

**BEAUFORT-DELTA EDUCATION COUNCIL
INUVIK, NT**

**CONSOLIDATED ANNUAL FINANCIAL REPORT
June 30, 2017**

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Message from Superintendent of Schools Chris Gilmour

On behalf of the Beaufort Delta Education Council (BDEC), I am pleased to present the Annual Report for 2016 - 2017. The Management Discussion and Analysis (MD&A) is presented as a go-forward responsibility of the management and the Board Members to promote transparency and accountability.

This fiscal year marks the end of the third year of BDEC's 2014 – 2017 Strategic Plan. BDEC's Strategic Plan and Action Plan define our direction and determine our allocation of resources. BDEC's goals are clearly defined as:

- Student Success
- Small Community Schools
- Assessment Practices
- Early Childhood Development
- Professional Capacity
- Culture, Identity and Well-being
- System Accountability

This approach will enable BDEC to clearly state the progress that the organization has made and will highlight areas where improvement is needed. Some of the key accomplishments in 2016 - 2017 include:

- Continued partnership with the Gwich'in Tribal Council (GTC) on development of a high school course to reflect the Gwich'in culture and history.
- Partnership with the Inuvialuit Regional Corporation (IRC). The IRC continues to contribute financially to BDEC's Data Analyst position.
- The expansion of the eLearning program for the year ended 2016 added 2 additional schools outside of our region. The plan is to add additional schools in each of the next several years. The eLearning program provides high school students from small communities the opportunity to stay in their home community to complete high school. The program offers courses that are not available in the smaller communities; courses that require specialists that cannot be afforded. The program hosted out of East Three Secondary School provides 'face to face' live classes through videoconferencing to students from three NWT regions. The pilot program has already begun to show signs of an increase in the average success rate of students and this is a principal factor for continuing the program. Over 70% of students that enroll in eLearning classes have passed their "-1" classes.
- BDEC has collaborated with IRC's initiative to hire candidates referred to as "Student and Family Support Workers" who are working in the communities of Inuvik, Aklavik, Tuktoyaktuk, Ulukhaktok, Paulatuk and Sachs Harbour. The Student and Family Support Workers will work with students (with parental approval) to improve student success by addressing attendance concerns and other matters.
- Common Math Assessments (CMAs) continue where each unit in math was assessed in grades 2-9. These assessments will help BDEC achieve greater consistency in mathematics assessment across the district. Student results are being collected with the long-term goal of

- identifying areas of strength and weakness which will assist in program planning and providing more targeted supports in math and numeracy.
- BDEC students in Grades 6 and 9 wrote the Alberta Achievement Test (AATs) in English language Arts, mathematics and French Language Arts. Alberta had planned to discontinue the Grade 6 and Grade 9 AATs in 2015 and 2016 respectively, this plan has been postponed. Students in grades 6 and 9 in the NWT will continue to write the AATs until further notice.
- Access to High School Education, formerly the 'Home Boarding Program' provides academic, behavioral and financial support for students who do not have access to high school courses in their communities. Students are from Sachs Harbour and Tsiigehtchic and enroll in school at East Three Secondary School in Inuvik.

The world of education is changing globally, nationally and territorially. The Beaufort Delta Education Council (BDEC) recognizes the importance of embracing these changes to prepare northern students for participation in a 21st century economy. There is a significant achievement gap between Aboriginal students and non-Aboriginal students. BDEC is committed to addressing this achievement gap. Research indicates that culture-based educational strategies impact student outcomes. With our focus on indigenizing education, BDEC will continue to ensure teaching and learning is done in context and more and more meaningful to the students it serves.

Overview

The Beaufort Delta Education Council (BDEC) effective the 2017 – 2018 year provides Junior Kindergarten to Grade 12 instruction for 1,350 students through 9 schools in the 8 communities of Inuvik, Aklavik, Fort McPherson, Tsiiigehtchic, Tuktoyaktuk, Sachs Harbour, Ulukhaktok, and Paulatuk. The change from previous years was to implement Junior Kindergarten for all 4-year old children in the NWT which was a priority set by the 18th Legislative Assembly.

Sachs Harbour and Paulatuk offer education from Junior Kindergarten to Grade 9 at which time the Access to Education program makes arrangements for the students to live in Inuvik for full time attendance of high school. The program encourages students to become role models for other students in their communities. The Access to Education program accomplishes this by ensuring that the students have regular visits with their families, regular trips home, and provides assistance for the family to attend the graduation of their children from the Inuvik High School.

BDEC is committed to delivery of culture-based education to the students and receives extensive support for various programs from the Gwich'in Tribal Council (GTC) and the Inuvialuit Regional Corporation (IRC). Both GTC and IRC are actively involved in helping to develop on the land programs, and additional support was received from ITI for the Take a Kid Hunting and Take a Kid Trapping programs. All of the schools provide Aboriginal Language and Culture programs which encourages students to succeed through a better understanding and awareness of their culture and language.

Vision

Empowered by culture-based education, students are inspired to succeed.

Mission Statement

The Beaufort Delta Education Council will strengthen partnerships to build thriving school communities which embrace and deliver culture-based education by providing tools and resources for student success.

Strategic Plan

The fundamental purpose of the BDEC's Strategic Plan is to align our resources and actions with our Mission and Vision. BDEC is committed to providing what our communities are requesting: an education system that is purposeful and relevant to the lives and future goals of northern students. In addition to reaching consensus through consultation with community members, parents and school staff in partnership with the Gwich'in Tribal council and the Inuvialuit Regional Corporation, BDEC is committed to confronting our fiscal reality. With declining education dollars all school boards are faced with doing more with less funding.

BDEC's strategic plan consists of Three Pillars:

Pillar 1: Encourage every child to reach their full potential through inclusive and culture-based education.

Goals

1. Continue, and expand upon, the use of differentiated instruction and differentiated assessment to improve academic (literacy and numeracy) skills using Inuuqatigiit and Dene Kede curricula.
2. Expand and improve math, science and technology knowledge through instruction and assessment and use of technology for learning.
3. Communicate and share expectations with students and families about student progress, from early childhood to graduation. This will include collaboration with community partners to enhance and support early childhood programming.
4. Identify student pathways to learning that will lead to graduation and improve students' opportunities to explore career and education choices.
5. Collect baseline data related to student attendance and set annual goals for improvement.

Pillar 2: Strengthen and build community partnerships to foster strong relationships that inspire BDEC students as future northern leaders.

Goals

1. Create, inspire and support more opportunities for students and staff to experience culture-based education on the land and in BDEC schools.
2. Support greater collaboration between school and community.
3. Promote active, healthy living and support wellness through physical, social and mental health initiative. Limit risk factors and increase healthy protective factors for students.
4. Transform learning by identifying and supporting trades awareness opportunities and practical hands-on skills and learning opportunities, including on-the-land and traditional skills accreditation.
5. Showcase and develop strengths throughout BDEC by recognizing both successes and attempts.

Pillar 3: Support and sustain BDEC schools by effectively and creatively managing our organizational, physical and financial resources.

Goals

1. Ensure all school facilities are safe, well-maintained and inviting work and learning environments.
2. Improve technology and structural capabilities organizationally to monitor progress, manage resources and provide accurate and relevant assessment data.
3. Increase organizational capacity for leadership and management capacity in our region (DEA's, Staff Development, and new Teacher Orientations) through specific skills training and on-going support.

4. Improve BDEC's ability to retain competent staff to provide continuity of programming for all students.

Following direction from ECE, BDEC is transitioning from it's four year strategic plan to an annual Operating Plan. For this fiscal year, all stated pillars and goals will remain the same. The District Education Council (DEC) will review the strategic plan and make appropriate changes to be included in the 2018-2019 Operating Plan.

BDEC Board of Directors

The BDEC Board of Directors are appointed by the DEA's from the local communities. Both Gwich'in Tribal Council and the Inuvialuit Regional Corporation have the authority to appoint one position (each) on the BDEC Board. DEA positions are elected in the local communities and serve for a three year term. At the February 2017 Regular Board Meeting of the BDEC Board, the new members of the BDEC Board were introduced, and elections were held for the Chairperson, Vice-Chairperson and Member at Large for the Board. The BDEC Board had one face to face meeting, and two video conference meetings during the 2016 – 2017 year.

Chairperson	Rebecca Blake
Vice-Chairperson	Gilbert Thrasher Sr
Member-at-Large	Darlene Gruben
Aklavik	Lorna Storr
Fort McPherson	Rebecca Blake
Inuvik	Lesa Semmler
Paulatuk	Gilbert Thrasher Sr
Sachs Harbour	Sharon Green
Tsiigehthchic	Anna May MacLeod
Tuktoyaktuk	Darlene Gruben
Ulukhaktok	Joanne Ogina
Gwich'in Tribal Council	Robert Charlie
Inuvialuit Regional Corporation	Lucy Kuptana

The Executive Committee consists of the Chairperson, the Vice-Chairperson, the Member-at-Large which are elected by the BDEC Board, and the two appointed positions from GTC and IRC. The Executive Committee meets monthly with the BDEC Board Office Staff.

BDEC Staff

Superintendent of Schools	Chris Gilmour
Supervisor of Schools	Frank Galway
Comptroller	Gary McBride
Public Affairs Coordinator	Sheila Nasogaluak
LAN Manager	Michael Reardon
Technical Officer	Dylan Blais
Finance Officers	Ken Crocker
	Kurt Scheiwiller

Administrative Assistant

Lisa Steen

Consultants

Aboriginal Language and Culture
Data
eLearning
Inclusive Schooling
Literacy Coordinator k-12
Math Science
PowerSchool

Denise McDonald
Tara Gilmour
Gene Jenks
Theresa Hartley
Julie Donahue
Adam Wright
Lorna Jones-Martin

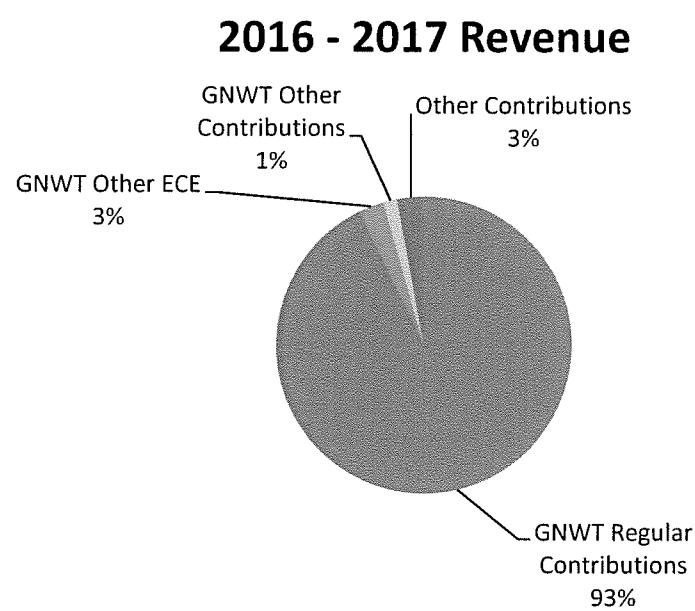
Principals

Angik – Paulatuk
Chief Julius – Fort McPherson
Chief Paul Nitidchie – Tsiighetchic
Helen Kalvak – Uluhaktok
Inualthuyak – Sachs Harbour
Mangilaluk – Tuktoyaktuk
Moose Ker School – Aklavik
East Three Elementary – Inuvik
East Three Secondary – Inuvik

