

Consolidated Financial Statements of

**DEHCHO DIVISIONAL
EDUCATION COUNCIL**

June 30, 2017

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Financial Statements

June 30, 2017

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MANAGEMENT DISCUSSION AND ANALYSIS

Introduction

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

Vision and Core Strategy

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

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

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

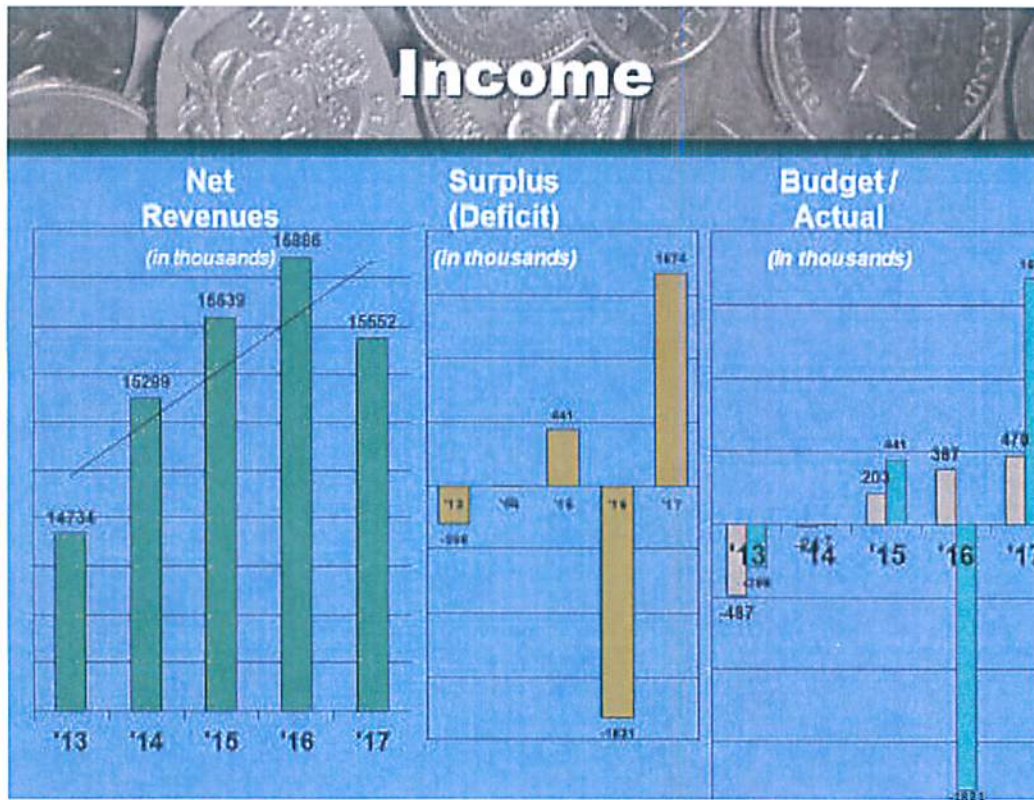
Governance, Trustees and Key Management

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

- Fort Providence- Peter Canadien
- Fort Liard- Sylvia Bertrand
- Fort Simpson- Renalyn Pascua-Matte
- Jean Marie River- Yvonne Norwegian
- Kakisa Lake- Anita Chicot- Chairperson
- Trout Lake- Danna Auger
- Wrigley- Lisa Moses-Vice-Chairperson
- Nahanni Butte- Roxanne Konisenta

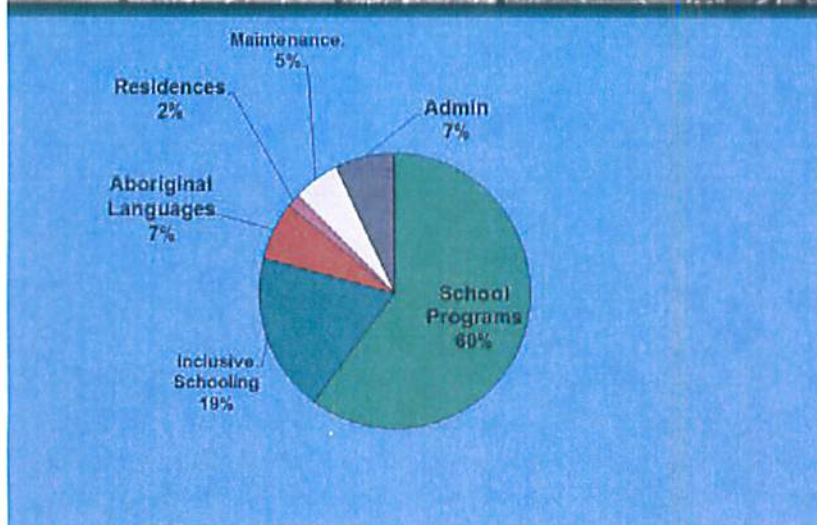
The management staff include Terry Jaffray, who performs the duties of the Superintendent and is responsible for school operations and overall operations of the Council and David Fiebelkorn who manages the financial and business affairs as Comptroller of the Council.

