

**Commission scolaire francophone  
Territoires du Nord-Ouest**

**Consolidated Financial Statements**

**June 30, 2016**

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Commission scolaire francophone Territoires du Nord-Ouest

**Consolidated Financial Statements**

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June 30, 2016

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## Commission scolaire francophone Territoires du Nord-Ouest

### Le rapport de gestion

L'objectif du rapport de gestion consiste à expliquer, du point de vue du bureau central, la situation financière et les perspectives d'avenir de la Commission scolaire francophone TNO. Le rapport de gestion est la responsabilité de la direction et des commissaires de la Commission scolaire francophone TNO et sert à promouvoir la transparence et la reddition de compte.

Les objectifs de la gestion financière de la Commission scolaire francophone TNO se résument en deux objectifs :

- 1) Fournir les meilleurs programmes d'éducation possible selon les ressources financières allouées.
- 2) Gérer les ressources financières avec compétence et être redevable pour ces ressources financières devant le Ministère de l'Éducation, de la Culture et de la Formation des Territoires du Nord-Ouest et le gouvernement du Canada.

La vision de la Commission scolaire francophone TNO est de permettre à l'élève de développer ses compétences et de cultiver ses talents, selon ses besoins spécifiques, dans une perspective de développement global de sa personne et de son identité francophone.

Selon la Loi sur l'Éducation des Territoires du Nord-Ouest, la Commission scolaire francophone compte six sièges de commissaires élus: 3 à Yellowknife et 3 à Hay River.

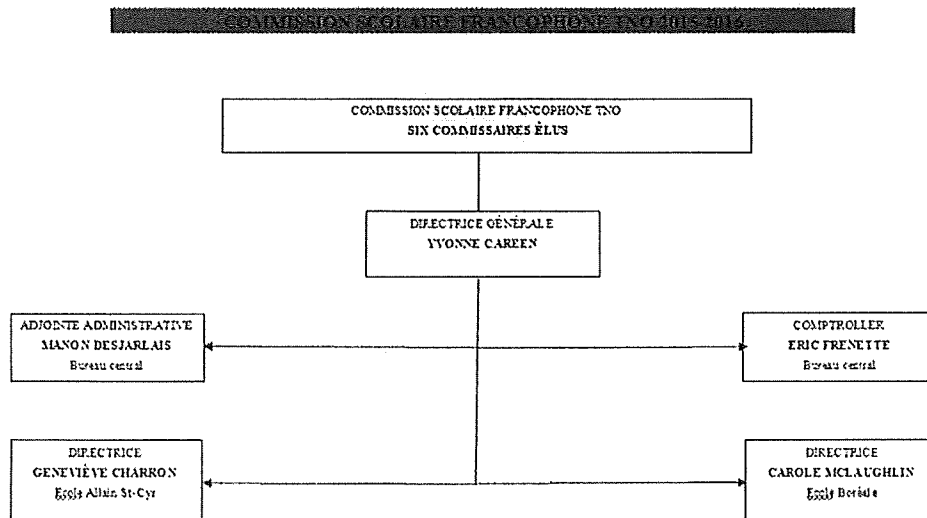
Ce sont les commissaires qui doivent superviser la gestion de la Commission scolaire et des écoles. En fait, ils constituent le lien entre les élèves, les parents, les écoles et les deux paliers de gouvernement.

Les commissaires pour 2015-16 étaient :

Nom	Position
Simon Cloutier	Président
Étienne Croteau	Vice-président
Michael St-Amour	Trésorier
David Couture	Commissaire
Natalie Campbell	Commissaire
Christian Marcoux	Commissaire

La Commission scolaire francophone TNO gouverne deux écoles publiques en français langue première de la maternelle à la 12<sup>e</sup> année: l'école Allain St-Cyr à Yellowknife et l'école Boréale à Hay River. En 2015-16, la CSFTNO avait trois employés au bureau central et trente-deux employés dans les écoles pour un total de trente-cinq employés.

L'organigramme de la Commission scolaire francophone pour l'année scolaire 2015-16:



En 2015-2016, 131.5 élèves ont fréquenté l'école Allain St-Cyr et 85 ont fréquenté l'école Boréale.

La Commission scolaire a adopté son plan stratégique 2015-2020 le 17 décembre 2015. Le plan comprend 5 priorités :

- La réussite et le bien-être de chaque élève;
- Espace francophone et communautaire;
- Engagement des parents et des familles;
- L'école francophone, le premier choix des parents; et
- Gestion et gouvernances efficaces.

Priorité : La réussite et le bien-être de chaque élève

- Développer les compétences à l'ère numérique chez nos élèves de la maternelle à la 12e année;
- Appuyer nos élèves à partir d'une compréhension commune de « la réussite » et du « bien-être »;
- Améliorer la diversité et la qualité des programmes et des services offerts dans nos écoles;
- Entretenir un climat sain, inclusif et sécuritaire dans nos écoles;
- Assurer l'utilisation efficace et judicieuse des technologies informatiques et de communication pour améliorer l'expérience d'apprentissage;
- Maintenir un personnel engagé et compétent;
- Assurer le développement professionnel continu et l'échange de pratiques qui favorisent la réussite et le bien-être des élèves; et
- Favoriser le développement de l'autonomie chez les élèves tout au long de leur parcours scolaire.

Priorité : Espace francophone et communautaire

- Favoriser le développement de la construction identitaire chez nos élèves;
- Renforcer les partenariats avec la communauté pour appuyer l'apprentissage de chaque élève; et
- Promouvoir la valeur ajoutée de l'éducation en français langue première et de la dualité linguistique canadienne.

Priorité : Engagement des parents et des familles

- Impliquer nos parents comme partenaires dans l'apprentissage et l'épanouissement de leur enfant;
- Aider nos parents afin qu'ils puissent accompagner leur enfant; et
- Assurer une communication ouverte et soutenue avec les parents.