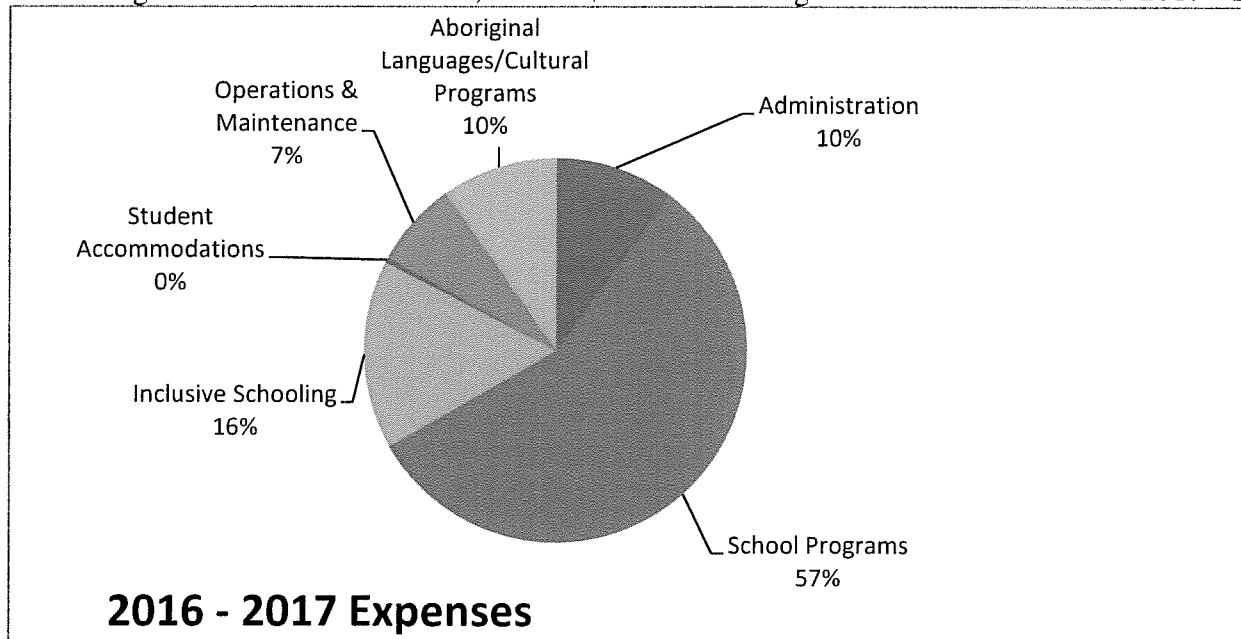
Jeffrey Planetta
Shirley Peterson
Sonia Gregory
Richard McKinnon
Karen Bibby
Krista Cudmore
Velma Illisiak
Deborah Reid
Deborah Reid

Financial Highlights

Revenues for 2016–2017 of \$30.9 million were \$2.3 million higher than budgeted. GNWT regular contributions accounted for a 93% of the revenue at \$28.6 million an increase of \$1.25 million from 2015-2016 year. Other contribution agreements from the GNWT brought the total GNWT contributions to just less than \$30 million which is an increase of \$751.5K from the 2015 – 2016 year. Total revenues of \$30.9 million were an increase of \$674.3K from the 2015-2016 year.



Expenses are broken into program cost; school programs accounted for 57% of cost at \$17.3 million, Inclusive schooling for 16% of cost at \$4.9 million. Overall total expenses at \$30.6 million were \$1.4 million greater than 2015-2016, and \$2.0 million greater than the 2016-2017 Budget.

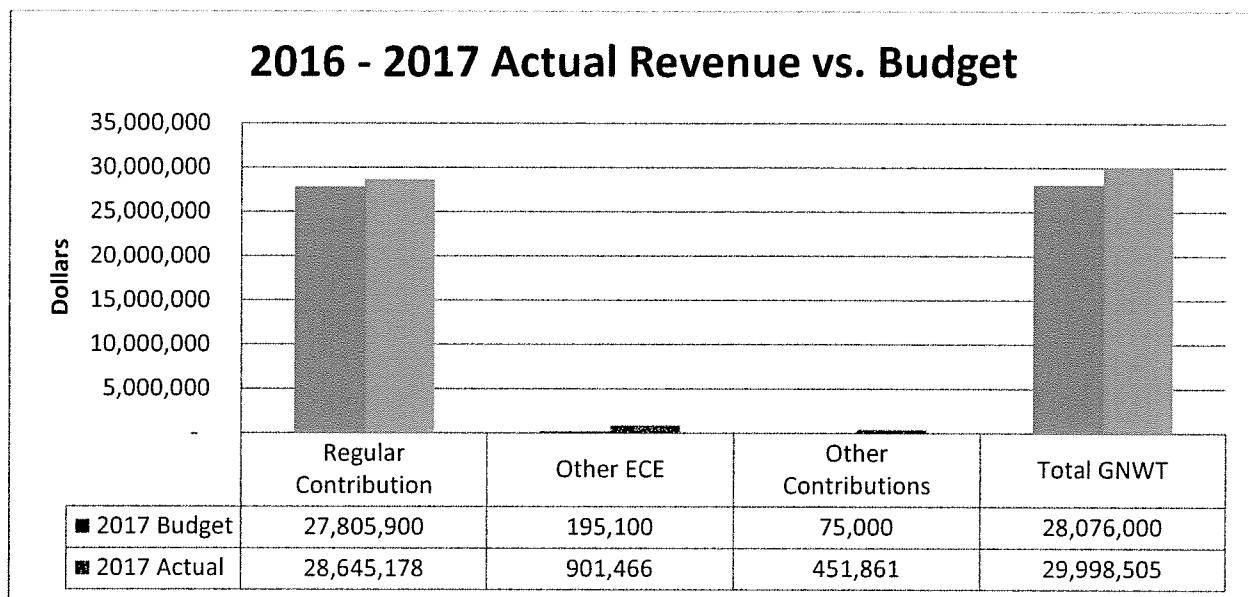


2016 – 2017 Revenues

For 2016 - 2017 BDEC Consolidated Statement of Operations had an Accumulated Surplus of \$339,344 compared to a budgeted surplus of \$17,014. This is attributed to additional contribution from the Government of the NWT (\$1.9 million above budget) and Revenue from Board Generated Funds (\$351K above budget).

The DEA's and BDEC continue to form strategic partnerships, and are successful in finding additional sources of funding for school activities.

Chart 1 displays our 2016 – 2017 Actual Revenues compared to the budgeted revenue.



2016 – 2017 Expenses

Expenses for the year end June 2017 were \$2.0 million more than the budget of \$28.6 million for a total cost of \$30.6 million. This represents a \$1.4 million increase in expenditures from 2015 -2016, or a 4.9% increase in program spending.

Inclusive schooling had expenses of \$4.9 million representing a decrease in spending from the 2015 - 2016 year of \$449K. Focus for Inclusive Schooling for the 2016 – 2017 was staff development to be better positioned to assist with student learning.

Aboriginal Languages/Cultural Programs had expenses of \$3.0 million which represents an increase of expenditures of \$581K from the 2015 – 2016 year.

Chart 2 is a program comparison of our expenses for 2016-2017 compared to the budgeted expenses.

When comparing 2017 against 2016, BDEC experienced a 2.2% increase in revenues, and an increase in expenses of 4.9% resulting in an operating surplus of \$339,344 compared to the operating surplus for 2016 of \$1,101,515.

Chart 3 is a comparison of the Year-end 2017 GNWT Revenues compared to the 2016 Revenues

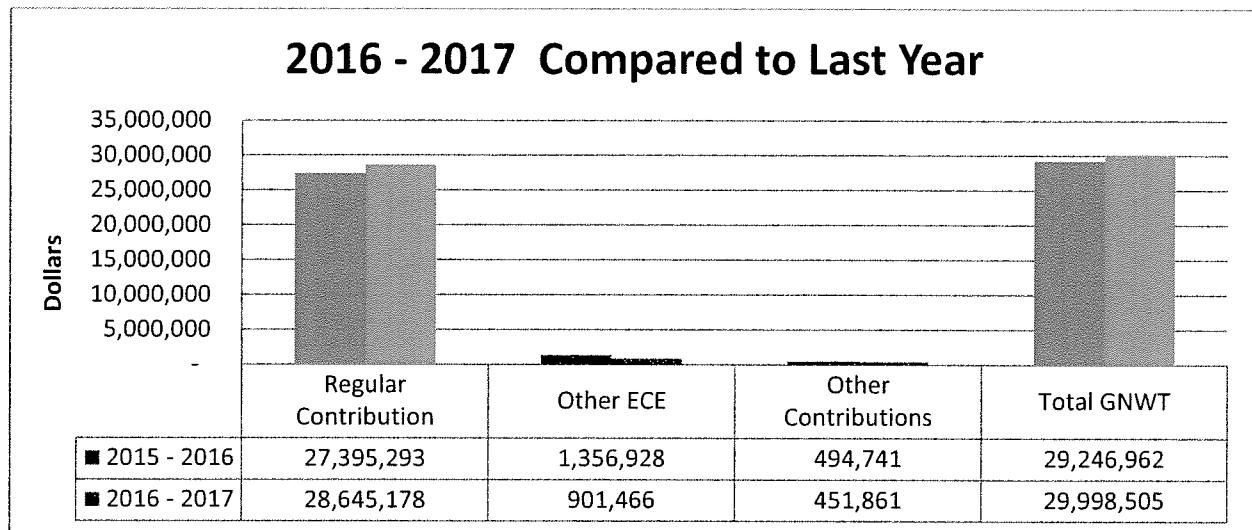
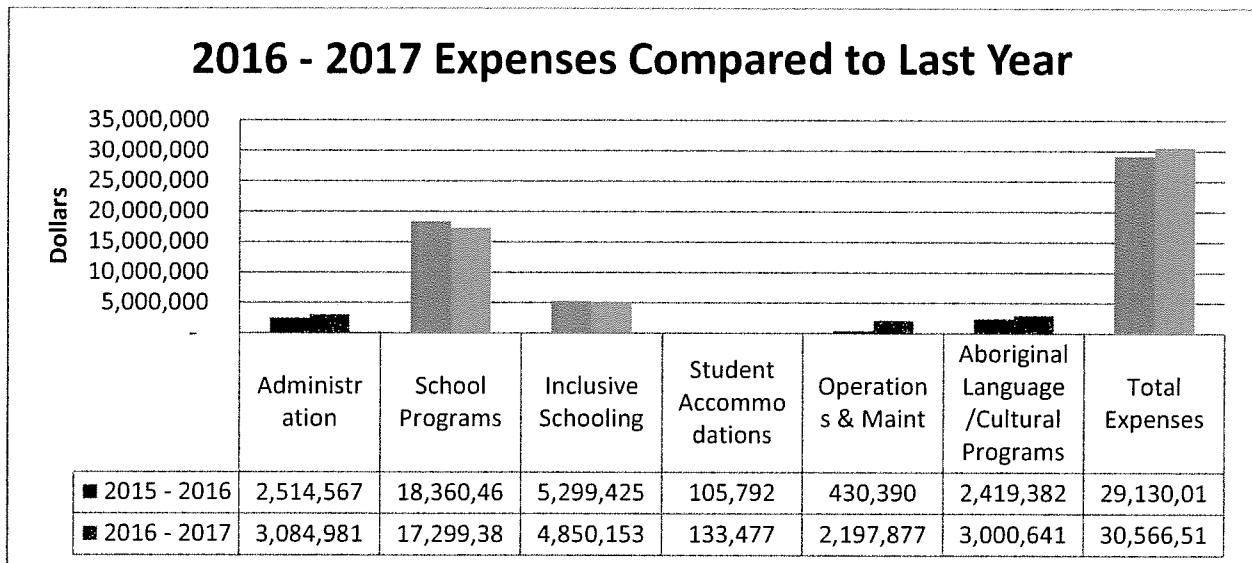


Chart 4 compares the 2016 Program Expenses against to the 2015 Program Expenses.



2016 - 2017 continues the trend from 2012-2013 of achieving an operating surplus. In 2013-2014 BDEC after four years of having an Accumulated Deficit managed a small Accumulated Surplus. With the \$339K operating surplus for 2016 – 2017 year, BDEC has an Accumulated Surplus of \$3.6 million. This provides some financial security allowing BDEC to expand some programs, and gives BDEC the ability to best meet the needs of the students.

The strength of the organization is the commitment of the staff working for the Beaufort Delta Education Council, and their dedication to the students in our area. The weakness of the organization is the remoteness of some of the schools, the distance between the schools and the high turnover of the staff. Each year represents a major recruiting drive to replace approximately 20% of the teaching staff. Student attendance remains a high concern, and many initiatives have been put forward to increase the student's attendance in the schools.

Student and Teacher population for each school

Community	School	2017 Students	2017 Teachers	2016 Students	2016 Teachers
Aklavik	Moose Kerr	119.50	12.00	146.0	10.25
Fort McPherson	Chief Julius	145.25	12.00	138.5	11.00
Inuvik	East 3 Elem	393.50	21.00	347.00	18.50
Inuvik	East 3 Second	269.25	19.00	266.00	17.50
Inuvik DEA	Subtotal	662.75	40.00	613.00	36.00
Paulatuk	Angik	50.75	5.50	51.75	4.50
Sachs Harbour	Inualthuyak	14.00	1.25	20.00	2.00
Tsiigehtchic	Chief Paul Niditchie	42.00	3.65	33.00	3.00
Tuktoyaktuk	Mangilaluk	216.00	16.00	221.50	14.00
Ulukhaktok	Helen Kalvak	111.25	6.80	107.00	7.00
Total		1361.50	97.20	1330.8	87.75

The Mary Bryant Award for Improvement in English (Award)

A joint venture between the Beaufort Delta Education Council, (BDEC) the Mary and Joe Bryant family (Family) and the Ottawa Independent Writers (OIW): “the Parties”, wish to establish a fund to be known as the “Mary Bryant Award for Student Improvement in English”. The fund shall consist of a principal amount, to be determined, and interest earned and accrued on such principal amount. Additional contributions may be received by BDEC from individual donors to the fund in future years. Such contributions shall be added to the principal amount. The fund is currently administrated by the Ottawa Independent Writers in combination with other funds administrated through the organization.