Key Financial Highlights



Revenue has fluctuated over the past five years due to fluctuating enrollment. Due to these factors and a healthy accumulated surplus from earlier years, the Council has recorded deficits, or small surpluses over the past five years. Actual surpluses have been favorable over original budgets in four the past five years as Council tries to operate in the most financial responsible manner, taking advantage of cost saving measures wherever possible and maximizing other sources of income wherever possible. The exception to this trend is in the previous year where Senior Small Schools Secondary funding claw back due to decreased enrollment, larger than budgeted retirement and leave payouts, larger than funded personnel infrastructure costs all contributed to a much larger than budgeted deficit. During the current fiscal year, the Council recorded a favorable surplus which offset the larger deficit recorded in 2016. Much of this surplus resulted from recovery of unfunded costs of the previous year, as well as prudent fiscal management.

Expenditures by Division



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

Total Student and Teacher Populations

COMMUNITY	FORT SIMPSON		FORT PROVIDENCE		JEAN MARIE RIVER	KAKISA LAKE	TROUT LAKE	WRIGLEY	FT LIARD	NAHANNI BUTTE	TOTAL
SCHOOL	<u>Thomas</u>	<u>Bompas</u>	<u>Deh Gah</u>	<u>Louie</u>	<u>Kakisa L</u>	<u>Tetcho</u>	<u>Yendo</u>	<u>Dene</u>	<u>Yohin</u>		
	<u>Simpson</u>	<u>School</u>	<u>School</u>	<u>Norwegian</u>	<u>School</u>	<u>School</u>	<u>School</u>	<u>School</u>	<u>School</u>	<u>School</u>	

STUDENTS

Beginning of Year Enrollment	122	99	145	6	8	17	21	119	6	543
End of Year Enrollment	120	101	142	6	8	16	21	119	6	539
TOTAL BY DISTRICT EDUCATION AUTHOR (DEA) END OF YEAR		221	142	6	8	16	21	119	6	539

TEACHING
STAFF

Beginning of Year Teachers	8.5	6	11	1	1	2	1.5	8	1	40
End of Year Teachers	8.5	6	11	1	1	2	1.5	8	1	40
TOTAL BY DISTRICT EDUCATION AUTHORITY (DEA) END OF YEAR		14.5	11	1	1	2	1.5	8	1	40

Operating Environment

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

Financial Conditions

During the fiscal year ending June 30, 2017, the Council budgeted for an operating surplus to reduce the accumulated deficit and at the same time, maintain a similar level of service in the schools and communities. In doing so, the Council budgeted for an annual surplus of \$ 469,774. During the year, the Council managed to incorporate several recoveries as well as prudent fiscal management, despite declining enrollment, to record a surplus of \$1,673,882. When converted to cash flow working capital surplus, the amount of available surplus for future years is even more. This surplus for the 2017 year brought the overall accumulated books from a deficit to surplus of \$33,321 after several years of declining enrollment and unexpected costs. The break-even budget planned for 2017-18 as well as the current cash balance of \$3,342,918 eliminated any liquidity concerns as the Council continues to maintain cost controls in the current year, while contingent liabilities are not a risk to the Council's financial health. In addition, the Council has budgeted for a surplus of \$22,513 for the 2017-18 fiscal year in order to maintain the financial stability of the Council.

Surplus/(Deficit)

	2017	2016
Operating surplus (deficit) before other item	\$ 1,676,910	\$ (531,122)
Other items:		
Post-employment benefit recovery (expense), Note 17	(3,028)	(387,546)
Payroll Expenses, refer to Note 17	-	(902,383)
Prior Year Funding Received	-	-
	1,673,882	(1,821,051)
Unfunded Items:		
Change in employee leave and termination benefits	22,160	(32,537)
Change in post-employment benefits	(269,820)	1,159,516
Annual Surplus (Deficit)	\$ 1,426,222	\$ (694,072)

	2017	2016
Accumulated Surplus (Deficit)	\$ 33,321	\$ (1,640,561)
Employee leave and termination benefit	41,564	19,404
Post-employment benefits	2,127,531	2,397,351
Adjusted Accumulated Surplus (Deficit)	\$ 2,202,416	\$ 776,194