Priorité : L'école francophone, le premier choix des parents

- Assurer la pérennité et la vitalité de nos écoles; et
- Favoriser la rétention et le recrutement des élèves.

Priorité : Gestion et gouvernances efficaces

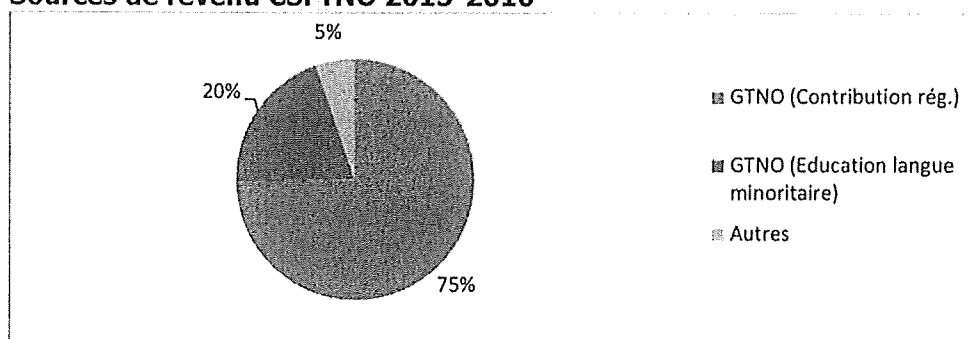
- Mettre à jour les politiques de gouvernance de la CSFTNO;
- Renforcer les capacités de leadership au sein de la CSFTNO; et
- Améliorer la communication et la diffusion d'information auprès des parents et des membres de la communauté.

## Revenus

La source principale de revenu provient du Gouvernement des Territoires du Nord-Ouest. Cette source de revenu est majoritairement divisée entre 2 catégories :

- Les contributions régulières calculées par le Cadre de financement scolaire des Territoires du Nord-Ouest; et
- La contribution provenant de l'entente Enseignement en français langue de la minorité de Patrimoine canadien.

### Sources de revenu CSFTNO 2015-2016

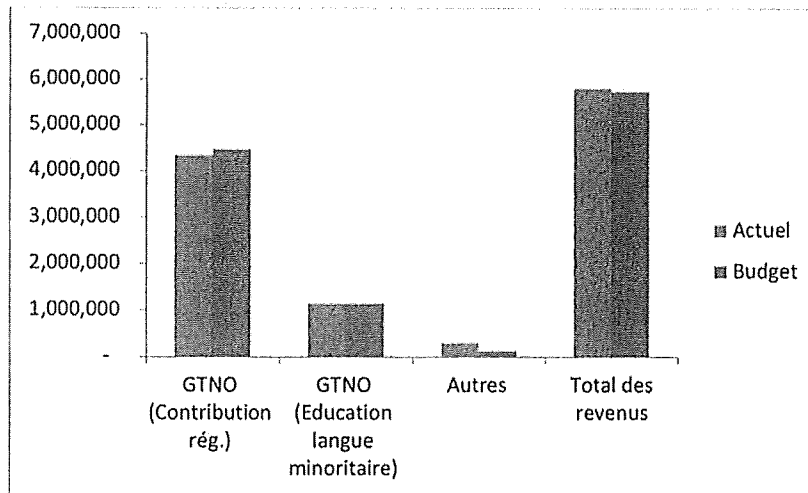


En 2015-2016, la Commission scolaire francophone TNO a enregistré des revenus d'une somme de 5.79 M\$ comparativement à un montant budgété de 5.74 M\$. Cette variance de 50 K\$ s'explique principalement par trois facteurs :

- Les revenus pour les ordonnances de la cour ont été 12K\$ plus que prévu.
- Les contributions additionnelles de 73K\$ reçues par le Gouvernement des Territoires du Nord-Ouest pendant l'année scolaire 2015-16 non incluent dans le budget approuvé.
- Les revenus de 35K\$ budgété en trop qui aurait été reçus si la cause de la CSFTNO avait été entendu à la Cour suprême du Canada. (Programme de contestation judiciaire du Canada)

Voici un tableau illustrant les revenus actuels comparativement aux revenus budgétés :

### Revenus actuels vs. budgétés 2015-16



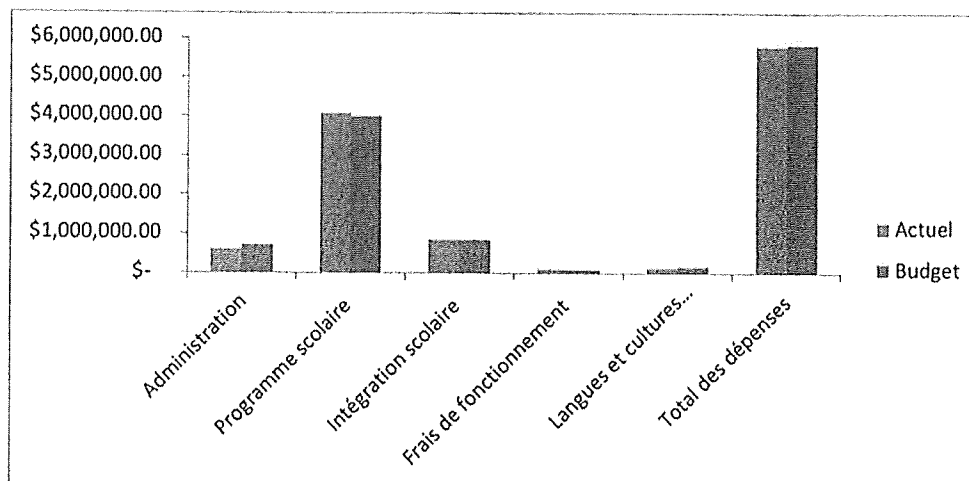


## Dépenses

Le total des dépenses de la Commission scolaire francophone TNO au 30 juin 2016 se chiffrait à 5,79 M\$ comparativement à un budget approuvé de 5.84 M\$.