Background

Ottawa resident Mary Bryant, now deceased, spent many years working in the North, and taught school in Aklavik. She was an avid writer and long-time member of the Ottawa Independent Writers organization (www.oiw.ca). Upon her passing in spring 2011, the OIW Board felt that an appropriate tribute to her amazing life would be an award to a deserving student within the BDEC, with emphasis on English skills. The idea was proposed to the Family and the BDEC, and was met with great enthusiasm. This paper sets out the proposed operation and other issues pertaining to the Award.

Concept

OIW, the Family and other interested parties will contribute to the Award, to be managed by the BDEC. It will be set up as an endowment, with the principal to be invested and the annual award to be paid from interest earned, although the initial award, hopefully given in 2012, and some incidental set-up expenses may be drawn from the principal as there will be little time available for interest earning. The Family will act as financial advisors to BDEC, to ensure the Award will be available for a deserving student for many years to come. The Award is intended to be a yearly event, unless for some reason no student qualifies for the criteria established by the BDEC.

The Parties agree that they will act collegially on the ongoing management of the Award. OIW commits to an initial contribution of \$1000, the Family to at least \$2000, and OIW will solicit additional contributions from persons familiar with Mary. BDEC will issue tax receipts to those contributors who indicate a desire for same.

The Award Recipient

The Award is intended for a high school student within the BDEC jurisdiction, with particular emphasis, but not necessarily to the exclusion of other areas, on the regions of Aklavik, Tuktoyaktuk, and Fort McPherson, as these communities had special interest to Mary. The BDEC will set up the selection process as it sees fit: the Award is intended for a high school student who has shown the most improvement in written English skills during the school year. BDEC will develop the specific criteria to be used to select the winning student, and advise the other Parties of the winner and the reasons for choosing that student. The Award will be presented in a suitable ceremony near the end of the school year. The other Parties will attempt to take part in the ceremony in some electronic fashion if possible. The Award is independent of any other honors the recipient may receive. The recipient will receive a cheque for the designated amount, as determined by the BDEC and the Family, plus a small token of

remembrance he or she may keep. There will also be a modest plaque or similar item created by the BDEC that will identify the Award, and each year's recipient; the enduring plaque will rotate from school to school on an annual basis as winners are selected. While the student may use the Award in whatever manner he or she wishes, OIW and the Family would prefer that it be used in some way that advances the student's educational career.

The Award is open to all high school students attending a school within BDEC's jurisdiction and shall be granted to the student who shows the most improvement in English studies throughout the school year. The Award is intended to be a yearly event, unless for some reason no student qualifies for the criteria established by BDEC.

Criteria used to determine the recipient of the award shall be developed by BDEC, in consultation with the Parties. The Parties and BDEC agree to act collegially on the ongoing management of the fund/Award.

In the event that unforeseen circumstances make the specified use of this Fund no longer practical or desirable, BDEC is hereby authorized to make any changes it may deem appropriate, such changes however to be in keeping, as far as possible, with the spirit and general intent of the fund and with agreement of the Parties.

No funds were awarded in the 2016 – 2017 year.

Stallworthy-Carpenter Fund

Sarah Hilda Stallworthy was the widow of an RCMP officer who served the NWT during the 1940s. Mrs. Stallworthy had never been to the NWT, but maintained an interest in its development and was concerned about the difficulties she believed native children faced in higher education.

The Superintendent of the BDEC was able to describe for Mrs. Stallworthy an initiative the Board would be taking over the next few years to ease the transition for native students from small communities as they are brought into the high school in Inuvik.

Mrs. Stallworthy felt that this plan has significant merit, and in April 1990 made the Beaufort-Delta Board the beneficiary of her estate.

Mrs. Stallworthy passed away in August 1990. The estate of approximately \$215,000 will be held in trust with the annual interest to be used at the discretion of the Superintendent to further the secondary education of native students within the Board. The fund has been designated by the Board the Harry Stallworthy/Noah Carpenter fund. Mr. Stallworthy developed his wife's enduring interest in the north; Mr. Carpenter is a native resident from the jurisdiction of the Board who has completed higher education including a medical degree and thus provides a positive role model for students of the Board.

The will stated that BDEC should receive this money with the provision that the principal remain intact and all interest earned to be used to fund aboriginal students for activities in keeping with the intent of the Will.

Initially, the intent of the Will was to fund orientation visits for students who would be attending high school outside of their community. After our regional residence closed, the BDEC Executive broadened the scope to include activities for more senior students to travel nationally and internationally. Such travel must contain some element that supports or promotes the post-secondary education and/or success in school. Travel for sport activities is NOT eligible.

In 2004/05 the BDEC executive decided to allocate to a maximum of \$2K/eligible school. This was raised to \$2.5K/eligible school in 2011/12. Meritorious proposals are presented to the Executive each spring for the ensuing school year.

No funds were awarded in the 2016 – 2017 year.

2016 - 2017 Long Term Service Awards

The Beaufort Delta Education Council believes that our successes come from the dedication of staff in each of our communities. Even with the challenge of high staff turn-over each year, there continues to be a group of dedicated long-term staff working for BDEC. In recognition of their dedication each year BDEC recognizes the contribution of our long term staff with long term service awards. For the 2016 – 2017 year the following individual were recognized by the management team.

Community	Name	Service Years
Aklavik	Heather Greenland	5
	Edward Hartley	10
	Anna-Lee McLeod	15
	Velma Illasiak	35
Fort McPherson	Sierra Daley	5
	Erica Thompson	5
	Joanne Tetlichi	25
Inuvik	Deirdre Dagar	5
	Maryssa Camacho	5
	Stephen Dagar	10
	Stephanie Parkes	10
	Matthew Miller	10
	Megan Miller	10
	Michael Reardon	10
	Paula Guy	15
	Chauna MacNeil	15
	Christopher Gilmour	15
	Tara Gilmour	15
	Lorne Guy	15
	Daniel Rogers	15
	Annie Charlie	20
Paulatuk	Agnes Ruben	5
Sachs Harbour	Karen Bibby	5
Tuktoyaktuk	Mervin Chicksi	5
	Ephraim Warren	10
	Audrey Walker	10
Ulukhaktok	Mollie Rose Oliktoak	25

Accomplishments

The Beaufort Delta Education Council is proud of the gifted educators that work in our school district. Countless hours are put in by many of the staff to maintain excellence in education for our communities. In the 2016 – 2017 year staff received the following awards.

Erica Thompson from the Chief Julius School located in Fort McPherson received the following awards:

- Prime Minister's Award Certificate of Excellence (2017)
- Premier's Award for Excellence (2017)

Alexandra Winchester from the East Three Secondary School located in Inuvik received the following award:

- Prime Minister's Award Certificate of Achievement (2017)

Ephraim Warren from the Mangilaluk School located in Tuktoyaktuk received the following award:

- NAPEG Science Teaching Award (2017)

Annie Felix from the Mangilaluk School located in Tuktoyaktuk received the following award:

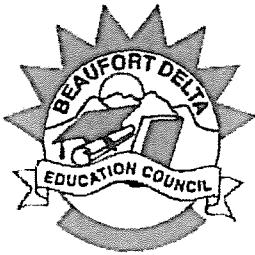
- NWT Education Hall of Fame Inductee (2017)

Summary and Outlook

BDEC has completed a most successful year both scholastically and financially. Many of the communities have introduced community specific programs which encourages attendance. This year resulted in a number of graduate looking to further their education through advanced schooling. Attendance continues to be a major concern. The schools are constantly reviewing and looking for better ways to engage the students and their parents in encouraging attendance. With our hiring program this year we were pleased to offer positions to a number of our former graduate. These individuals have become role models for our students as to what they can accomplish, and that they can bring their education back to their community to help others.

Financially we have managed to accumulate a surplus through effective cost controls, forming partnerships with other groups, and through the efforts of staff to bring forward ideas where we have been funded with additional contribution agreements.

Looking forward, there is a concern about the potential for reduced funding. BDEC is well positioned financially and looking forward to 2017 – 2018 has identified areas where additional staffing will result in better services to our students, so reallocation of staff and increased staffing has been planned starting in the 2017 – 2018 year. Our staff continues to look for opportunities to deliver education in an effective and efficient manner. The opportunities are forming education partnerships, eLearning, and new approaches to education. Staff continue to develop skill sets through attendance at conferences, and a number of staff continue to upgrade their skill set to become better at their positions. With this dedication, even with the possibility of reduced funding we believe the future is bright for the students of the Beaufort Delta.



BEAUFORT- DELTA EDUCATION COUNCIL

Aklavik, Ft. McPherson, Inuvik, Paulatuk, Sachs Harbour, Tsuigehtchic, Tuktoyaktuk, Ulukhaktok

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

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 Beaufort-Delta Education Council have been conducted within the statutory powers of the Beaufort-Delta Education Council. The operations and administration of the Beaufort-Delta Education Council 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 Beaufort-Delta Education Council 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, Avery Cooper & Co. Ltd., Chartered Professional Accountants, 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.

Approved and confirmed on behalf of the Beaufort-Delta Education Council

Chris Gilmour
Superintendent
August 4, 2017

Gary McBride
Comptroller



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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 Beaufort-Delta Education Council which comprise the Consolidated Statement of Financial Position as at June 30, 2017 and the Consolidated Statements of Changes in Net Financial Assets (Debt), Revenue and Expenses 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 control as management determines is 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 about whether the consolidated financial statements are free from 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 entity'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 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 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.

Basis for Qualified Opinion

Salaries and related benefits paid to employees of the Beaufort-Delta Education Council are administered by the Government of the Northwest Territories and are audited as part of the Government of the Northwest Territories audit. Our audit scope was limited as we did not audit the components of compensation and benefits expenditures and related balances. Accordingly we are not able to determine whether any adjustments might be necessary to compensation and benefits expenditures, payroll liabilities, employee future benefits, net financial resources, and accumulated surplus/deficit as well as note disclosures associated with transactions and year-end balances relating to compensation and benefits.

INDEPENDENT AUDITORS' REPORT - cont'd.

Qualified Opinion

In our opinion, except for the matter described in the Basis for Qualified Opinion paragraph, these consolidated financial statements present fairly, in all material respects, the financial position of the Beaufort-Delta Education Council as at June 30, 2017 and its financial performance 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 maintained by the Beaufort-Delta Education Council, the consolidated financial statements are in agreement therewith and the transactions that have come under our notice have, in all significant aspects, been within the statutory powers of the Council.

Other Matter

Our audit was conducted for the purposes of forming an opinion on the consolidated financial statements of Beaufort-Delta Education Council taken as a whole. The supplementary information included on Schedules 2 through 34 is presented for purposes of additional information and is not a required part of the consolidated financial statements. Such supplementary information has been subjected to the auditing procedures applied, only to the extent necessary to express an opinion in the audit of consolidated financial statements taken as a whole.

Avery Cooper & Co. Ltd.

AVERY COOPER & CO. LTD.
Chartered Professional Accountants
Yellowknife, NT

August 4, 2017

BEAUFORT-DELTA EDUCATION COUNCIL
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
June 30, 2017

Statement 1

	<u>2017</u>	<u>2016</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents (Note 4)	\$ 10,251,742	\$ 9,007,811
Restricted Assets (Note 6)	258,884	256,459
Accounts Receivable (Note 8)	<u>295,039</u>	<u>279,911</u>
	<u>10,805,665</u>	<u>9,544,181</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities (Note 10)	637,981	787,910
Payroll Liabilities (Note 10)	2,702,006	2,683,825
Contribution Repayable (Note 12)	5,282	38,264
Employee Deductions Payable	716	1,537
Deferred Revenue (Note 11)	192,320	310,707
Post-Employment Benefits (Note 17)	3,422,599	2,207,324
Trust Liabilities (Note 6)	<u>258,884</u>	<u>256,459</u>
	<u>7,219,788</u>	<u>6,286,026</u>
NET FINANCIAL ASSETS (Statement II)	<u>3,585,877</u>	<u>3,258,155</u>
NON-FINANCIAL ASSETS		
Prepaid Expenses (Note 20)	<u>20,863</u>	<u>9,241</u>
	<u>20,863</u>	<u>9,241</u>
ACCUMULATED SURPLUS (Statement IV)	<u>\$ 3,606,740</u>	<u>\$ 3,267,396</u>
CONTINGENCIES (Note 25)		

Approved:

Superintendent

Council Member

See the accompanying notes and schedules.