Summary and Outlook

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

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

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

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

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

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

Approved and confirmed on behalf of the Dehcho Divisional Education Council


Terry Jaffray
Superintendent
Dehcho Divisional Education Council

30-09-2017
Date


David Fiebelkorn, CGA
Comptroller
Dehcho Divisional Education Council

30-09-2017
Date

AUDITORS' REPORT

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

Report on the Consolidated Financial Statements

We have audited the consolidated financial statements of the Dehcho Divisional Education Council, which comprise the consolidated statement of financial position as at June 30, 2017, and the consolidated statements of operations, changes in net financial assets (debt), and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Basis for Qualified Opinion

Salaries and related benefits paid to employees of the Education Body 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 benefit 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 related to compensation and benefits.

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

Qualified Opinion

In our opinion, except for the matter described in the Basis for Qualified Opinion paragraph, these financial present fairly, in all material respects, the financial position of the Education Body as at June 30, 2017 and its financial performance and its cash flow for the year then ended in accordance with the Canadian public sector accounting standards.

Report on Other Legal and Regulator Requirements

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



ASHTON
Chartered Accountants
Business Advisors

Hay River, NT
September 30, 2017

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Statement of Financial Position

June 30, 2017

	2017	*2016
FINANCIAL ASSETS		
Cash and cash equivalents, Note 4	\$ 3,342,918	\$ 2,088,588
Special purpose funds, Note 5	291,097	207,895
Due from Government of Canada, Note 13	56,801	-
Accounts receivable, Note 8	97,828	304,315
	\$ 3,788,644	\$ 2,600,798

LIABILITIES

Accounts payable and accrued liabilities, Note 10	\$ 61,173	\$ 65,040
Payroll liabilities, Note 10	1,387,011	1,664,002
Due to the Government of Canada, Note 13	-	4,897
Deferred revenue, Note 11	73,883	96,450
Post-employment benefits, Note 17	2,127,531	2,397,351
Trust Liabilities, Note 18	136,182	33,619
	3,785,780	4,261,359
Net Assets (Deficit)	\$ 2,864	\$ (1,660,561)

NON-FINANCIAL ASSETS

Prepaid expenses, Note 20	\$ 30,457	\$ 20,000
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ACCUMULATED SURPLUS (DEFICIT)	\$ 33,321	\$ (1,640,561)
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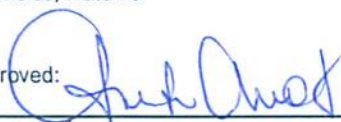

* Reclassified for comparative purposes

Represented by:

Operating surplus (deficit)		
Divisional Education Council	\$ (250,901)	\$ (1,859,472)
District Education Authorities	284,222	218,911
	\$ 33,321	\$ (1,640,561)

Contractual obligations, Note 24

Contingencies, Note 25

Approved:  Chair
 Vice-chair

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Statement of Operations

For the year ended June 30, 2017

	Budget 2017	Actual 2017	Actual *2016
Revenue			
Government of the NWT			
ECE regular contribution	\$ 14,229,000	\$ 14,449,482	\$ 14,533,006
Teaching and learning centers, Schedule C	73,000	73,000	73,000
French language program Schedule B	55,000	50,000	50,000
ECE other contributions, Note 33	-	183,986	10,000
Total ECE contributions	14,357,000	14,756,468	14,666,006
GNWT other contributions, Note 34	330,000	402,038	358,220
Total GNWT	14,687,000	15,158,506	15,024,226
Government of Canada contributions	-	103,534	214,870
	14,687,000	15,262,040	15,239,096
Self-Generated Funds			
Rentals	36,000	25,460	29,000
Investment income	15,000	20,293	18,737
Contract and other	137,000	118,098	285,119
	188,000	163,851	332,856
Education authority self-generated funds, Schedule F-1	-	145,662	203,290
GNWT contributions to Education Authorities, Schedule F-1	-	44,830	111,426
	-	190,492	314,716
	14,875,000	15,616,383	15,886,668
Expenses			
Administration	1,164,907	1,077,082	1,394,595
School programs	8,558,748	8,107,699	9,324,430
Inclusive schooling	2,441,803	2,681,648	3,433,420
Student accommodation	-	237,260	200,847
Operations and maintenance	818,955	780,267	788,332
Aboriginal language/cultural programs	1,420,813	1,055,517	1,276,166
	14,405,226	13,939,473	16,417,790
Operating surplus (deficit) before other item	469,774	1,676,910	(531,122)
Other item:			
Post-employment benefit recovery (expense), Note 17	-	(3,028)	(387,546)
Payroll expense, Note 17	-	-	(902,383)
Operating surplus (deficit)	\$ 469,774	\$ 1,673,882	\$ (1,821,051)
Accumulated surplus (deficit), beginning of year		(1,640,561)	180,490
Accumulated surplus (deficit), end of year		\$ 33,321	\$ (1,640,561)
* Reclassified for comparative purposes			
<i>Accumulated surplus (deficit) is comprised of the following:</i>			
Accumulated surplus (deficit), end of year	\$	33,321	\$ (1,640,561)
Post employment benefits - Unamortized net actuarial (gain)/loss (Note 17)		613,521	902,383
Revised accumulated surplus (deficit), end of the year	\$	646,842	\$ (738,178)