Voici un tableau illustrant les dépenses réelles comparativement aux dépenses budgétées par programme :

### Dépenses actuelles vs. Budgétées



## Programmes

- Administration

La section administration comprend les dépenses pour les salaires et bénéfices des employés au bureau central, les honoraires du Conseil d'administration et les dépenses administratives de la Commission scolaire francophone TNO.

- Programme scolaire

Cette section inclue les dépenses opérationnelles des écoles telles que les salaires et bénéfices des enseignants, aide-enseignants, consultants, secrétaires et concierges. Le programme scolaire comprend également les frais de développement professionnel, transport par autobus, matériaux scolaire et les fournitures scolaires dans les écoles.

- Intégration scolaire

Les dépenses pour l'intégration scolaire supportent les écoles pour permettre à tous les élèves l'inclusion et la participation dans les classes régulières. Cette section inclue les salaires et bénéfices des enseignants, les aides-enseignants, le développement professionnel, matériaux et fournitures de classes associés avec le programme d'intégration scolaire.

- Frais de fonctionnement

Les frais de fonctionnement consistent aux dépenses d'opérations et de maintenances des écoles non couvert par le Gouvernement des Territoires du Nord-Ouest.

- Langues et cultures autochtones

Ce programme comprend les salaires et bénéfices des enseignants, les matériaux et les fournitures reliés au programme de Langue et Cultures Autochtones.

## **Sommaire**

La Commission scolaire francophone TNO a approuvé un déficit de (103 404 \$) en raison des dépenses légales prévues pour l'année 2015-16.

La Commission scolaire francophone TNO a terminé l'année fiscale avec un déficit annuel de (733\$). Par conséquent, le surplus accumulé est diminué à 576 831\$ comparativement à 577 564\$ au 30 juin 2015. Ce déficit annuel s'explique majoritairement par des revenus excédentaires non budgétés d'environ 55K\$ et des dépenses légaux moins grande qu'anticipés.

En 2016-17, nous sommes heureux d'offrir un nouveau Programme préscolaire pour les enfants de 4 ans – Les Renardeaux.

Finalement, les fonds budgétés pour l'année fiscale 2016-2017 s'enlignent avec notre Plan stratégique 2015-2020 dans le but de continuer à offrir un excellent programme d'éducation en français langue première dans nos deux écoles. Nous souhaitons une bonne rentrée scolaire à tous les élèves et les employés de la Commission scolaire francophone TNO.

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

**Management's Responsibility for Financial Reporting with respect to the school year ended June 30, 2016**


The Management Discussion and Analysis, Consolidated 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 Commission scolaire francophone Territoire du Nord-Ouest ("the Commission") 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.

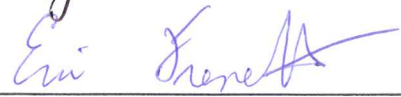
Management hereby asserts that adequate internal controls exist to ensure that transactions are complete, accurate and timely, appropriately authorized and include only valid transactions of the entity; that duties related to processes are appropriately segregated, that assets are safeguarded and that 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 the Commission 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 (ECE) of the Government of the Northwest Territories.

Approved and confirmed on behalf of the Commission

  
Yvonne Careen \_\_\_\_\_ Directrice générale

  
Eric Frenette, CGA \_\_\_\_\_ Contrôleur financier

September 20, 2016



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## Independent Auditors' Report

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

### *Report on the Consolidated Financial Statements*

We have audited the accompanying consolidated financial statements of Commission scolaire francophone Territoires du Nord-Ouest ("the Commission") which comprise the consolidated statement of financial position as at June 30, 2016 and the consolidated statements of operations, changes in net financial asset (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 Consolidated Financial Statements*

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

### *Auditors' Responsibility*

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

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

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



## Independent Auditors' Report (continued)

### *Basis for Qualified Opinion*

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

### *Qualified Opinion*

In our opinion, except for the possible effect of the matters described in the Basis of Qualified Opinion paragraph, these consolidated financial statements present fairly, in all material respects, the financial position of the Commission as at June 30, 2016 and the results of its operations, change in net debt and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### *Report on Other Legal and Regulatory Requirements*

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

Yellowknife, Northwest Territories  
September 20, 2016

A handwritten signature in black ink that reads "Crowe MacKay LLP".

Chartered Accountants

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Commission scolaire francophone Territoires du Nord-Ouest

**Consolidated Statement of Financial Position**

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As at June 30, 2016 2015

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**Financial Assets**

Cash (Note 4)	\$ 1,149,689	\$ 1,372,140
Restricted assets (Note 6)	-	45,000
Accounts receivable (Note 8)	329,992	215,575
	<b>1,479,681</b>	<b>1,632,715</b>

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**Liabilities**

Accounts payable and accrued liabilities (Note 10)	151,477	173,065
Payroll liabilities (Note 34)	576,672	666,574
Contributions repayable (Note 12)	-	17,410
Deferred revenue (Note 11)	-	45,000
Post-employment benefits (Note 17)	191,547	168,285

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**919,696** **1,070,334**

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**Net financial assets** **559,985** **562,381**

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**Non-financial assets**

Prepaid expenses and deposits (Note 20) 16,846 15,183

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**Accumulated surplus** **\$ 576,831** **\$ 577,564**

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Represented By:

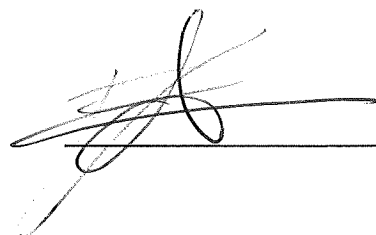
**Operating surplus** **\$ 576,831** **\$ 577,564**

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Contractual obligations and contingencies (Note 24 and 25)

Approved on behalf of the Board:

 Trustee

 Trustee

Commission scolaire francophone Territoires du Nord-Ouest

Consolidated Statement of Operations

For the year ended June 30,	2016 Budget	2016 Actual	2015 Actual
<b>Revenue</b>			
<b>Government of the NWT Education, Culture, &amp; Employment</b>			
ECE Regular contributions	\$ 4,455,809	\$ 4,333,304	\$ 4,210,418
French language instruction	1,152,850	1,152,850	1,152,850
ECE Other contributions (Note 33)	10,000	172,130	115,836
<b>Total GNWT ECE</b>	<b>5,618,659</b>	<b>5,658,284</b>	<b>5,479,104</b>
GNWT Other contributions (Note 34)	-	23,027	-
<b>Total GNWT</b>	<b>5,618,659</b>	<b>5,681,311</b>	<b>5,479,104</b>
<b>Government of Canada</b>			
Other contributions	44,400	47,553	39,264
<b>Education body generated funds</b>			
Northwest Territories Teachers' Association			
Contributions	-	9,039	9,438
Interest	-	19,298	-
School fees	5,000	12,492	4,475
Other revenue	70,000	23,732	83,854
	75,000	64,561	97,767
	<b>5,738,059</b>	<b>5,793,425</b>	<b>5,616,135</b>
<b>Expenses (Schedule 1)</b>			
Administration	718,649	598,861	724,440
School programs	3,998,029	4,083,652	3,728,314
Inclusive schooling	852,786	855,388	846,870
Operations and maintenance	103,065	110,999	131,699
Aboriginal languages	168,932	145,258	111,725
	<b>5,841,461</b>	<b>5,794,158</b>	<b>5,543,048</b>
<b>Operating surplus (deficit) before other items</b>	<b>(103,402)</b>	<b>(733)</b>	<b>73,087</b>
<b>Other items</b>			
Grant in-kind - Assets provided at no cost (Note 23)	-	164,160	164,160
Rent expense - Assets provided at no cost (Note 23)	-	(164,160)	(164,160)
<b>Operating surplus (deficit)</b>	<b>(103,402)</b>	<b>(733)</b>	<b>73,087</b>
<b>Opening accumulated surplus (deficit)</b>	<b>577,564</b>	<b>577,564</b>	<b>504,477</b>
<b>Closing accumulated surplus</b>	<b>\$ 474,162</b>	<b>\$ 576,831</b>	<b>\$ 577,564</b>

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Commission scolaire francophone Territoires du Nord-Ouest

**Consolidated Statement of Changes in Net Financial Assets (Debt)**

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For the year ended June 30,	2016	2015
Operating surplus	\$ (733)	\$ 73,087
Use (acquisition) of prepaid expenses and deposits	(1,663)	10,931
Increase in net financial assets	(2,396)	84,018
Net financial assets (debt), beginning of year	562,381	478,363
Net financial assets, end of year	\$ 559,985	\$ 562,381

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Commission scolaire francophone Territoires du Nord-Ouest

**Consolidated Statement of Cash Flows**

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For the year ended June 30, 2016 2015

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*Cash provided by (used in):*

**Operating transactions**

Operating surplus \$ (733) \$ 73,087

**Changes in non-cash assets and liabilities**

Increase (decrease) in accounts receivable (114,417) 69,622  
Increase (decrease) in accounts payable (21,587) (99,258)  
Increase (decrease) in payroll liabilities (89,902) 96,381  
Increase (decrease) in contributions repayable (17,410) (43,366)  
Increase (decrease) in deferred revenue (45,000) 10,000  
Increase (decrease) in post-employment benefits 23,262 11,638  
Increase (decrease) in prepaid expenses and deposits (1,664) 10,932

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Increase in cash and cash equivalents (267,451) 129,036

Cash and cash equivalents at beginning of year 1,417,140 1,288,104

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Cash and cash equivalents at end of year \$ 1,149,689 \$ 1,417,140

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**Cash and cash equivalents consist of:**

Cash \$ 1,149,689 \$ 1,372,140  
Restricted cash (note 6) - 45,000

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**\$ 1,149,689 \$ 1,417,140**

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Commission scolaire francophone Territoires du Nord-Ouest

Schedule 1  
Consolidated Details of Expenses

For the year ended June 30,

	School Programs	Inclusive Schooling (schedule 3)	Operations & Maintenance	Administration	Aboriginal Languages (schedule 2)	Total 2016	Budget 2016	Total 2015
<b>Salaries</b>								
Teacher salaries	\$ 2,879,052	\$ 444,500	\$ -	\$ -	\$ 57,844	\$ 3,381,396	\$ 3,348,111	\$ 3,106,506
Instruction assistants	209,095	217,474	-	-	-	426,569	420,158	384,603
Non-instruction staff	391,726	49,797	-	373,492	-	815,015	817,460	869,838
Board/trustee honoraria	-	-	-	38,884	-	38,884	43,417	35,579
	3,479,873	711,771	-	412,376	57,844	4,661,864	4,629,146	4,396,526
<b>Employee Benefits</b>								
Employee benefit	-	-	36,823	-	-	36,823	26,000	27,959
Leave and termination	-	-	22,884	-	-	22,884	20,765	55,103
	-	-	59,707	-	-	59,707	46,765	83,062
<b>Services Purchased/Contracted</b>								
Advertising/Publishing	-	-	6,653	14,436	-	21,089	37,000	22,617
Communication	14,639	-	-	9,510	-	24,149	30,500	27,400
Contracted services	77,864	43,086	-	48,753	-	169,703	259,000	251,990
Maintenance & repairs	15,724	-	44,639	-	-	60,363	61,300	54,925
Other	60,865	60,675	-	40,945	36,819	199,304	206,300	150,413
Rental/leases	112,885	-	-	11,573	-	124,458	105,000	111,765
Student travel	61,738	-	-	-	-	61,738	64,000	55,527
Travel	20,688	11,118	-	34,840	14,665	81,311	57,500	37,046
	364,403	114,879	51,292	160,057	51,484	742,115	820,600	711,683
<b>Supplies and Materials</b>								
Freight	153	4,726	-	535	-	5,414	4,550	1,872
Materials	239,223	24,012	-	25,893	35,930	325,058	340,400	349,905
	239,376	28,738	-	26,428	35,930	330,472	344,950	351,777
<b>Total</b>	\$ 4,083,652	\$ 855,388	\$ 110,999	\$ 598,861	\$ 145,258	\$ 5,794,158	\$ 5,841,461	\$ 5,543,048