BEAUFORT-DELTA EDUCATION COUNCIL

Statement II

CONSOLIDATED STATEMENT OF CHANGES IN NET FINANCIAL ASSETS

June 30, 2017

	2017 Budget <u>(Unaudited)</u>	2017 Actual	2016 Actual
OPERATING SURPLUS	\$ 17,014	\$ 339,344	\$ 1,101,515
Acquisition of Prepaid Expenses	-	(20,863)	(9,241)
Use of Prepaid Expenses	<u>-</u>	<u>9,241</u>	<u>31,022</u>
	-	(11,622)	21,781
INCREASE IN NET FINANCIAL ASSETS	<u>17,014</u>	<u>327,722</u>	<u>1,123,296</u>
NET FINANCIAL ASSETS, BEGINNING OF YEAR	<u>3,258,155</u>	<u>3,258,155</u>	<u>2,134,859</u>
NET FINANCIAL ASSETS, END OF YEAR	<u>\$ 3,275,169</u>	<u>\$ 3,585,877</u>	<u>\$ 3,258,155</u>

See the accompanying notes and schedules.

BEAUFORT-DELTA EDUCATION COUNCIL

CONSOLIDATED STATEMENT OF OPERATIONS

For the Year Ended June 30, 2017

Statement III

	2017 Budget <u>(Unaudited)</u>	2017 <u>Actual</u>	2016 <u>Actual</u>
REVENUE			
Government of the NWT			
Regular contributions	\$ 27,805,900	\$ 28,645,178	\$ 27,395,293
Other ECE contributions	195,100	901,466	1,356,928
Other contributions	75,000	451,861	494,741
Total Government of the NWT	<u>28,076,000</u>	<u>29,998,505</u>	<u>29,246,962</u>
Government of Canada	-	34,009	20,966
Board Generated Funds			
Investment Income	52,000	72,560	67,718
Rentals	-	6,472	3,829
Other	469,960	794,310	892,059
Total Board Generated Funds	<u>521,960</u>	<u>873,342</u>	<u>963,606</u>
TOTAL REVENUE	<u>28,597,960</u>	<u>30,905,856</u>	<u>30,231,534</u>
EXPENSES (Schedule 1)			
Administration	2,486,668	3,084,981	2,514,567
School Programs	18,960,278	17,299,383	18,360,463
Inclusive Schooling	4,672,000	4,850,153	5,299,425
Student Accommodations	-	133,477	105,792
Operations & Maintenance	-	2,197,877	430,390
Aboriginal Languages/Cultural Programs	2,462,000	3,000,641	2,419,382
TOTAL EXPENSES	<u>28,580,946</u>	<u>30,566,512</u>	<u>29,130,019</u>
OPERATING SURPLUS	<u>\$ 17,014</u>	<u>\$ 339,344</u>	<u>\$ 1,101,515</u>

See the accompanying notes and schedules.

BEAUFORT-DELTA EDUCATION COUNCIL
CONSOLIDATED STATEMENT OF ACCUMULATED SURPLUS
For the Year Ended June 30, 2017

Statement IV

	<u>2017</u>	<u>2016</u>
OPERATING FUND SURPLUS		
Operating Fund Surplus/(Deficit), Beginning of Year	\$ 3,267,396	\$ 2,165,881
Operating Surplus	<u>339,344</u>	<u>1,101,515</u>
Operating Fund Surplus, End of Year	<u>\$ 3,606,740</u>	<u>\$ 3,267,396</u>

See the accompanying notes and schedules.

BEAUFORT-DELTA EDUCATION COUNCIL
CONSOLIDATED STATEMENT OF CASH FLOW
For the Year Ended June 30, 2017

Statement V

Cash provided by (used in):	<u>2017</u>	<u>2016</u>
OPERATING TRANSACTIONS		
Operating surplus (deficit)	\$ 339,344	\$ 1,101,515
Changes in non-cash assets and liabilities:		
Decrease (increase) in accounts receivable	(15,128)	90,262
Increase (decrease) in accounts payable	(149,929)	101,394
Increase (decrease) in payroll liabilities	18,181	(839,806)
Increase (decrease) in contributions repayable	(32,982)	(84,268)
Increase (decrease) in employee deductions payable	(821)	(35,806)
Increase (decrease) in deferred revenue	(118,387)	26,936
Increase (decrease) in post-employment benefits	1,215,275	(71,353)
Decrease (increase) in prepaid expenses	<u>(11,622)</u>	<u>21,781</u>
Cash provided by operating transactions	<u>1,243,931</u>	<u>310,655</u>
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	1,243,931	310,655
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>9,007,811</u>	<u>8,697,156</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 10,251,742</u>	<u>\$ 9,007,811</u>

See the accompanying notes and schedules.

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2017

NOTE 1

NATURE OF ORGANIZATION

The Beaufort-Delta Education Council was established under the Education Act of the government of the Northwest Territories by order of the Minister dated March 31, 1989. Its purpose is to administer and maintain the standards of educational programs defined under the Act in the member communities of the Beaufort-Delta region.

Member communities have formed local District Education Authorities (DEA) which have assumed the responsibility to provide adequate educational programs within their respective communities.

The consolidated financial statements reflect the assets, liabilities, revenues and expenses, changes in net financial assets (debt) and change in financial position of the reporting entity. This entity comprises the Education Council operations plus all of the member District Education Authorities that are owned or controlled by the Beaufort-Delta Education Council and are, therefore, accountable to the Council for the administration of their financial affairs and resources. At present, the DEA's that are owned or controlled by the organization are Aklavik, Tsiigehtchic, Fort McPherson, Inuvik, Paulatuk, Sachs Harbour, Tuktoyaktuk and Ulukhaktok.

Interdepartmental and organizational transactions and balances between these organizations have been eliminated for consolidation purposes.

NOTE 2

SIGNIFICANT ACCOUNTING POLICIES

(a) 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 expense items are recognized in the accounts and reported in the consolidated 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.

(b) 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 maturity date of 90 days or less from the date of acquisition.

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2017

NOTE 2 SIGNIFICANT ACCOUNTING POLICIES, continued

(c) Financial Instruments

Financial assets originated or acquired or financial liabilities issued or assumed in an arms-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, payroll liabilities, deferred revenue, post-employment benefits and accountable funds.

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.

(d) Non-Financial Assets

Prepaid expenses and other non-financial assets are accounted for as assets by the Beaufort-Delta Education Council 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 Beaufort-Delta Education Council.

(e) Tangible Capital Assets

All buildings and works, furniture, equipment and vehicles are the property of the GNWT. The minister grants to the Beaufort-Delta Education Council the full occupancy and use of such facilities and equipment where required for the administration and delivery of the education 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 expense.

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2017

NOTE 2 SIGNIFICANT ACCOUNTING POLICIES, continued

(f) 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.

GNWT - Regular contributions:

The regular contributions from the GNWT are determined by a funding formula and are received in monthly installments. The Beaufort-Delta Education Council 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 Beaufort-Delta Education Council 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.

Stallworthy / Carpenter Endowment contributions:

Endowment contributions and investment income are recognized as direct increases in accumulated surplus.

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2017

NOTE 2 SIGNIFICANT ACCOUNTING POLICIES, continued

(g) 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 Beaufort-Delta Education Council 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, expenses 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 Beaufort-Delta Education Council.

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

(h) 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 those estimates. Accounts subject to measurement uncertainty are post-employment benefits as determined by an actuary.

(i) Inventories including Materials and Supplies

Inventories of books, materials, supplies and other expendables purchased by the Beaufort-Delta Education Council are treated as expenses during the year of acquisition and are not recorded on the statement of financial position.

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2017

NOTE 2 SIGNIFICANT ACCOUNTING POLICIES, continued

(j) 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 Beaufort-Delta Education Council 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.

(k) Other Employee Future Benefits and Compensated Absences

Under the terms and conditions of employment, education board employees may earn non-pension benefits for resignation, retirement and removal costs. Eligible employees earn benefits based on years of service to a maximum entitlement based on terms of employment. Eligibility is based on a variety of factors including place of hire, date employment commenced, and reason for termination. Benefit entitlements are paid upon resignation, retirement or death of an employee. The expected cost of providing these benefits is recognized as employees render service. Termination benefits are also recorded when employees are identified for lay-off. Compensated absences include sick, special, parental and maternity leave. Accumulating non-vesting sick and special leave are recognized in the period the employee provides service, whereas parental and maternity leave are event driven and are recognized when the leave commences. An actuarial valuation of the cost of these benefits (except maternal and parental leave) has been prepared using data provided by management and assumptions based on management's best estimates.

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2017

NOTE 2 SIGNIFICANT ACCOUNTING POLICIES, continued

(l) Special Purpose Funds

School activity funds which are fully controlled by the Beaufort-Delta Education Council with respect to when and how the funds available can be discussed 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 benefit. Examples might include planned student trips or funds specifically designated for the purchase of equipment or materials required to support an activity.

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

(m) Contributed Materials and Services

The Beaufort-Delta Education Council recognizes contributions of materials and services, but only when a fair value can be reasonably estimated and when the materials and services are used in the normal course of operations and would otherwise have been purchased.

NOTE 3 FUTURE ACCOUNTING CHANGES

- (a) Contingent assets (PS 3320 - April 1, 2017)
- (b) Contractual rights (PS 3430 - April 1, 2017)
- (c) Related Party Transactions: Inter-entity Transfer Valuations (PS 3420 - April 2018)
- (d) Restructuring transactions (PS 3430 - April 1, 2018)
- (e) Financial Instruments (PS 3450 - April 1, 2019)
- (f) Student Activity / Fiduciary funds policy under review for possible inclusion in Special Purpose Funds.

NOTE 4 CASH AND CASH EQUIVALENTS

	<u>2017</u>	<u>2016</u>
Cash	\$ <u>10,251,742</u>	\$ <u>9,007,811</u>
	<u>\$ 10,251,742</u>	<u>\$ 9,007,811</u>

NOTE 5 SPECIAL PURPOSE FUNDS

(Not applicable)

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2017

NOTE 6

RESTRICTED ASSETS

The Council received a bequest to establish the Harry Stallworthy - Noah Carpenter Fund. The terms of the bequest state that the principal shall remain intact and the net annual income therefrom shall be made available to students of Inuit heritage for financial assistance in the High School Orientation Program.

		<u>2017</u>	<u>2016</u>
Comprised of:			
Short-term	- GIC 0.95% due June 22, 2018	\$ 250,000	\$ 250,000
	- Due from general cash	<u>8,884</u>	<u>6,459</u>
		<u>\$ 258,884</u>	<u>\$ 256,459</u>
Stallworthy / Carpenter Endowment Fund: (Note 21)			
Principal proceeds received		\$ 216,515	\$ 216,515
Interest earned to date		261,282	255,645
Expenses to date		<u>(218,913)</u>	<u>(215,701)</u>
		<u>\$ 258,884</u>	<u>\$ 256,459</u>

NOTE 7

PORTFOLIO INVESTMENTS

(Not applicable)

NOTE 8

ACCOUNTS RECEIVABLE

	<u>Accounts</u>			<u>2017</u>	<u>2016</u>
	<u>Receivable</u>	<u>Allowance</u>			
Government of the Northwest Territories:					
- Education, Culture and Employment	\$ 57,100	\$ -		\$ 57,100	\$ 53,544
- Health and Social Services	-	-		-	4,466
- Municipal and Community Affairs	<u>-</u>	<u>-</u>		<u>-</u>	<u>4,630</u>
Due from GNWT	<u>57,100</u>	<u>-</u>		<u>57,100</u>	<u>62,640</u>
Other Accounts receivable	<u>420,322</u>	<u>182,383</u>		<u>237,939</u>	<u>217,271</u>
	<u>\$ 477,422</u>	<u>\$ 182,383</u>		<u>\$ 295,039</u>	<u>\$ 279,911</u>

NOTE 9

INVENTORY

(Not applicable)

