Administration | Aboriginal Languages | Total |
|--------------------------------------|-----------------|---------------------|-----------------------|--------------------------|------------------|----------------------|------------------|
| Salaries | | | | | | | |
| Teachers' Salaries | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| Instruction Assistant | - | - | - | - | - | - | - |
| Non Instructional Staff | - | - | - | 3,380 | 4,900 | - | 8,280 |
| Board/Trustee Honoraria | - | - | - | - | 3,800 | - | 3,800 |
| | - | - | - | 3,380 | 8,700 | - | 12,080 |
| Employee Benefits | | | | | | | |
| Employee Benefits/Allowances | - | - | - | - | - | - | - |
| Leave and Termination Benefits | - | - | - | - | - | - | - |
| Services Purchased/Contracted | | | | | | | |
| Professional/Technical Services | - | - | - | - | 236 | - | 236 |
| Postage/Communication | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - |
| Travel | - | - | - | - | 676 | - | 676 |
| Student Travel (Bussing) | 7,518 | - | - | - | - | - | 7,518 |
| Advertising/Printing/Publishing | - | - | - | - | - | - | - |
| Maintenance/Repair | - | - | - | - | - | - | - |
| Rentals/Leases | - | - | - | - | - | - | - |
| Other - Contracted Services | - | - | - | - | - | - | - |
| Other - Awards | - | - | - | - | - | - | - |
| Other - School Programs | 1,137 | - | - | - | 700 | 29,796 | 31,633 |
| | 8,655 | - | - | - | 1,612 | 29,796 | 40,063 |
| Materials/Supplies/Freight | | | | | | | |
| Materials | - | - | - | 209 | 677 | - | 886 |
| Freight | - | - | - | - | - | - | - |
| | - | - | - | 209 | 677 | - | 886 |
| Total | \$ 8,655 | \$ - | \$ - | \$ 3,589 | \$ 10,989 | \$ 29,796 | \$ 53,029 |