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Commission scolaire francophone Territoires du Nord-Ouest

Schedule 2  
Details of Aboriginal Language and Culture Expenses

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For the year ended June 30, 2016

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	Student Instructions	School Activities & Integrated Community Programs	Total
<b>Function Salaries</b>			
ALCBE teachers	\$ 57,844	\$ -	\$ 57,844
Honoraria	-	26,819	26,819
Elders in the schools	-	10,000	10,000
	<b>57,844</b>	<b>36,819</b>	<b>94,663</b>
<b>Services Purchased/Contracted</b>			
Travel	-	14,665	14,665
	-	<b>14,665</b>	<b>14,665</b>
<b>Materials/Supplies/Freight</b>			
Materials	-	35,930	35,930
	<b>\$ 57,844</b>	<b>\$ 87,414</b>	<b>\$ 145,258</b>

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Commission scolaire francophone Territoires du Nord-Ouest

Schedule 3  
Details of Inclusive Schooling Expenses

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For the year ended June 30, 2016

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	Staff Development	Student Resources	General Inclusive Schooling	Total
<b>Function Salaries</b>				
Consultants	\$ -	\$ -	\$ 49,797	\$ 49,797
Program support teachers	-	-	444,500	444,500
Supportive assistants	-	-	217,474	217,474
	-	-	711,771	711,771
<b>Services Purchased/Contracted</b>				
Contracted services	-	-	43,086	43,086
Other	60,675	-	-	60,675
Travel	-	-	11,118	11,118
	60,675	-	54,204	114,879
<b>Materials/Supplies/Freight</b>				
Freight	-	-	4,726	4,726
Materials	-	24,012	-	24,012
	-	24,012	4,726	28,738
	\$ 60,675	\$ 24,012	\$ 770,701	\$ 855,388

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Commission scolaire francophone Territoires du Nord-Ouest

Schedule 4  
French Language Funding

For the year ended June 30, 2016

	Contributions from GNWT	Commitments from Commission	Expenditures	(Under) Over Funding
<b>STUDENT PARTICIPATION</b>				
School administration (salary)	\$ 231,500	\$ 20,000	\$ 250,715	\$ 785
Retention bursaries	12,000	-	25,000	(13,000)
2 grade level per class (salary)	250,350	1,700,000	2,366,897	(416,547)
2 secretaries / librarian (salary)	117,500	48,000	181,732	(16,232)
<b>SCHOOL PROGRAMS</b>				
Cyber pedagogy (salary)	105,000	10,000	115,339	(339)
Technology resources	60,000	-	60,054	(54)
<b>PROGRAM ENRICHMENT</b>				
Partnership early childhood	30,000	-	107,144	(77,144)
Teacher assistants for francisation (salary)	120,000	20,000	136,951	3,049
Art Program	75,000	-	86,495	(11,495)
Cultural activities	40,000	-	48,287	(8,287)
French resource purchase	30,000	5,000	46,857	(11,857)
<b>EDUCATIONAL SUPPORT FOR PERSONNEL</b>				
Mentors in literacy and numeracy	35,000	15,000	69,810	(19,810)
Mentors in literacy and numeracy (O&M)	25,500	-	50,464	(24,964)
Professional development	21,000	20,000	56,199	(15,199)
<b>Total</b>	<b>\$ 1,152,850</b>	<b>\$ 1,838,000</b>	<b>\$ 3,601,944</b>	<b>\$ (611,094)</b>
<b>Regular GNWT Funding</b>				
<b>Total</b>	<b>\$ 4,333,304</b>			

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Commission scolaire francophone Territoires du Nord-Ouest

Schedule 5  
Infrastructure

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For the year ended June 30, 2016

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	Total
<b>GNWT ECE - Personnel Infrastructure</b>	
Contributions	\$ 58,765
<b>Expenditures</b>	
Staffing:	
Advertising	6,653
Removal in/transfer	11,391
Termination and leave	11,493
WCB casual	467
WCB permanent	36,355
	<b>66,359</b>
<b>Personnel infrastructure net</b>	<b>(7,594)</b>
<b>Utilities and Leases Infrastructure</b>	
Contributions	\$ 44,300
<b>Expenditures</b>	
Other	18,025
Maintenance	26,614
	<b>44,639</b>
<b>Utilities and leases infrastructure net</b>	<b>(339)</b>
<b>Surplus repayable (receivable)</b>	<b>\$ (7,933)</b>

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Commission scolaire francophone Territoires du Nord-Ouest

Schedule 6  
Student Success Initiative

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For the year ended June 30, 2016

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	<b>Total</b>
<b>Revenue - GNWT</b>	<b>\$ 23,647</b>
<b>Expenditures</b>	
Salaries/Wages	16,014
Facilitator fees	3,049
Substitute teacher	19,063
<b>Travel</b>	<b>4,477</b>
<b>Workshop expenditures</b>	
Materials	330
<b>Total expenditures</b>	<b>23,870</b>
<b>Deficit</b>	<b>\$ (223)</b>

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June 30, 2016

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## 1. Nature of the Organization

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

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

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

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

## 2. Significant Accounting Policies

### (a) Basis of Accounting

The consolidated financial statements of the Commission have been prepared in accordance with Canadian public sector accounting standards. The consolidated financial statements have, in management's opinion, been properly prepared within 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 consolidated financial statements. The accrual basis of accounting is utilized for all funds. Under the 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.

### (b) Cash and Cash Equivalents

Cash and cash equivalents are comprised of bank account balances, net of outstanding cheques.