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2017

NOTE 10 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	<u>2017</u>	<u>2016</u>
Government of the Northwest Territories:		
Education, Culture and Employment	\$ -	\$ 23,212
Health and Social Services	880	-
Municipal and Community Affairs	10,562	29,630
Department of Finance	7,842	-
Environment and Natural Resources	2,810	-
Department of Justice	-	3,592
Department of Industry, Tourism and Investment	<u>5,808</u>	<u>6,717</u>
Government of the Northwest Territories	27,902	63,151
Related Parties	307,379	235,518
Accounts payable	81,157	262,355
Accrued payables	<u>221,549</u>	<u>226,847</u>
	637,987	787,871
Payroll Liabilities	<u>2,702,006</u>	<u>2,683,825</u>
	<u>\$ 3,339,993</u>	<u>\$ 3,471,696</u>

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2017

NOTE 11 DEFERRED REVENUE

	<u>2017</u>	<u>2016</u>
Education, Culture & Employment		
- HKS Kitchen Upgrade	\$ -	\$ 19,800
- E3E Playground	1,022	23,816
- Healthy Food for Learning	22,269	81,707
- Safe and Caring Schools	-	2,160
- Resiliency & Leadership	-	865
- Elders in School	-	21,842
Justice		
- New Beginnings - Inuvik DEA	-	5,159
Library		
- School & Public Library Services - Ft. McPherson DEA	7,807	7,537
- Library - Ulukhaktok DEA	20,546	21,849
Healthy and Social Services		
- Drop the Pop	2,872	11,025
Municipal & Community Affairs		
- Ivvavik	<u>-</u>	<u>5,155</u>
Government of the Northwest Territories	<u>54,516</u>	<u>200,915</u>
- Health Canada - Community Oral Health initiative	5,290	13,074
-	<u>1,000</u>	<u>-</u>
Government of Canada	<u>6,290</u>	<u>13,074</u>
Inuvik Community Corporation	23,989	9,238
Charities Aid Foundation - America	8,264	-
Canadian Womens Foundation - A Relationship to die four	-	92
Hamlet of Sachs Harbour	2,749	1,500
Inuvialuit Regional Corporation	32,960	33,732
Food First Foundation	9,756	6,024
Beaufort Delta Recreation Association	-	20,741
Breakfast for Learning	5,605	-
E3E Breakfast	5,000	5,000
Tides - OTL - Collaborative Fund	40,000	18,650
NWT Parks & Rec Get Active NWT	<u>3,191</u>	<u>1,741</u>
	<u>\$ 192,320</u>	<u>\$ 310,707</u>

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2017

NOTE 12 CONTRIBUTION REPAYABLE

	<u>2017</u>	<u>2016</u>
Education, Culture & Employment		
- Library Services - Aklavik DEA	5,282	1,717
Government of the Northwest Territories	5,282	1,717
Tlicho Community Services eLearning	-	36,547
	<u>5,282</u>	<u>38,264</u>

NOTE 13 DUE FROM AND TO THE GOVERNMENT OF CANADA

(Not applicable)

NOTE 14 CAPITAL LEASE OBLIGATION

(Not applicable)

NOTE 15 PENSIONS

(Not applicable)

NOTE 16 LONG-TERM DEBT

(Not applicable)

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2017

NOTE 17 OTHER EMPLOYEE FUTURE BENEFITS AND COMPENSATED ABSENCES

In addition to the pension benefits, The Beaufort-Delta Education Council 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 plan deficit equal to the accrued benefit obligation.

Severance benefits are paid to the Beaufort-Delta Education Council's employees based on the type 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 using the projected unit credit methodology.

Compensated absence benefits generally accrue as employees render service and are paid upon the occurrence of an event resulting in eligibility for benefits under the terms of the plan. 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 compensated absence benefits were actuarially valued using the expected utilization methodology.

Valuation results

The actuarial valuation was completed as at March 31, 2017. The effective date of the next actuarial valuation is March 31, 2018. The liabilities are actuarially determined as the present value of the accrued benefits at February 17, 2017 and the results extrapolated to June 30, 2017. The values presented below are for all of the benefits under the Compensated Absences and Termination Benefits for the consolidated Government.

	Severance and Removal	Compensated Absences	2017	2016
Changes in Obligation:				
Accrued benefit obligations				
beginning of year	\$ 1,878,251	\$ 229,651	\$ 2,107,902	\$ 3,502,382
Current period benefit cost	117,103	19,652	136,755	633,622
Interest accrued	56,594	7,025	63,619	87,770
Benefit payments	(429,912)	(59,514)	(489,426)	(452,529)
Actuarial (gains)/losses	<u>126,057</u>	<u>141,265</u>	<u>267,322</u>	<u>(1,663,343)</u>
Accrued benefit obligations				
end of year	1,748,093	338,079	2,086,172	2,107,902
Unamortized net actuarial gain	<u>938,776</u>	<u>263,833</u>	<u>-</u>	<u>1,663,343</u>

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2017

Net future obligation	<u>2,686,869</u>	<u>601,912</u>	<u>2,086,172</u>	<u>3,771,245</u>
Total employee future benefits and compensated absences	2,686,869	601,912	2,086,172	3,771,245
Benefits Expense:				

The discount rate used to determine the accrued benefit obligation is an average of 3%. No inflation rate was applied. The expected payments during the next five fiscal years are:

	<u>Severance and Removal</u>	<u>Compensated Absences</u>	<u>Total</u>
2018	\$ 375,166	\$ 76,773	\$ 451,939
2019	226,246	48,585	274,831
2020	183,522	38,831	222,353
2021	189,952	38,365	228,317
2022	178,706	35,601	214,307
Next 5 years	684,581	127,867	812,448
Thereafter	<u>1,450,608</u>	<u>1,741,880</u>	<u>3,192,488</u>
Total	\$ 3,288,781	\$ 2,107,902	\$ 5,396,683

NOTE 18 TRUST ASSETS UNDER ADMINISTRATION

(Not applicable)

NOTE 19 TANGIBLE CAPITAL ASSETS

(Not applicable)

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2017

NOTE 20 PREPAID EXPENSES

	<u>2017</u>	<u>2016</u>
Alberta Assessment Consortium	1,100	1,100
Canada Revenue Agency	1,220	-
Career Cruising	-	998
R Agnes	-	2,450
Canadian North	-	2,508
Ontario Public Support	-	944
VISA charges	18,543	-
Arctic Inn	-	525
WestJet	<u>-</u>	<u>716</u>
	<u>20,863</u>	<u>9,241</u>

NOTE 21 ACCUMULATED SURPLUS/DEFICIT

Accumulated Surplus is comprised of an Operating Fund Surplus and the Stallworthy / Carpenter Endowment. Refer to Statement IV Statement of Accumulated Surplus for further details.

NOTE 22 CAPITAL ADVANCES

(Not applicable)

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2017

NOTE 23 GNWT ASSETS PROVIDED AT NO COST

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>2017 Net Book Value</u>	<u>2016 Net Book Value</u>
East Three Secondary School Carpentry shop	\$ 461,563	\$ 461,563	\$ -	\$ -
East Three Secondary School Auto Shop	541,689	468,405	73,284	88,712
Moose Kerr School	8,123,452	5,075,074	3,048,378	3,307,814
Aklavik Portable Classrooms	62,052	62,052	-	-
Chief Julius School	10,064,072	4,547,110	5,516,962	4,788,490
Mangilaluk School	7,146,891	4,483,791	2,663,100	2,871,971
Inualthuyak School	2,298,578	1,274,715	1,023,863	1,155,974
Helen Kalvak School	8,864,887	6,553,026	2,311,861	2,610,166
Angik School	3,697,250	1,999,797	1,697,453	1,820,905
Chief Paul Nitdchie School	2,467,761	770,362	1,697,399	1,768,619
Moose Kerr Foundation Replacement	753,546	117,776	635,770	654,608
Tsiigehtchic Gym	1	-	1	1
Moose Kerr School - Ventilation	173,505	56,735	116,770	128,350
Angik School Retrofit	123,278	45,733	77,545	87,551
Helen Kalvak School Vent & DDC Retrofit	354,896	125,692	229,204	258,778
East Three New Inuvik School	106,182,229	12,841,429	93,340,800	96,001,345
Tsiigehtchic Gym Pilings	205,668	20,995	184,673	189,814
Aklavik Community Library	<u>234,794</u>	<u>104,194</u>	<u>130,600</u>	<u>136,469</u>
	<u>\$151,756,112</u>	<u>\$ 39,008,449</u>	<u>\$112,747,663</u>	<u>\$115,869,567</u>

NOTE 24 CONTRACTUAL OBLIGATIONS

The Council has entered into agreements for, or is contractually committed to, the following expenses payable subsequent to June 30, 2017:

	<u>Expires in Fiscal Year:</u>	<u>2018</u>	<u>2019-2022</u>	<u>Total</u>
Commercial Leases	2020	\$ 146,100	\$ 219,150	\$ 365,250
Equipment Leases	2022	<u>87,850</u>	<u>122,386</u>	<u>210,236</u>
Total		<u>\$ 233,950</u>	<u>\$ 341,536</u>	<u>\$ 575,486</u>

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2017

Estimated lease payments are as follows:

2018	\$ 233,950
2019	223,101
2020	96,550
2021	17,743
2022	<u>4,142</u>
	\$ <u>575,486</u>

NOTE 25 CONTINGENCIES

(Not applicable)

NOTE 26 RELATED PARTY TRANSACTIONS

The Beaufort-Delta Education Council is related in terms of common ownership to all GNWT-created departments, agencies and corporations. The Council enters into transactions with these entities in the normal course of operations. The Council is provided with various administrative services by the GNWT, the value of which is not reflected in these consolidated 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 the Department of Public Works and Services. Transactions with related parties and balances at year end not disclosed elsewhere in the consolidated financial statements are disclosed in this note.

These transactions are in the normal course of operations and have been valued at the exchange amount, which is the amount of consideration established and agreed to by the related parties. Amounts due to and from related parties are non-interest bearing, and due within normal trade terms.

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2017

	<u>2017</u>	<u>2016</u>
Due to related parties		
Accounts payable:		
Contributions		
Government of the Northwest Territories:		
Department of Education, Culture & Employment	\$ -	\$ 23,212
Department of Health and Social Services	880	-
Department of Municipal & Community Affairs	10,562	29,630
Department of Finance	7,842	-
Department of Environment and Natural Resources.ergy	2,810	-
Department of Justice	-	3,592
Department of Industry, Tourism and Investment	<u>5,808</u>	<u>6,717</u>
Government of the Northwest Territories	<u>27,902</u>	<u>63,151</u>
Other Related Parties:		
Various BDEC Schools	<u>307,379</u>	<u>235,518</u>
Total Accounts Payable	<u>335,281</u>	<u>298,669</u>
Due to Related Parties	<u>\$ 335,281</u>	<u>\$ 298,669</u>

<u>Accounts</u>				
<u>Receivable</u>	<u>Allowance</u>	<u>Net 2017</u>	<u>2016</u>	

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2017

Due from related parties

Accounts receivable:

Government of the

Northwest Territories:

Department of Education, Culture & Employment	\$ 57,100	\$ -	\$ 57,100	\$ 53,544
Department of Health and Social Services	-	-	-	4,466
Department of Municipal & Community Affairs	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,630</u>
Government of the Northwest Territories	<u>57,100</u>	<u>-</u>	<u>57,100</u>	<u>62,640</u>
Due from Related Parties	<u>\$ 57,100</u>	<u>\$ -</u>	<u>\$ 57,100</u>	<u>\$ 62,640</u>

NOTE 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 Beaufort-Delta Education Council 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 revenue and expenses for the Operating fund. Budgets are considered a management control and planning tool and as such are incorporated into the accounting system of the Beaufort-Delta Education Council.

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

NOTE 28

ECONOMIC DEPENDENCE

The Beaufort-Delta Education Council receives its funding primarily from the GNWT. If the funding arrangements were to change, management is of the opinion that Beaufort-Delta Education Council operations would be significantly affected.

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2017

NOTE 29 FINANCIAL INSTRUMENTS

The Council's financial instruments consist of cash and temporary investments, accounts receivable, due from GNWT, accounts payable and accrued liabilities, accrued payroll, leave and termination benefits and due to GNWT. Unless otherwise noted, it is management's opinion that the Council is not exposed to significant interest rate, liquidity, credit, market, currency or cash flow risks arising from these financial instruments.

The Council's carrying value of cash and accrued salaries approximate fair value due to the immediate and short-term maturity of these instruments.

The Council's carrying value of the accrued leave and termination benefits approximates fair value based on information readily available in the NWT TA, UNW and Senior Manager's handbook.

The Council is subject to credit risk with respect to accounts receivable. Credit risk arises from the possibility that customers to which the Council provides services may experience financial difficulty and be unable to fulfil their obligations. The Council regularly monitors the amounts of outstanding receivables and initiates collection procedures to minimize credit risk.