DEHCHO DIVISIONAL EDUCATION COUNCIL**Consolidated Statement of Change in Net Assets (Debt)**

For the year ended June 30, 2017

	2017	2016
Operating Surplus (Deficit)	\$ 1,673,882	\$ (1,821,051)
Amortization of tangible assets	-	-
Net change in prepaids	(10,457)	-
(Increase) Decrease in net debt	1,663,425	(1,821,051)
Net assets (debt) beginning of the year	(1,660,561)	160,490
Net assets (debt) end of year	\$ 2,864	\$ (1,660,561)

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Statement of Cash Flow

For the year ended June 30, 2017

	2017	2016
Operating Activities		
Operating Surplus (Deficit)	\$ 1,676,910	\$ (531,122)
Items not affecting cash:		
Amortization	-	-
Changes in non-cash assets and liabilities		
Decrease (increase) in due from the Government of Canada	(56,801)	-
Decrease (increase) in trust assets	-	-
Decrease (increase) in accounts receivable	206,487	(207,259)
Increase (decrease) in accounts payable	(3,867)	88,148
Increase (decrease) in payroll liabilities	(276,991)	(125,461)
Increase (decrease) in contributions repayable	-	(57,238)
Increase (decrease) in due to the Government of Canada	(4,897)	3,442
Increase (decrease) in deferred revenues	(22,567)	(49,110)
Increase (decrease) in post-employment benefits	(269,820)	257,133
Increase (decrease) in trust liabilities	102,563	(2,591)
Decrease (increase) in prepaids	(10,457)	-
	(336,350)	(92,936)
Cash provided by operating transactions	1,340,560	(624,058)
Financing Activities		
Repayment of capital lease obligation	-	-
Proceeds from capital lease obligation	-	-
Cash provided by (used for) financing activities	-	-
Investing Activities		
Disposition of portfolio investments	-	-
Acquisition of portfolio investments	-	-
Cash provided by (used for) investing transactions	-	-
Capital transactions		
Acquisition of tangible capital assets	-	-
Proceeds of disposition of tangible capital assets	-	-
Cash used for capital transactions	-	-
Increase (Decrease) in cash and cash equivalents	1,340,560	(624,058)
Cash and cash equivalents, beginning of year	2,684,029	3,308,087
Cash and cash equivalents, end of year	\$ 4,024,589	\$ 2,684,029
Cash consists of :		
Cash, Note 4	\$ 3,342,918	\$ 2,088,588
Special purpose funds, Note 5	291,097	207,895
	\$ 3,634,015	\$ 2,296,483

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Details of Expenses

For the year ended June 30, 2017

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations and Maintenance	Administration	Aboriginal Languages	2017 Total
Salaries							
Teachers' salaries	\$ 6,019,027	\$ 908,800	\$ -	\$ -	\$ -	\$ -	\$ 6,927,827
Instruction assistants	61,419	1,270,029	-	-	-	698,909	2,030,357
Non-instructional staff	777,091	319,326	-	706,534	666,304	127,082	2,596,337
Board/Trustee Honoraria	-	-	-	-	48,953	8,750	57,703
	6,857,537	2,498,155	-	706,534	715,257	834,741	11,612,224
Employee Benefits							
Employee benefits and allowances	152,679	45,269	-	12,948	13,627	15,671	240,194
Leave and termination	179,963	92,708	-	-	-	94,219	366,890
	332,642	137,977	-	12,948	13,627	109,890	607,084
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	27,133	-	27,133
Postage/Communication	46,167	-	-	-	43,155	-	89,322
Utilities	-	-	2,897	41,821	779	-	45,497
Travel	147,740	14,302	33,308	-	103,576	3,890	302,816
Student Travel (Bussing)	24,753	-	-	-	-	-	24,753
Advertising/Printing/Publishing	16,797	-	-	-	-	9,290	26,087
Maintenance/Repair	-	-	-	-	27,635	-	27,635
Rentals/Leases	24,674	-	-	13,200	9,650	5,080	52,604
Other - Student Awards	6,746	-	-	-	30,510	-	37,256
Other - Contracted Services	-	11,285	171,166	5,764	7,073	-	195,288
Other - School Programs	71,327	-	-	-	6,487	-	77,814
Other - Miscellaneous	-	-	-	-	6,436	-	6,436
	338,204	25,587	207,371	60,785	262,434	18,260	912,641
Materials, Supplies and Freight							
Materials	564,730	19,929	29,478	-	85,564	92,380	792,081
Freight	14,586	-	411	-	200	246	15,443
	579,316	19,929	29,889	-	85,764	92,626	807,524
Contributions and Transfers							
Transfers	-	-	-	-	-	-	-
Amortization							
	-	-	-	-	-	-	-
Total	\$ 8,107,699	\$ 2,681,648	\$ 237,260	\$ 780,267	\$ 1,077,082	\$ 1,055,517	\$ 13,939,473