June 30, 2016

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## 2. Significant Accounting Policies (continued)

### (c) Financial Instruments

The Commission classifies its financial instruments at cost or amortized cost. The Commission's accounting policy for this financial instrument category is as follows:

This category includes cash, restricted assets, accounts receivable, accounts payable and accrued liabilities, contributions repayable and payroll liabilities. They are initially recognized at cost and subsequently carried at amortized cost using the effective interest rate method, less any impairment losses on financial assets.

Transaction costs related to financial instruments in the amortized cost category are added to the carrying value of the instruments.

Write-downs on financial assets in the amortized cost category are recognized when the amount of a loss is known with sufficient precision, and there is no realistic prospect of recovery. Financial assets are then written down to net recoverable value with the write-down being recognized in the statement of operations.

### (d) Non-financial Assets

Assets are classified as either financial or non-financial. Financial assets are assets that could be used to discharge existing liabilities or finance future operations. Non-financial assets are acquired, constructed or developed assets that do not normally provide resources to discharge existing liabilities but are employed to deliver services that may be consumed in normal operations and are not for resale in the normal course of operations. Non-financial assets include tangible capital assets and prepaid expenses. These assets do not normally provide resources to discharge the liabilities of the Commission unless they are sold.

### (e) Tangible Capital Assets

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

## 2. Significant Accounting Policies (continued)

### (f) Revenue Recognition

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

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

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

#### **GNWT - regular contributions**

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

#### **GNWT - French minority language**

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

#### **Other contributions**

The Commission follows the deferral method of accounting for contributions from funding arrangements. Unrestricted contributions are recognized as revenue when they are received or receivable, if the amount can be reliably estimated and its collection is reasonably assured. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Funds received that are not expended at year-end are recorded as either deferred revenue or contributions repayable depending upon the terms of the contribution agreement.

#### **Special Purpose funds**

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

#### **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.

June 30, 2016

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**2. Significant Accounting Policies (continued)**

**(g) 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.

**(h) Budget Data**

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

The final priorities and funding allocations are determined by the Trustees of the Commission at a special meeting called for the purposes of reviewing budget proposals, recommending changes, additions or deletions and adopting the proposed budget. The budget is legally adopted by a motion of the Board in accordance with Section 135(2) 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 revenue and expenditures for operations. Budgets are considered a management control and planning tool and as such are incorporated into the accounting system of the Commission.

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

**(i) 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 consolidated financial statements and the amounts of revenue and expenses during the period. Actual results could differ from these estimates.

**(j) Inventories Including Materials and Supplies**

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

**Notes to Consolidated Financial Statements**

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June 30, 2016

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**2. Significant Accounting Policies (continued)**

**(k) 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 as a liability.

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 Commission determines the start dates of their UNW employees and accrues the related payroll liability as appropriate.

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

**(l) Post-employment Benefits, Compensated Absences and Termination Benefits**

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

**(m) Special Purpose Funds**

Student activity funds which are controlled by students or parties other than the Commission are not included even if custody of the funds is held by the Commission. Examples of excluded funds might be student clubs or associations for which the Commission has no ongoing responsibility of liability for losses.

**(n) Donated Goods and Services**

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

June 30, 2016

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## 2. Significant Accounting Policies (continued)

### (o) Liability for Contaminated Sites

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organize or radioactive material or live organism that exceeds an environmental standard. A liability would be recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when all the following criteria are met: an environmental standard exists; contamination exceeds the environmental standard; The Commission is directly responsible and accepts responsibility and a reasonable estimate of the amount can be made. The best estimate of the liability includes all costs directly attributable to remediation activities and is reduced by expected net recoveries based on information available as at June 30, 2016.

At each financial reporting date, management reviews the carrying amounts of the liability. Any revisions required to the amount previously recognized is accounted for in the period revisions are made. Management at the Commission has concluded that there is no contamination that exceeds environmental standards and as a result there are no liabilities for contaminated sites.

## 3. Future Accounting Changes

### Related party disclosures, Section PS 2200

PSAB approved Section PS 2200, Related Party Disclosures. This Section is effective for fiscal periods beginning on or after April 1, 2017. Earlier adoption is permitted. This Section defines related parties and establishes disclosures required for related party transactions. It is expected that reasonable efforts would be made to identify related party transactions. This may involve adopting policies and procedures designed to ensure that these transactions are appropriately identified, measured and disclosed in the financial statements. Not all related party relationships or transactions occurring between related parties are required to be disclosed. Disclosure is generally required when related party transactions have occurred at a value different from that which would have been arrived at if the parties were unrelated. However, not all of these transactions are reportable under this Section. Only those transactions that have or could have a material financial effect on the financial statements are disclosed.

The impact of the transition to this accounting standard has not yet been determined.

### Inter-entity Transactions, Section PS 3420

PSAB approved Section PS 3420, Inter-entity Transactions. This Section is effective for fiscal periods beginning on or after April 1, 2017. Earlier adoption is permitted. 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. This section may be applied in conjunction with Related Party Disclosures, Section PS 2200.

The impact of the transition to this accounting standard has not yet been determined.

**Notes to Consolidated Financial Statements**

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June 30, 2016

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**3. Future Accounting Changes (continued)**

**Assets, Section PS 3210**

PSAB approved Section PS 3210, Assets. This Section is effective for fiscal periods beginning on or after April 1, 2017. Earlier adoption is permitted. This Section provides guidance on how to apply the definition of assets as set out in Section PS 1000, and establishes standards for disclosure of assets except certain specific types of assets, which are dealt with in other Sections.

The impact of the transition to this accounting standard has not yet been determined.

**Contingent Assets, Section PS 3320**

PSAB approved Section PS 3320, Contingent Assets. This Section is effective for fiscal periods beginning on or after April 1, 2017. Earlier adoption is permitted. This Section defines and establishes standards for disclosure of contingent assets except certain specific types of contingent assets.