NOTE 30 EXPENSES BY OBJECT

	2017 Budget (<u>Unaudited</u>)	2017 <u>Actual</u>	2016 <u>Actual</u>
Compensation	\$ 24,247,557	\$ 24,319,848	\$ 24,623,310
Other	<u>4,333,389</u>	<u>6,246,664</u>	<u>4,506,709</u>
	<u>\$ 28,580,946</u>	<u>\$ 30,566,512</u>	<u>\$ 29,130,019</u>

NOTE 31 SUBSEQUENT EVENTS

(Not applicable)

NOTE 32 COMPARATIVE FIGURES

(Not applicable)

BEAUFORT-DELTA EDUCATION COUNCIL

Schedule 1

CONSOLIDATED DETAILS OF EXPENSES

For the Year Ended June 30, 2017

	<u>School Programs</u>	<u>Inclusive Schooling</u>	<u>Student Accommodations</u>	<u>Operations & Maintenance</u>	<u>Administration</u>	<u>Aboriginal Languages</u>	<u>2017</u>
SALARIES:							
Teachers	\$ 9,603,896	\$ 974,274	\$ -	\$ -	\$ -	\$ 1,177,163	\$ 11,755,333
Instruction Assistants	63,732	-	-	-	-	35,461	99,193
Non-instructional Staff	1,965,143	2,104,252	-	-	1,487,690	508,356	6,065,441
Board/Trustee Honoraria	18,536	-	-	-	67,986	50,722	137,244
EMPLOYEE BENEFITS							
Employee Benefit/Allowance	3,883,016	1,202,399	-	141,789	398,724	580,970	6,206,898
Leave and Termination	55,739	-	-	-	-	-	55,739
SERVICES PURCHASED/ CONTRACTED							
Professional/Technical Services	-	82,591	-	-	51,228	-	133,819
Postage/Communication	96,026	1,004	3,060	-	40,914	-	141,004
Utilities & Leases	1,014	-	-	-	-	-	1,014
Travel	136,492	81,213	510	-	132,291	75,057	425,563
Student Travel	61,168	5,641	129,907	-	3,938	21,009	221,663
Advertising/Printing/Publishing	-	-	-	-	8,000	1,164	9,164
Maintenance/Repair	58,878	-	-	-	57,234	5,981	122,093
Rentals/Leases	133,208	18,840	-	156,769	42,388	18,850	370,055
Others	55,373	7,120	-	1,899,319	56,798	17,538	2,036,148
Contracted Services	154,282	98,012	-	-	1,122	159,169	412,585
MATERIALS/SUPPLIES/FREIGHT							
Materials	807,588	76,900	-	-	113,962	293,366	1,291,816
Furniture and Equipment	149,312	183,218	-	-	606,189	39,832	978,551
Freight	55,980	14,689	-	-	16,517	16,003	103,189
CONTRIBUTIONS/TRANSFERS							
Total	\$ 17,299,383	\$ 4,850,153	\$ 133,477	\$ 2,197,877	\$ 3,084,981	\$ 3,000,641	\$ 30,566,512

AKLAVIK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
For the year ended June 30, 2017

	<u>2017</u>	<u>2016</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 61,594	\$ 74,317
Due from Related Parties	4,527	4,956
Accounts Receivable	<u>2,380</u>	<u>18,947</u>
	<u>68,501</u>	<u>98,220</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	2	-
Due to Related Parties	-	35,628
Payroll Liabilities	909	778
Contribution Repayable	5,282	1,717
Deferred Revenue	<u>3,702</u>	<u>5,000</u>
	<u>9,895</u>	<u>43,123</u>
ACCUMULATED SURPLUS	<u>\$ 58,606</u>	<u>\$ 55,097</u>

AKLAVIK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2017

	2017 Budget <u>(Unaudited)</u>	2017 Actual	2016 Actual
REVENUE			
Contributions from Divisional Council	\$ 59,764	\$ 59,764	\$ 59,038
Other ECE contributions	51,800	55,869	51,380
Other	<u>8.000</u>	<u>21,671</u>	<u>36.802</u>
TOTAL REVENUE	<u>119,564</u>	<u>137,304</u>	<u>147,220</u>
EXPENSES			
Administration	33,087	36,616	44,893
School Programs	53,300	63,673	62,003
Aboriginal Languages/Cultural Programs	<u>33,177</u>	<u>33,506</u>	<u>44,226</u>
TOTAL EXPENSES	<u>119,564</u>	<u>133,795</u>	<u>151,122</u>
OPERATING SURPLUS		3,509	(3,902)
OPENING ACCUMULATED SURPLUS	<u>55,097</u>	<u>55,097</u>	<u>58,999</u>
CLOSING ACCUMULATED SURPLUS	<u>\$ 55,097</u>	<u>\$ 58,606</u>	<u>\$ 55,097</u>

AKLAVIK DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES
For the Year Ended June 30, 2017

	<u>School Programs</u>	<u>Administration</u>	<u>Aboriginal Languages</u>	<u>2017</u>
SALARIES:				
Non-instructional Staff	\$ 46,513	\$ 22,031	\$ 8,256	\$ 76,800
Board/Trustee Honoraria	-	4,850	-	4,850
EMPLOYEE BENEFITS				
Employee Benefit/Allowance	2,212	1,069	405	3,686
SERVICES PURCHASED/ CONTRACTED				
Professional/Technical Services	-	-	-	-
Postage/Communication	-	1,050	-	1,050
Rentals/Leases	-	-	7,350	7,350
Others	1,700	4,062	-	5,762
Contracted Services	-	-	8,737	8,737
MATERIALS/SUPPLIES/FREIGHT				
Materials	13,117	3,554	8,758	25,429
Freight	<u>131</u>	<u>-</u>	<u>-</u>	<u>131</u>
Total	<u>\$ 63,673</u>	<u>\$ 36,616</u>	<u>\$ 33,506</u>	<u>\$ 133,795</u>

FT MCPHERSON DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
For the year ended June 30, 2017

	<u>2017</u>	<u>2016</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 37,867	\$ 47,560
Due from Related Parties	4,812	4,897
Accounts Receivable	<u>19,609</u>	<u>1,760</u>
	<u>62,288</u>	<u>54,217</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	26,364	20,441
Due to Related Parties	5,400	1,220
Payroll Liabilities	1,382	1,714
Deferred Revenue	<u>7,807</u>	<u>7,537</u>
	<u>40,953</u>	<u>30,912</u>
ACCUMULATED SURPLUS	<u>\$ 21,335</u>	<u>\$ 23,305</u>

FT MCPHERSON DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS

For the Year Ended June 30, 2017

	2017 Budget <u>(Unaudited)</u>	2017 <u>Actual</u>	2016 <u>Actual</u>
REVENUE			
Contributions from Divisional Council	\$ 63,306	\$ 93,313	\$ 132,713
Other ECE contributions	53,300	57,599	53,814
Other contributions	-	8,000	1,900
Other	<u>96,000</u>	<u>96,385</u>	<u>114,434</u>
TOTAL REVENUE	<u>212,606</u>	<u>255,297</u>	<u>302,861</u>
EXPENSES			
Administration	39,325	57,065	57,237
School Programs	53,950	63,073	90,218
Inclusive Schooling	-	30,120	27,783
Aboriginal Languages/Cultural Programs	<u>119,331</u>	<u>107,009</u>	<u>123,883</u>
TOTAL EXPENSES	<u>212,606</u>	<u>257,267</u>	<u>299,121</u>
OPERATING DEFICIT	-	(1,970)	3,740
OPENING ACCUMULATED SURPLUS	<u>23,305</u>	<u>23,305</u>	<u>19,565</u>
CLOSING ACCUMULATED SURPLUS	<u>\$ 23,305</u>	<u>\$ 21,335</u>	<u>\$ 23,305</u>

FT MCPHERSON DISTRICT EDUCATION AUTHORITY

DETAILS OF EXPENSES

For the Year Ended June 30, 2017

	<u>School Programs</u>	<u>Inclusive Schooling</u>	<u>Administration</u>	<u>Aboriginal Languages</u>	<u>2017</u>
SALARIES:					
Instruction Assistants	\$ 40,097	\$ -	\$ -	\$ -	\$ 40,097
Non-instructional Staff	-	6,435	28,261	59,139	93,835
Board/Trustee Honoraria	-	-	4,855	16,046	20,901
EMPLOYEE BENEFITS					
Employee Benefit/Allowance	2,128	473	1,580	3,783	7,964
SERVICES PURCHASED/ CONTRACTED					
Professional/Technical Services	-	-	325	-	325
Postage/Communication	-	1,004	875	-	1,879
Travel	-	-	-	2,760	2,760
Rentals/Leases	-	14,640	-	700	15,340
Others	-	7,120	2,594	485	10,199
MATERIALS/SUPPLIES/FREIGHT					
Materials	19,843	448	18,575	24,096	62,962
Freight	<u>1,005</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,005</u>
Total	<u>\$ 63,073</u>	<u>\$ 30,120</u>	<u>\$ 57,065</u>	<u>\$ 107,009</u>	<u>\$ 257,267</u>

INUVIK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
For the year ended June 30, 2017

	<u>2017</u>	<u>2016</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 263,446	\$ 179,369
Due from Related Parties	18,632	18,712
Accounts Receivable	<u>4,722</u>	<u>24,194</u>
	<u>286,800</u>	<u>222,275</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	39,635	5,281
Payroll Liabilities	11,288	10,625
Deferred Revenue	<u>37,373</u>	<u>19,396</u>
	<u>88,296</u>	<u>35,302</u>
ACCUMULATED SURPLUS	<u>\$ 198,504</u>	<u>\$ 186,973</u>

INUVIK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2017

	2017 Budget <u>(Unaudited)</u>	2017 Actual	2016 Actual
REVENUE			
Contributions from Divisional Council	\$ 230,675	\$ 238,775	\$ 248,888
Other contributions	-	5,159	-
Other	<u>112,201</u>	<u>79,119</u>	<u>76,759</u>
TOTAL REVENUE	<u>342,876</u>	<u>323,053</u>	<u>325,647</u>
EXPENSES			
Administration	97,667	123,426	102,838
School Programs	76,119	60,169	57,368
Aboriginal Languages/Cultural Programs	<u>169,090</u>	<u>127,927</u>	<u>110,337</u>
TOTAL EXPENSES	<u>342,876</u>	<u>311,522</u>	<u>270,543</u>
OPERATING SURPLUS	-	11,531	55,104
OPENING ACCUMULATED SURPLUS	<u>186,973</u>	<u>186,973</u>	<u>131,869</u>
CLOSING ACCUMULATED SURPLUS	<u>\$ 186,973</u>	<u>\$ 198,504</u>	<u>\$ 186,973</u>

INUVIK DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES
For the Year Ended June 30, 2017

	<u>School Programs</u>	<u>Administration</u>	<u>Aboriginal Languages</u>	<u>2017</u>
SALARIES:				
Instruction Assistants	\$ -	\$ -	\$ 34,455	\$ 34,455
Non-instructional Staff	10,519	67,145	43,248	120,912
Board/Trustee Honoraria	-	9,300	3,625	12,925
EMPLOYEE BENEFITS				
Employee Benefit/Allowance	729	4,481	5,211	10,421
SERVICES PURCHASED/ CONTRACTED				
Professional/Technical Services	-	-	-	-
Postage/Communication	-	4,287	-	4,287
Utilities & Leases	1,014	-	-	1,014
Travel	-	660	-	660
Advertising/Printing/Publishing	-	-	1,164	1,164
Rentals/Leases	20,400	-	-	20,400
Others	12,188	5,120	6,958	24,266
Contracted Services	7,139	594	15,000	22,733
MATERIALS/SUPPLIES/FREIGHT				
Materials	8,180	10,041	-	18,221
Furniture and Equipment	-	21,798	18,266	40,064
Total	<u>\$ 60,169</u>	<u>\$ 123,426</u>	<u>\$ 127,927</u>	<u>\$ 311,522</u>

PAULATUK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
For the year ended June 30, 2017

	<u>2017</u>	<u>2016</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 402	\$ 873
Due from Related Parties	3,476	2,745
Accounts Receivable	<u>2,328</u>	<u>-</u>
	<u>6,206</u>	<u>3,618</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	2,000	4,000
Due to Related Parties	2,510	1,283
Payroll Liabilities	1,472	907
Deferred Revenue	<u>-</u>	<u>3,019</u>
	<u>5,982</u>	<u>9,209</u>
NET FINANCIAL RESOURCES (DEBT)	<u>224</u>	<u>(5,591)</u>
NON-FINANCIAL ASSETS		
Prepaid Expenses	<u>1,220</u>	<u>-</u>
ACCUMULATED SURPLUS (DEFICIT)	<u>\$ 1,444</u>	<u>\$ (5,591)</u>