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2017

Note 1. Dehcho Divisional Education Council

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

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

Note 2. Summary of Significant Accounting Policies

(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 expenditure items are recognized in the accounts and reported in the financial statements. The accrual basis of accounting is utilized for all funds. Under this basis of accounting, revenues are recognized in the accounting period in which they are earned and become measurable, and expenses are recorded when they are incurred.

(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 date of 90 days or less from the date of acquisition.

(c) Financial Instruments

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

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

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

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2017

Note 2. Summary of Significant Accounting Policies (continued)

(c) Financial Instruments (continued)

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

(d) Non-Financial Assets

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

(e) Tangible Capital Assets

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

(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.

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2017

Note 2. Summary of Significant Accounting Policies (continued)

(f) Revenue Recognition - (Continued)

GNWT – Regular Contributions:

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

Other Contributions:

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

Deferred Revenue:

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

Investment Income:

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

(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 Education Body and the budget is legally adopted by a motion of the Board in accordance with Section 135(3) of the Education Act.

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

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

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

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2017

Note 2. Summary of Significant Accounting Policies (continued)

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

(i) Inventories Including Materials and Supplies

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

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

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

(k) Post-employment Benefits, Compensated Absences and Termination Benefits

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 reasons for termination. Benefit entitlements are paid upon resignation, retirement or death of an employees. The expected cost of providing these benefits is recognized as employees render services. Termination benefits are 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 services, 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.

(l) Special Purpose Funds

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

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

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2017

Note 3. Future Accounting Changes

Financial Instruments - Section PS 3450

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

Inter-entity Transactions - Section PS 3420

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

Student Activity/Fiduciary Funds Policy

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

Note 4. Cash and Cash Equivalents

	2017	2016
Cash	\$ 3,342,918	\$ 2,088,588
Short term investments	-	-
Cash	\$ 3,342,918	\$ 2,088,588

Note 5. Special Purpose Funds

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

	2017	2016
Fort Simpson (Bompas Elementary/Thomas Simpson Secondary Schools)	\$ 48,978	\$ 54,354
Fort Providence (Deh Gah Elementary/Secondary Schools)	98,450	47,427
Fort Liard (Echo-Dene School)	30,684	3,873
Jean Marie River (Louie Norwegian School)	12,768	7,864
Wrigley (Chief Julian Yendo School)	64,448	56,946
Nahanni Butte (Charles Yohin School)	22,855	22,711
Trout Lake (Charles Tetcho School)	8,900	2,107
Kakisa Lake (Territorial School - Kakisa Lake School)	4,014	12,613
	\$ 291,097	\$ 207,895

Note 6. Restricted Assets - Nil Report

Note 7. Portfolio Investments - Nil Report

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2017

Note 8. Accounts Receivable

	Receivables 2017	AFDA 2017	Net 2017	Net 2016
GNWT - ECE	\$ 24,498	-	\$ 24,498	\$ 33,997
GNWT - Finance	2,954	-	2,954	-
GNWT - HSS	831	-	831	831
GNWT - ITI	-	-	-	-
Aurora College	10,620	-	10,620	14,543
Total Due from GNWT	38,903	-	38,903	49,371
WSCC	-	-	-	-
Other	58,925	-	58,925	254,944
Total receivables before amounts due from Government of Canada	97,828	-	97,828	304,315
Government of Canada	56,801	-	56,801	-
	\$ 154,629	-	\$ 154,629	608,630

Note 9. Inventories - Not Applicable

Note 10. Accounts Payable and Accrued Liabilities

	2017	2016
GNWT - Human Resources	\$ 294	\$ -
WSCC	-	-
Employee source deductions	55	151
Accounts payable and accrued liabilities	60,824	64,889
	61,173	65,040
Payroll liabilities		
UNW School Year & NWT TA	1,345,447	1,644,598
Leave	41,564	19,404
	1,387,011	1,664,002
	\$ 1,448,184	\$ 1,729,042