The impact of the transition to this accounting standard has not yet been determined.

**Contractual Rights, Section PS 3380**

PSAB approved Section PS 3380, Contractual Rights. This Section is effective for fiscal periods beginning on or after April 1, 2017. Earlier adoption is permitted. This Section defines and establishes standards for disclosure of rights to economic resources arising from contracts or agreements that will result in both an asset and revenue in the future except certain specific types of contractual rights.

The impact of the transition to this accounting standard has not yet been determined.

**Student Activity Funds**

Under direction from the Government of Northwest Territories - Department of Education, Culture and Employment, student funds may be required to be reported on the consolidated financial statements of the Commission in the future.

**4. Cash and Cash Equivalents**

	2016	2015
Cash	\$ 1,149,689	\$ 1,372,140

The cash is held in a bank account with Royal Bank of Canada (RBC).

**5. Special Purpose Funds**

The Commission does not have special purpose funds.

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

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**June 30, 2016**

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**6. Restricted Assets**

Restricted Cash represents funds held in trust for the purpose of covering legal costs related to legal action against the GNWT for the provision of additional classroom space in Hay River (Note 25) received from Programme d'appui aux droits linguistiques (PADL) / Language Rights Support Program of Canada.

**7. Portfolio Investments**

The Commission does not have any portfolio investments.

**8. Accounts Receivable**

	Accounts Receivable 2016	Allowance for doubtful accounts 2016	Net 2016	Net 2015
GNWT - Department of Education, Culture and Employment	\$ 146,697	\$ -	\$ 146,697	\$ 113,891
GNWT - Department of Health and Social Services	-	-	-	2,000
Trade Receivable	183,625	330	183,295	99,684
	<b>\$ 330,322</b>	<b>\$ 330</b>	<b>\$ 329,992</b>	<b>\$ 215,575</b>

**9. Inventory**

The Commission does not have inventory.

**10. Accounts Payable and Accrued Liabilities**

	2016	2014
GNWT - Department of Education, Culture and Employment	\$ 17,410	\$ 15,792
Trade payables	134,067	157,273
	<b>\$ 151,477</b>	<b>\$ 173,065</b>

**11. Deferred Revenue**

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

	2016	2015
PADL funding	\$ -	\$ 45,000

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

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**June 30, 2016**

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**12. Contributions Repayable**

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

	2016	2015
<b>Government of the Northwest Territories</b>		
Department of Education, Culture and Employment - Infrastructure funding	\$ -	\$ 17,410

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**13. Due From and To the Government of Canada**

The Commission does not have amounts due from and to the Government of Canada.

**14. Capital Lease Obligations**

The Commission does not have capital lease obligations.

**15. Pensions**

The Commission does not have pensions.

**16. Long-Term Debt**

The Commission does not have long-term debt.

**17. Post-Employment Benefits**

Under the conditions of employment, employees earn 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. The payment of these benefits is dependent on employees leaving the Commission.

These liabilities are to be funded in the year they become due through regular annual budget allocations that are received from the GNWT.

	2016	2015
Termination and severance benefits	\$ 32,913	\$ 72,488
Removal liability benefits	158,634	95,797
	<b>\$ 191,547</b>	<b>\$ 168,285</b>

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

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**June 30, 2016**

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**18. Trust Assets Under Administration**

The Commission does not have trust assets under administration.

**19. Tangible Capital Assets**

The Commission does not have tangible capital assets.

**20. Prepaid Expenses and Deposits**

	2016	2014
Other prepaids	\$ 16,846	\$ 15,183

**21. Accumulated Surplus/Deficit**

A breakdown is included in the consolidated statement of financial position.

**22. Capital Advances**

The Commission does not have capital advances.

**23. GNWT Assets Provided At No Cost**

	Cost	Accumulated Amortization	2016 Net Book Value	2015 Net Book Value
Ecole Allain St-Cyr	\$ 3,392,305	\$ 1,463,094	\$ 1,929,211	\$ 2,014,011
Ecole Boreale	3,638,058	929,710	2,708,348	2,799,131
Ecole Allain St-Cyr Phase 1	4,490,598	941,403	3,549,195	3,679,044
Final deficiencies	320,909	50,368	270,541	278,577
Ecole Boreale Modular Units	1,189,060	203,912	985,148	1,017,715
Ecole Boreale Pellet Boiler	86,115	26,911	59,204	63,510
	13,117,045	3,615,398	9,501,647	9,851,988
<b>Deferred Capital Contribution</b>				
Ecole Allain St-Cyr	(3,230,000)	(1,296,250)	(1,933,750)	(2,018,750)
Ecole Boreale	(2,600,000)	(686,851)	(1,913,149)	(1,977,277)
Ecole Allain St-Cyr Phase 1	(1,300,000)	(287,208)	(1,012,792)	(1,049,845)
	\$ 5,987,045	\$ 1,345,089	\$ 4,641,956	\$ 4,806,116

Rent expense of \$164,160 (2015 - \$164,160) was offset by a grant in-kind.

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

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**June 30, 2016**

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**24. Contractual Obligations**

The Commission has entered into agreements for, or is contractually committed to, the following expenses payable subsequent to June 30, 2016.

The future minimum payments are as follows:

	Expires in fiscal year	2017	2018-2021	Total
<b>Equipment leases</b>				
Workcenter 5955	2021 \$	3,227 \$	14,521 \$	17,748
Printer/Mono Scanner				
Xerox WC7845i	2020	4,000	12,001	16,001
Canon 1R3200	2017	7,940	-	7,940
		<b>15,167</b>	<b>26,522</b>	<b>41,689</b>
<b>Operational Contracts</b>				
First Canada ULC	2018	34,000	34,000	68,000
		<b>\$ 49,167</b>	<b>\$ 60,522</b>	<b>\$ 109,689</b>

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**25. Contingencies**

In early June 2012, a judgement was decreed in the legal action brought by the Commission against the GNWT to provide additional classroom space in Hay River and to assert the right to enrol students in both schools, and in a second legal action brought against the GNWT by L'Association des Parents Ayants Droit, with the support of the Commission, to provide additional classroom space in Yellowknife. In this judgement the GNWT was ordered by the Supreme Court of the Northwest Territories to reimburse \$1,127,287 to the Commission. Payment was received during the fiscal year ended June 30, 2014.