PAULATUK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2017

	2017 Budget <u>(Unaudited)</u>	2017 Actual	2016 Actual
REVENUE			
Contributions from Divisional Council	\$ 44,158	\$ 42,931	\$ 37,321
Other	<u>14,500</u>	<u>16,607</u>	<u>18,066</u>
TOTAL REVENUE	<u>58,658</u>	<u>59,538</u>	<u>55,387</u>
EXPENSES			
Administration	22,001	27,663	25,488
School Programs	17,330	17,786	26,090
Aboriginal Languages/Cultural Programs	<u>19,327</u>	<u>7,054</u>	<u>9,633</u>
TOTAL EXPENSES	<u>58,658</u>	<u>52,503</u>	<u>61,211</u>
OPERATING SURPLUS	-	7,035	(5,824)
OPENING ACCUMULATED DEFICIT	<u>(5,591)</u>	<u>(5,591)</u>	<u>233</u>
CLOSING ACCUMULATED SURPLUS (DEFICIT)	<u>\$ (5,591)</u>	<u>\$ 1,444</u>	<u>\$ (5,591)</u>

PAULATUK DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES
For the Year Ended June 30, 2017

	<u>School Programs</u>	<u>Administration</u>	<u>Aboriginal Languages</u>	<u>2017</u>
SALARIES:				
Non-instructional Staff	\$ 10,990	\$ 15,528	\$ 3,900	\$ 30,418
Board/Trustee Honoraria	-	7,198	-	7,198
EMPLOYEE BENEFITS				
Employee Benefit/Allowance	489	651	489	1,629
SERVICES PURCHASED/ CONTRACTED				
Professional/Technical Services	-	-	-	-
Postage/Communication	-	1,367	-	1,367
Others	-	1,504	-	1,504
Contracted Services	6,000	793	-	6,793
MATERIALS/SUPPLIES/FREIGHT				
Materials	<u>307</u>	<u>622</u>	<u>2,665</u>	<u>3,594</u>
Total	<u>\$ 17,786</u>	<u>\$ 27,663</u>	<u>\$ 7,054</u>	<u>\$ 52,503</u>

SACHS HARBOUR DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION

For the year ended June 30, 2017

	<u>2017</u>	<u>2016</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 58,832	\$ 17,464
Due from Related Parties	-	54,421
Accounts Receivable	<u>280</u>	<u>-</u>
	<u>59,112</u>	<u>71,885</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	-	17,303
Due to Related Parties	8,235	5,660
Payroll Liabilities	490	71
Deferred Revenue	<u>2,749</u>	<u>1,500</u>
	<u>11,474</u>	<u>24,534</u>
ACCUMULATED SURPLUS	<u>\$ 47,638</u>	<u>\$ 47,351</u>

SACHS HARBOUR DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2017

	2017 Budget <u>(Unaudited)</u>	2017 <u>Actual</u>	2016 <u>Actual</u>
REVENUE			
Contributions from Divisional Council	\$ 26,868	\$ 27,298	\$ 21,208
Other	- <hr/>	9,751 <hr/>	5,009 <hr/>
TOTAL REVENUE	<hr/> 26,868	<hr/> 37,049	<hr/> 26,217
EXPENSES			
Administration	4,025	12,789	11,357
School Programs	13,893	23,251	18,728
Aboriginal Languages/Cultural Programs	8,950 <hr/>	722 <hr/>	3,003 <hr/>
TOTAL EXPENSES	<hr/> 26,868	<hr/> 36,762	<hr/> 33,088
OPERATING SURPLUS	- <hr/>	287 <hr/>	(6,871) <hr/>
OPENING ACCUMULATED SURPLUS	<hr/> 47,351	<hr/> 47,351	<hr/> 54,222
CLOSING ACCUMULATED SURPLUS	<hr/> \$ 47,351	<hr/> \$ 47,638	<hr/> \$ 47,351

SACHS HARBOUR DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES
For the Year Ended June 30, 2017

	<u>School Programs</u>	<u>Administration</u>	<u>Aboriginal Languages</u>	<u>2017</u>
SALARIES:				
Teachers	\$ 6,968	\$ -	\$ -	\$ 6,968
Non-instructional Staff	-	7,880	-	7,880
Board/Trustee Honoraria	-	1,900	250	2,150
EMPLOYEE BENEFITS				
Employee Benefit/Allowance	504	591	-	1,095
SERVICES PURCHASED/ CONTRACTED				
Professional/Technical Services	-	-	-	-
Postage/Communication	-	125	-	125
Travel	-	200	300	500
Others	-	74	-	74
Contracted Services	12,000	700	-	12,700
MATERIALS/SUPPLIES/FREIGHT				
Materials	3,749	1,319	172	5,240
Freight	<u>30</u>	<u>-</u>	<u>-</u>	<u>30</u>
Total	<u><u>\$ 23,251</u></u>	<u><u>\$ 12,789</u></u>	<u><u>\$ 722</u></u>	<u><u>\$ 36,762</u></u>

TSIIGEHTCHIC DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
For the year ended June 30, 2017

	<u>2017</u>	<u>2016</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 86,272	\$ 55,416
Due from Related Parties	13,374	50,383
Accounts Receivable	<u>1,350</u>	<u>900</u>
	<u>100,996</u>	<u>106,699</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	-	9,506
Due to Related Parties	7,064	-
Payroll Liabilities	<u>32</u>	<u>157</u>
	<u>7,096</u>	<u>9,663</u>
ACCUMULATED SURPLUS	<u>\$ 93,900</u>	<u>\$ 97,036</u>

TSIIGEHTCHIC DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2017

	2017 Budget <u>(Unaudited)</u>	2017 <u>Actual</u>	2016 <u>Actual</u>
REVENUE			
Contributions from Divisional Council	\$ 24,354	\$ 15,765	\$ 24,354
Rentals	<u>2,700</u>	<u>4,050</u>	<u>2,300</u>
TOTAL REVENUE	<u>27,054</u>	<u>19,815</u>	<u>26,654</u>
EXPENSES			
Administration	4,970	12,502	12,663
School Programs	<u>9,794</u>	<u>5,805</u>	<u>32,453</u>
Aboriginal Languages/Cultural Programs	<u>12,290</u>	<u>4,644</u>	<u>10,582</u>
TOTAL EXPENSES	<u>27,054</u>	<u>22,951</u>	<u>55,698</u>
OPERATING DEFICIT	<u>-</u>	<u>(3,136)</u>	<u>(29,044)</u>
OPENING ACCUMULATED SURPLUS	<u>97,036</u>	<u>97,036</u>	<u>126,080</u>
CLOSING ACCUMULATED SURPLUS	<u>\$ 97,036</u>	<u>\$ 93,900</u>	<u>\$ 97,036</u>

TSIIGEHTCHIC DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES
For the Year Ended June 30, 2017

	<u>School Programs</u>	<u>Administration</u>	<u>Aboriginal Languages</u>	<u>2017</u>
SALARIES:				
Instruction Assistants	\$ -	\$ -	\$ 1,006	\$ 1,006
Board/Trustee Honoraria	-	250	-	250
EMPLOYEE BENEFITS				
Employee Benefit/Allowance	-	-	47	47
SERVICES PURCHASED/ CONTRACTED				
Professional/Technical Services	-	-	-	-
Rentals/Leases	2,751	-	-	2,751
Others	-	261	850	1,111
Contracted Services	1,400	-	1,400	2,800
MATERIALS/SUPPLIES/FREIGHT				
Materials	1,654	1,201	1,341	4,196
Furniture and Equipment	-	10,790	-	10,790
Total	<u>\$ 5,805</u>	<u>\$ 12,502</u>	<u>\$ 4,644</u>	<u>\$ 22,951</u>

TUKTOYAKTUK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION

For the year ended June 30, 2017

	<u>2017</u>	<u>2016</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 58,110	\$ 16,946
Due from Related Parties	7,201	2,792
Accounts Receivable	<u>913</u>	<u>5,252</u>
	<u>66,224</u>	<u>24,990</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	26,785	13,534
Due to Related Parties	14,110	6,284
Payroll Liabilities	4,057	1,103
Deferred Revenue	<u>11,029</u>	<u>18,074</u>
	<u>55,981</u>	<u>38,995</u>
ACCUMULATED SURPLUS (DEFICIT)	<u>\$ 10,243</u>	<u>\$ (14,005)</u>

TUKTOYAKTUK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2017

	2017 Budget <u>(Unaudited)</u>	2017 <u>Actual</u>	2016 <u>Actual</u>
REVENUE			
Contributions from Divisional Council	\$ 131,576	\$ 149,772	\$ 75,057
Government of Canada	29,000	27,648	19,966
Other	<u>51,000</u>	<u>44,310</u>	<u>62,743</u>
TOTAL REVENUE	<u>211,576</u>	<u>221,730</u>	<u>157,766</u>
EXPENSES			
Administration	41,650	46,127	64,347
School Programs	117,399	113,934	59,985
Inclusive Schooling	-	21,016	13,820
Aboriginal Languages/Cultural Programs	<u>52,527</u>	<u>16,405</u>	<u>26,656</u>
TOTAL EXPENSES	<u>211,576</u>	<u>197,482</u>	<u>164,808</u>
OPERATING SURPLUS	-	24,248	(7,042)
OPENING ACCUMULATED DEFICIT	<u>(14,005)</u>	<u>(14,005)</u>	<u>(6,963)</u>
CLOSING ACCUMULATED SURPLUS (DEFICIT)	<u>\$ (14,005)</u>	<u>\$ 10,243</u>	<u>\$ (14,005)</u>

TUKTOYAKTUK DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES
For the Year Ended June 30, 2017

	<u>School Programs</u>	<u>Inclusive Schooling</u>	<u>Administration</u>	<u>Aboriginal Languages</u>	<u>2017</u>
SALARIES:					
Non-instructional Staff	\$ 24,499	\$ -	\$ 17,242	\$ -	\$ 41,741
Board/Trustee Honoraria	-	-	4,190	7,926	12,116
EMPLOYEE BENEFITS					
Employee Benefit/Allowance	7,223	-	6,015	-	13,238
SERVICES PURCHASED/ CONTRACTED					
Professional/Technical Services	-	-	-	-	-
Travel	-	-	316	42	358
Student Travel	1,628	-	-	-	1,628
Rentals/Leases	-	-	6,750	-	6,750
Others	2,000	-	4,171	-	6,171
Contracted Services	58,255	21,016	914	4,700	84,885
MATERIALS/SUPPLIES/FREIGHT					
Materials	20,225	-	5,579	3,699	29,503
Freight	104	-	950	38	1,092
Total	\$ 113,934	\$ 21,016	\$ 46,127	\$ 16,405	\$ 197,482

ULUKHAKTOK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION

For the year ended June 30, 2017

	<u>2017</u>	<u>2016</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 54,758	\$ 52,634
Due from Related Parties	- 7,945	7,945
Accounts Receivable	<u>689</u>	<u>321</u>
	<u>55,447</u>	<u>60,900</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	250	250
Due to Related Parties	4,080	-
Payroll Liabilities	925	757
Deferred Revenue	<u>27,181</u>	<u>25,586</u>
	<u>32,436</u>	<u>26,593</u>
ACCUMULATED SURPLUS	<u>\$ 23,011</u>	<u>\$ 34,307</u>

ULUKHAKTOK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2017

	2017 Budget <u>(Unaudited)</u>	2017 <u>Actual</u>	2016 <u>Actual</u>
REVENUE			
Contributions from Divisional Council	\$ 69,054	\$ 69,044	\$ 73,407
Other ECE contributions	56,300	52,913	42,083
Other contributions	-	-	387
Rentals	-	2,422	1,529
Other	<u>31,285</u>	<u>24,516</u>	<u>28,410</u>
TOTAL REVENUE	<u>156,639</u>	<u>148,895</u>	<u>145,816</u>
EXPENSES			
Administration	32,207	39,204	32,219
School Programs	79,749	80,966	63,249
Inclusive Schooling	14,950	14,950	20,415
Aboriginal Languages/Cultural Programs	<u>29,733</u>	<u>25,071</u>	<u>24,445</u>
TOTAL EXPENSES	<u>156,639</u>	<u>160,191</u>	<u>140,328</u>
OPERATING DEFICIT	-	(11,296)	5,488
OPENING ACCUMULATED SURPLUS	<u>34,307</u>	<u>34,307</u>	<u>28,819</u>
CLOSING ACCUMULATED SURPLUS	<u>\$ 34,307</u>	<u>\$ 23,011</u>	<u>\$ 34,307</u>