Note 11. Deferred Revenue

	2017	2016
GNWT - MACA		
Sport and Recreation	\$ -	\$ 16,250
Active After School	6,266	-
Physical Literacy	4,675	49,008
Resiliency Training	-	7,043
Math Training	-	4,000
Operating and Maintenance	-	5,000
	10,941	81,301
National Indian Brotherhood Trust		
Willow Lake Culture Camp	62,942	-
NWT Teachers Association		
Student Success Initiative	-	15,149
	\$ 73,883	\$ 96,450

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2017

Note 12. Contribution Repayable - Nil Report

Note 13. Due From and To the Government of Canada

	2017	2016
Receivables		
Project - Youth Wellness Program	\$ 56,801	\$ -
Miscellaneous receivables	-	-
	\$ 56,801	\$ -
Payables		
Advances on projects	\$ -	\$ -
Miscellaneous payables	-	4,897
	\$ -	\$ 4,897

Note 14. Capital Lease Obligations - Nil Report

Note 15. Pension - Not Applicable

Note 16. Long-term Debt - Nil Report

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

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

Severance benefits are paid to the employees based on the types of termination (e.g. resignation versus retirement) and appropriate combinations that include inputs such as when the employee was hired, the rate of pay, the number of years of continuous employment, and age and the benefit is subject to maximum benefit limits. Removal benefits are subject to several criteria, the main ones being location of hire, employee category and length of service. The benefits under these two categories were valued by an external actuarial with the GNWT payroll valuations using the expected utilization methodology.

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

Leave includes annual and lieu time for all staff (UNW, Excluded, Senior Management, Contract) which consists of leave banks, leave accruals and leave payouts due.

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

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

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2017

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

Change in Estimate

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

Valuation Results

The actuarial valuation as at June 30, 2017 as extrapolated from the last actuarial valuation that was completed on March 31, 2017. The effective date of the next actuarial valuation is March 31, 2018. The values presented below are for all of the benefits under the Compensated Absences and Terminations Benefits for the consolidated Government.

	Severance and removal	Compensated Absences	2017	2016 Restated
Changes in Obligation				
Accrued benefit obligations beginning of the year	\$ 1,313,103	\$ 181,865	\$ 1,494,968	\$ 2,533,301
Current period benefit cost	53,899	13,205	67,104	327,386
Interest accrued	35,551	5,301	40,852	60,160
Benefits payments	(213,998)	(58,850)	(272,848)	(523,496)
Plan amendments	-	-	-	-
Actuarial (gain)/loss	79,945	103,989	183,934	(902,383)
Accrued benefit obligation, end of year	1,268,500	245,510	1,514,010	1,494,968
Unamortized net actuarial gain	630,488	(16,967)	613,521	902,383
Net future obligation	\$ 1,898,988	\$ 228,543	\$ 2,127,531	\$ 2,397,351
Benefits Expense				
Current period benefit cost	53,899	13,205	67,104	327,386
Interest cost	35,551	5,301	40,852	60,160
Plan amendments	-	-	-	-
Amortization of actuarial gains	(93,478)	(11,450)	(104,928)	-
	(4,028)	7,056	3,028	387,546

The discount rate used to determine the accrued benefit obligation is an average of 3.3%. No inflation rate was applied. The expected payments during the next five fiscal years are:

	Severance and removal	Compensated Absences	2017
2018	\$ 479,940	\$ 73,250	\$ 553,190
2019	194,361	33,373	227,734
2020	131,631	28,203	159,834
2021	112,997	27,752	140,749
2022	109,441	26,813	136,254
	\$ 1,028,370	\$ 189,391	\$ 1,217,761

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2017

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

Prior Period Adjustment

In the prior year, the post-employment benefits liability was recorded as the accrued benefit obligation from the actuaries report. This represents a departure from Canadian public sector accounting principles because it does not include the unamortized net actuarial (gain)/loss. The correct treatment is to record the accrued benefit liability which consists of the accrued benefit obligation plus the unamortized net actuarial (gain)/loss. This has resulted in the understatement of post-employment benefits, and salaries and the overstatement of accumulated surplus by \$902,383. The balances have been adjusted retrospectively.