During the fiscal year ended June 30, 2015, the GNWT submitted an appeal and was successful. The Commission then submitted an appeal to the Supreme Court of Canada which was refused to be heard. The amounts owing through the GNWT appeal process have not yet been determined.

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Commission scolaire francophone Territoires du Nord-Ouest

Notes to Consolidated Financial Statements

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June 30, 2016

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26. Related Parties

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

	2016		2015
<b>Accounts Receivable</b>			
GNWT - Department of Education, Cultural and Employment	\$ 146,697	\$	124,149
GNWT - Department of Health and Social Services	-		2,000
	<b>\$ 146,697</b>	<b>\$</b>	<b>126,149</b>

**Accounts Payable**

GNWT - Department of Education, Cultural and Employment	\$ 17,410	\$	4,802
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**Salaries and wages payable**

GNWT - Department of Finance (salaries and wages payable)	\$ 570,684	\$	569,117
GNWT - Department of Finance (employee deductions payable)	5,988		1,075
	<b>\$ 576,672</b>	<b>\$</b>	<b>570,192</b>

27. Budget Data

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 includes 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 revenue 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 Commission.

The budget figures presented are those approved by the Trustees of the Commission on June 18, 2015 and have not been audited.

June 30, 2016

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## 28. Economic Dependence

The Commission receives its funding primarily from the GNWT. If the funding arrangements were to change management is of the opinion that the Commission's operations would be significantly affected.

## 29. Risk Management

The Commission is exposed to credit and liquidity risks from its financial instruments. Qualitative and quantitative analysis of the significant risks from the Commission's financial instruments is provided by type of risk below. The Commission is exposed to credit and liquidity risks from its financial instruments. Qualitative and quantitative analysis of the significant risks from the Commission's financial instruments is provided by type of risk below.

### a) Credit risk

Credit risk is the risk of financial loss to the Commission if a debtor fails to make payments of interest and principal when due. The Commission is exposed to this risk relating to its cash, restricted assets, and accounts receivable. The Commission holds its cash in accounts with federally regulated chartered banks who are insured by the Canadian Deposit Insurance Corporation. In the event of default, the Commission's cash in accounts are insured up to \$100,000.

The Commission's maximum exposure to credit risk is represented by the financial assets balance for a total of \$1,479,681 (2015 - \$1,632,715).

Accounts receivable are ultimately due from the departments of the Government of the Northwest Territories (GNWT) and pertain to outstanding contribution agreements. There is a concentration of credit risk in cash as the majority of the deposits are held in one Canadian chartered bank and the balance is in excess of the insurable limit. There is also a concentration risk in accounts receivable as more than 10% of the total balance is from the Government of the Northwest Territories. At June 30, 2016, receivables from the GNWT comprised approximately 44% of the total balance. The amounts represent a low credit risk as the debtors are reputable governments and government organizations with a good credit score. The Commission reduces its risk exposure by following up on old account receivables for collection.

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Commission scolaire francophone Territoires du Nord-Ouest

Notes to Consolidated Financial Statements

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June 30, 2016

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29. Risk Management (continued)

b) Liquidity risk

Liquidity risk is the risk that the Commission will not be able to meet all cash outflow obligations as they come due. The Commission mitigates this risk by monitoring cash activities and expected outflows through budgeting and maintaining an adequate amount of cash to cover unexpected cash outflows should they arise.

The Commission's maximum exposure to liquidity risk is represented by accounts payable, accrued liabilities, payroll liabilities and contributions repayable for a total \$728,149 (2015 - \$857,049).

The financial assets including cash, restricted assets and accounts receivable, mature within 6 months. The financial liabilities including accounts payable and accrued liabilities, contributions repayable and payroll liabilities mature within 6 months.

There have been no significant changes from the previous year in the exposure to risk or policies, procedures, and methods used to measure the risk.

30. Expenditures By Object

	2016 Budget	2016 Actual	2015 Actual
Compensation	\$ 4,675,912	\$ 4,710,079	\$ 4,433,711
Materials/freight	354,950	350,471	361,779
Services purchased/contracted	810,600	733,608	747,561
	<b>\$ 5,841,462</b>	<b>\$ 5,794,158</b>	<b>\$ 5,543,051</b>

31. Subsequent Events

There were no subsequent events that have taken place between June 30, 2016 and the date the audit report was signed.

32. Comparative Figures

The financial statements have been reclassified, where applicable, to conform to the presentation used in the current year.

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Commission scolaire francophone Territoires du Nord-Ouest

Notes to Consolidated Financial Statements

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June 30, 2016

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33. ECE Other Contributions

	2016		2015
Government of the Northwest Territories - Department of Education, Culture and Employment			
Bussing	\$ 62,349	\$	56,650
Other	59,245		17,686
Rental	50,536		41,500
	<u>\$ 172,130</u>	<u>\$</u>	<u>115,836</u>

34. GNWT Other Contributions

	2016		2015
Government of the Northwest Territories			
Department of Health and Social Services	\$ 5,070	\$	-
Department of Municipal and Community Affairs	17,957		-
	<u>\$ 23,027</u>	<u>\$</u>	<u>-</u>

35. Payroll Liabilities

	2016		2015
NWTTA	\$ 409,158	\$	468,270
UNW School Year	75,895		99,616
Other June 30	91,619		98,688
	<u>\$ 576,672</u>	<u>\$</u>	<u>666,574</u>

36. Statement of Remeasurement Gains and Losses

The Commission does not have remeasurement gains and losses.