ULUKHAKTOK DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES
For the Year Ended June 30, 2017

	<u>School Programs</u>	<u>Inclusive Schooling</u>	<u>Administration</u>	<u>Aboriginal Languages</u>	<u>2017</u>
SALARIES:					
Non-instructional Staff	\$ 49,861	\$ 4,500	\$ 13,060	\$ 21,528	\$ 88,949
Board/Trustee Honoraria	2,198	-	10,250	1,675	14,123
EMPLOYEE BENEFITS					
Employee Benefit/Allowance	-	-	4,767	-	4,767
SERVICES PURCHASED/ CONTRACTED					
Professional/Technical Services	-	-	-	-	-
Student Travel	4,796	-	3,938	-	8,734
Rentals/Leases	-	4,200	-	-	4,200
Others	9,016	-	3,137	-	12,153
MATERIALS/SUPPLIES/FREIGHT					
Materials	14,170	6,250	4,052	1,868	26,340
Freight	925	-	-	-	925
Total	<u>\$ 80,966</u>	<u>\$ 14,950</u>	<u>\$ 39,204</u>	<u>\$ 25,071</u>	<u>\$ 160,191</u>

NON-CONSOL BEAUFORT DELTA EDUCATION COUNCIL
STATEMENT OF FINANCIAL POSITION

For the year ended June 30, 2017

	<u>2017</u>	<u>2016</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 9,630,461	\$ 8,563,232
Accounts Receivable	262,768	228,537
Restricted Assets	<u>258,884</u>	<u>256,459</u>
	<u>10,152,113</u>	<u>9,048,228</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	542,951	717,456
Due to Related Parties	10,623	96,876
Payroll Liabilities	2,681,459	2,667,766
Contribution Repayable	-	36,547
Employee Deductions Payable	716	1,537
Deferred Revenue	102,479	230,595
Post-Employment Benefits	3,422,599	2,207,324
Trust Liabilities	<u>258,884</u>	<u>256,459</u>
	<u>7,019,711</u>	<u>6,214,560</u>
NET FINANCIAL RESOURCES	<u>3,132,402</u>	<u>2,833,668</u>
NON-FINANCIAL ASSETS		
Prepaid Expenses	<u>19,643</u>	<u>9,241</u>
ACCUMULATED SURPLUS	<u>\$ 3,152,045</u>	<u>\$ 2,842,909</u>

NON-CONSOL BEAUFORT DELTA EDUCATION COUNCIL
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2017

	2017 Budget <u>(Unaudited)</u>	2017 <u>Actual</u>	2016 <u>Actual</u>
REVENUE			
Government of the NWT			
Regular contributions	\$ 27,911,000	\$ 28,645,178	\$ 27,395,293
Other ECE contributions	90,000	735,085	1,209,651
Other contributions	<u>75,000</u>	<u>438,702</u>	<u>492,454</u>
Total Government of the NWT	<u>28,076,000</u>	<u>29,818,965</u>	<u>29,097,398</u>
Government of Canada	-	6,361	1,000
Board Generated Funds			
Investment Income	52,000	72,560	67,718
Other	<u>469,960</u>	<u>501,951</u>	<u>549,836</u>
Total Board Generated Funds	<u>521,960</u>	<u>574,511</u>	<u>617,554</u>
TOTAL REVENUE	<u>28,597,960</u>	<u>30,399,837</u>	<u>29,715,952</u>
EXPENSES			
Administration	2,486,668	2,912,251	2,356,594
School Programs	18,960,278	17,018,669	18,096,919
Inclusive Schooling	4,672,000	4,858,271	5,274,420
Student Accommodations	-	133,477	105,792
Operations & Maintenance	-	2,197,877	476,384
Aboriginal Languages/Cultural Programs	<u>2,462,000</u>	<u>2,970,156</u>	<u>2,315,977</u>
TOTAL EXPENSES	<u>28,580,946</u>	<u>30,090,701</u>	<u>28,626,086</u>
OPERATING SURPLUS	17,014	309,136	1,089,866
OPENING ACCUMULATED SURPLUS	<u>2,842,909</u>	<u>2,842,909</u>	<u>1,753,043</u>
CLOSING ACCUMULATED SURPLUS	<u>\$ 2,859,923</u>	<u>\$ 3,152,045</u>	<u>\$ 2,842,909</u>

NON-CONSOL BEAUFORT DELTA EDUCATION COUNCIL
DETAILS OF EXPENSES
For the Year Ended June 30, 2017

	<u>School Programs</u>	<u>Inclusive Schooling</u>	<u>Student Accommodations</u>	<u>Operations & Maintenance</u>	<u>Administration</u>	<u>Aboriginal Languages</u>	<u>2017</u>
SALARIES:							
Teachers	\$ 9,596,928	\$ 974,274	\$ -	\$ -	\$ -	\$ 1,177,163	\$ 11,748,365
Instruction Assistants	23,635	-	-	-	-	-	23,635
Non-instructional Staff	1,822,761	2,093,317	-	-	1,316,543	372,285	5,604,906
Board/Trustee Honoraria	16,338	-	-	-	25,193	21,200	62,731
EMPLOYEE BENEFITS							
Employee Benefit/Allowance	3,869,731	1,201,926	-	141,789	379,570	571,035	6,164,051
Leave and Termination	55,739	-	-	-	-	-	55,739
SERVICES PURCHASED/ CONTRACTED							
Professional/Technical Services	-	82,591	-	-	50,903	-	133,494
Postage/Communication	96,026	-	3,060	-	33,210	-	132,296
Travel	136,492	81,213	510	-	131,115	71,955	421,285
Student Travel	54,744	5,641	129,907	-	-	21,009	211,301
Advertising/Printing/Publishing	-	-	-	-	8,000	-	8,000
Maintenance/Repair	58,878	-	-	-	57,234	5,981	122,093
Rentals/Leases	110,057	-	-	156,769	35,638	10,800	313,264
Others	30,469	-	-	1,899,319	35,875	9,245	1,974,908
Contracted Services	69,488	76,996	-	-	(1,879)	129,332	273,937
MATERIALS/SUPPLIES/FREIGHT							
Materials	726,343	70,202	-	-	69,019	250,767	1,116,331
Furniture and Equipment	149,312	183,218	-	-	573,601	21,566	927,697
Freight	53,785	14,689	-	-	15,567	15,965	100,006
CONTRIBUTIONS/TRANSFERS							
Transfers - Other	147,943	74,204	-	-	182,662	291,853	696,662
Total	\$ 17,018,669	\$ 4,858,271	\$ 133,477	\$ 2,197,877	\$ 2,912,251	\$ 2,970,156	\$ 30,090,701

BEAUFORT-DELTA EDUCATION COUNCIL

Schedule 29

REPORT ON ACTIVITIES OF SPECIFIC PROGRAMS

FRENCH LANGUAGE PROGRAM

For the Year Ended June 30, 2017

	ECE Contributions 1 to June 30	Commitment from Beaufort Delta Education Council	Total Expenses July 1 to June 30
Bilateral Agreement Funding			
Special Projects:			
Teacher's Assistant Salary	\$ 60,000	\$ 8,066	\$ 68,066
Core French 1:12 Salary	-	23,635	23,635
French Resources	5,000	2,978	7,978
Cultural Activities	5,000	(4,800)	200
Professional Development	5,000	(5,000)	-
French Monitor	15,000	(15,000)	-
Mentorship with YCS on Immersion Program	<u>-</u>	<u>30,000</u>	<u>30,000</u>
Total	<u>\$ 90,000</u>	<u>\$ 39,879</u>	<u>\$ 129,879</u>
Regular GNWT Funding			
Immersion Program	\$ 90,000		
Core French Instruction	<u>48,710</u>		
Total	<u>\$ 138,710</u>		

BEAUFORT-DELTA EDUCATION COUNCIL
REPORT ON ACTIVITIES OF SPECIFIC PROGRAMS
ABORIGINAL LANGUAGES
For the Year Ended June 30, 2017

Schedule 30

	<u>July 1 to March 31</u>	<u>April 1 to June 30</u>	<u>Total</u>
Contribution Agreement			
<u>Aboriginal Languages</u>			
Revenue			
Funding Received	-	78,000	78,000
Expenses			
Other O & M	-	116,752	116,752
Total Expenses	-	116,752	116,752
Net Surplus (Deficit)			<u><u>(38,752)</u></u>

BEAUFORT-DELTA EDUCATION COUNCIL
REPORT ON ACTIVITIES OF SPECIFIC PROGRAMS
STUDENT SUCCESS INITIATIVE
For the Year Ended June 30, 2017

Schedule 31

NWT Student Success Initiative
Professional Development Initiative
Title of Project: Ongoing Development of Collaborative Teams and Response to Intervention

	<u>2017</u>
Revenue	<u>130,274</u>
Expenses:	
Travel	
Air Charter	60,478
Accommodation	19,586
Daily Per Diems	8,064
Workshop Expenses	
Room Rental	689
Miscellaneous	<u>27,865</u>
Total Expenses	<u>116,682</u>
Net Surplus (Deficit)	<u>13,592</u>

BEAUFORT-DELTA EDUCATION COUNCIL

Schedule 32

REPORT ON ACTIVITIES OF SPECIFIC PROGRAMS

DETAILS OF ABORIGINAL LANGUAGE AND CULTURAL-BASED EDUCATION EXPENSES

For the Year Ended June 30, 2017

<u>FUNCTION</u>	<u>Student Instruction</u>	<u>Teaching/ Learning Resources</u>	<u>Professional Development</u>	<u>School Activities and Integrated Community Programs</u>	<u>Total</u>
<u>SALARIES</u>					
ALCBE Teachers	\$ 1,177,163	\$ -	\$ -	\$ -	\$ 1,177,163
Language Consultants	372,285	-	-	-	372,285
Instruction Assistants	35,461	-	-	-	35,461
Non Instructional Staff	-	-	-	136,071	136,071
Honoraria	-	-	-	50,722	50,722
<u>EMPLOYEE BENEFITS</u>					
Employee Benefits/Allowances	571,035	-	-	9,935	580,970
<u>SERVICES PURCHASED/ CONTRACTED</u>					
Travel	21,985	-	46,959	6,113	75,057
Student Transportation (bussing)	-	-	-	21,009	21,009
Advertising/Printing/Publishing	-	-	-	1,164	1,164
Maintenance/Repair	-	-	-	5,981	5,981
Rentals/Leases	-	-	-	18,850	18,850
Other Contracted Services	-	125,682	7,295	26,192	159,169
Others	-	-	-	17,538	17,538
<u>MATERIAL/SUPPLIES/FREIGHT</u>					
Materials	-	233,070	1,436	58,860	293,366
Furniture and Equipment	-	-	-	39,832	39,832
Freight	-	104	-	15,899	16,003
TOTAL	\$ 2,177,929	\$ 358,856	\$ 55,690	\$ 408,166	\$ 3,000,641

BEAUFORT-DELTA EDUCATION COUNCIL

Schedule 33

REPORT ON ACTIVITIES OF SPECIFIC PROGRAMS
DETAILS OF INCLUSIVE SCHOOLING EXPENSES

For the Year Ended June 30, 2017

<u>FUNCTION</u>	<u>Staff Development</u>	<u>Assistive Technology</u>	<u>Student Resources</u>	<u>General Inclusive Schooling</u>	<u>Total</u>
<u>SALARIES</u>					
Program Support Teachers	\$ -	\$ -	\$ -	\$ 974,274	\$ 974,274
Consultants	-	-	-	133,123	133,123
Support Assistants	-	-	-	1,510,595	1,510,595
Non Instructional Staff	-	57,161	-	403,373	460,534
<u>EMPLOYEE BENEFITS</u>					
Employee Benefits/Allowances	-	-	-	1,202,399	1,202,399
<u>SERVICES PURCHASED/CONTRACTED</u>					
Professional/Technical Services	-	-	-	82,591	82,591
Travel	-	-	-	1,004	1,004
Travel	31,796	-	-	49,417	81,213
Student Transportation (bussing)	-	-	-	5,641	5,641
Rentals/Leases	-	-	-	18,840	18,840
Other Contracted Services	16,821	-	-	81,191	98,012
Others	205	-	-	6,915	7,120
<u>MATERIAL/SUPPLIES/FREIGHT</u>					
Materials	-	-	63,334	13,566	76,900
Furniture and Equipment	-	-	-	183,218	183,218
Freight	-	-	-	14,689	14,689
TOTAL	\$ 48,822	\$ 57,161	\$ 63,334	\$ 4,680,836	\$ 4,850,153