Note 18. Trust Assets and Liabilities under Administration

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

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

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

	2017	2016
Superintendent Fund	\$ 10,481	\$ 7,181
Steve Rowan Memorial Scholarship Fund	113,731	14,631
Mercedes Benz Scholarship Fund	11,970	11,807
	\$ 136,182	\$ 33,619

Note 19. Tangible Capital Asset - Nil Report

Note 20. Prepaid Expenses

	2017	2016
CIBC Visa Deposit	\$ 20,000	\$ 20,000
Prepaid service contracts	10,457	-
CIBC Visa Deposit	\$ 30,457	\$ 20,000

Note 21. Accumulated Surplus/Deficit - Not Applicable

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

Note 22. Capital Advances - Not applicable

Note 23. GNWT Assets Provided at No Cost

	Cost	Accumulated Amortization	2017 Net Book Value	2017 Net Book Value
Buildings				
Schools and colleges	\$ 27,512,799	\$ 17,591,493	\$ 9,921,306	\$ 10,204,638
Residences	843,808	511,617	332,191	353,282
Staff Housing	287,453	209,190	78,263	85,447
	\$ 28,644,060	\$ 18,312,300	\$ 10,331,760	\$ 10,643,367

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2017

Note 24. Contractual Obligations

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

	Expires in Fiscal Year*	2018	2019 - 2021	Total
Equipment leases	2021	\$ 51,600	\$ 99,903	\$ 151,503
Operational leases	2017	133,126	-	133,126
		\$ 184,726	\$ 99,903	\$ 284,629

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

Note 25. Contingencies - Nil Report

Note 26. Related Parties

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

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

	2017	2016
Accounts payable, Note 10		
Government of the Northwest Territories		
Human Resources	\$ 294	\$ -
Other related parties		
NWT Power Corporation	3,000	1,964
	\$ 3,294	\$ 1,964
Payroll liabilities, Note 10		
Government of the Northwest Territories	\$ 1,387,011	\$ 1,664,002
Deferred Revenues, Note 11		
Government of the Northwest Territories		
Municipal and Community Affairs	\$ 10,941	\$ 81,301
Accounts receivable, Note 8		
Government of the Northwest Territories		
Education, Culture and Employment (ECE)	\$ 24,498	\$ 33,997
Health & Social Services (DHSS)	831	831
Finance	2,954	-
Industry, Tourism and Investment (ITI)	-	-
Total GNWT	28,283	34,828
Other related parties		
Aurora College	10,620	14,543
	\$ 38,903	\$ 49,371

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2017

Note 26. Related Parties (continued)

	2017	2016
Revenues		
Government of the Northwest Territories		
ECE - Core contribution	\$ 14,449,482	\$ 14,533,006
ECE - Teaching and learning centers, pg 11	73,000	73,000
ECE - French language program pg 10	50,000	50,000
ECE - other contributions, Note 33	183,986	10,000
MACA - GNWT other Contributions, Note 34	347,636	296,599
ITI - GNWT other Contributions, Note 34	40,200	45,157
DHSS - GNWT other Contributions, Note 34	14,202	16,464
GNWT contributions to Education Authorities, Schedule F-1	44,830	111,426
Department of Finance - rent and custodian	18,120	16,600
Total GNWT	15,221,456	15,152,252
Other related parties		
Aurora College	33,921	79,086
Beaufort Delta Education Council	-	32,902
	\$ 15,255,377	\$ 15,264,240

Note 27. Budget

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

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

The budget figures presented are those approved by the Minister of Education, Culture and Employment on August 8, 2016 and have not been audited.

Note 28. Economic Dependence

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

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2017

Note 29. Financial Instruments

The Education Body is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Education Body's risk exposure and concentration as of June 30, 2017.

Credit risk

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

Liquidity

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

Market risk

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

Currency risk

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

Interest rate risk

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

Note 30. Expenses by Object

	2017 Budget	2017 Actual	2016 Actual
Compensation	\$ 12,624,160	\$ 12,219,308	\$ 14,300,596
Professional/Technical Services	55,000	27,133	30,167
Postage/Communication	68,000	89,322	104,677
Utilities	-	45,497	34,040
Travel	546,000	302,816	446,833
Student Travel (Bussing)	165,000	24,753	58,483
Advertising/Printing/Publishing	21,000	26,087	36,479
Maintenance/Repair	20,000	27,635	27,835
Rentals/Leases	102,272	52,604	62,339
Other - Student Awards	-	37,256	61,512
Other - Contracted Services	233,500	195,288	195,114
Other - School Programs	-	77,814	52,439
Other - Miscellaneous	-	6,436	39,115
Materials, Supplies and Freight	570,294	807,524	968,161
Amortization	-	-	-
	\$ 14,405,226	\$ 13,939,473	\$ 16,417,790

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2017

Note 31. Subsequent Events - Nil Report

Note 32. Comparative Figures

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

Note 33. ECE Other Contributions

	2017	2016
Infrastructure funding	\$ 138,472	\$ -
Distance education	38,514	-
Self regulation	7,000	10,000
	\$ 183,986	\$ 10,000

Note 34. GNWT Other Contributions

	2017	2016
Municipal and Community Affairs		
Sports and youth programs	\$ 5,000	\$ 34,250
Sport strategy	127,140	127,140
Children and youth resiliency	36,136	25,000
Active after school	108,000	29,140
Other	1,000	16,810
Industry, Tourism and Investment		
Take a kid trapping	40,200	45,157
Health and Social Services		
Drop the pop	14,202	16,464
Deferred revenue - GNWT, opening	81,301	145,560
Deferred revenue - GNWT, closing	(10,941)	(81,301)
	\$ 402,038	\$ 358,220

DEHCHO DIVISIONAL EDUCATION COUNCIL

Aboriginal Language and Cultural-based Education Expenses

Schedule A

For the year ended June 30, 2017

	Student Instruction	Teaching/ Learning Resources	Professional Development	School Activities and Integrated Community Programs	2017 Total
Salaries					
ALCBE teachers	\$ -	\$ -	\$ -	\$ -	\$ -
Language consultants	-	-	-	-	-
Instruction assistants	744,028	-	-	-	744,028
Non-instructional staff	75,000	-	-	-	75,000
Elders in schools	-	8,750	-	-	8,750
	819,028	8,750	-	-	827,778
Employee Benefits					
Employee benefits and allowances	15,671	-	-	-	15,671
Leave and termination benefits	94,219	-	-	-	94,219
	109,890	-	-	-	109,890
Services Purchased/Contracted					
Professional services	-	-	-	-	-
Postage and communication	-	-	-	-	-
Travel	3,300	-	-	-	3,300
Student transportation	-	-	-	-	-
Advertising, printing and publishing	9,290	-	-	-	9,290
Maintenance and repairs	-	-	-	-	-
Rentals and leases	1,580	-	-	-	1,580
Other contracted services	-	-	-	-	-
	14,170	-	-	-	14,170
Materials, Supplies and Freight					
Materials	-	65,019	-	-	65,019
Freight	-	246	-	-	246
	-	65,265	-	-	65,265
Total	\$ 943,088	\$ 74,015	\$ -	\$ -	\$ 1,017,103

DEHCHO DIVISIONAL EDUCATION COUNCIL

French Language Program

Schedule B

For the year ended June 30, 2017

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

DEHCHO DIVISIONAL EDUCATION COUNCIL

Aboriginal Languages - Teaching and Learning Center

Schedule C

For the year ended June 30, 2017

	July 1, 2016 to March 31, 2017	April 1, 2017 to June 30, 2017	Total Fiscal Year 2016/2017
Revenue			
Funding received	\$ 73,000	\$ -	\$ 73,000
Expenditure			
Salaries	5,285	10,352	15,637
Resources	-	-	-
Other O & M	54,012	6,046	60,058
Deficit Funding - June 30 previous year	-	-	-
	59,297	16,398	75,695
Surplus (Deficit), March 31, 2015	\$ 13,703		
Surplus (Deficit), June 30, 2015		\$ (16,398)	
Surplus (Deficit) - Total			\$ (2,695)

DEHCHO DIVISIONAL EDUCATION COUNCIL

Student Success Initiative Projects

Schedule D

For the year ended June 30, 2017

	2017	2016
Revenue		
GNWT - Education, Culture & Employment	\$ 55,000	\$ 55,000
NWT Teachers Association	11,853	83,516
	66,853	138,516
Expenditure		
Salaries and wages		
Facilitator fees	6,318	6,355
Substitute teacher wages	2,908	2,306
Staff	45,000	45,000
Travel		
Facilitator travel	-	-
Airfare	4,128	9,711
Staff travel	3,796	9,425
Accommodations	-	5,375
Per diems	-	-
Other expenses		
Student resources		
Room rental	-	-
Refreshments	-	342
Resources	4,703	25,016
Stationary printing	-	-
	66,853	103,530
Surplus (Deficit)	\$ -	\$ 34,986

DEHCHO DIVISIONAL EDUCATION COUNCIL

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

Schedule E-1

For the year ended June 30, 2017

	2017 Budget	2017 Actual	2016 Actual
Revenue			
Government of the NWT			
ECE regular contributions	\$ 14,229,000	\$ 14,449,482	\$ 14,533,006
Teaching and learnings centers, pg 11	73,000	73,000	73,000
French language instruction, pg 10	55,000	50,000	50,000
ECE other contributions, Note 33	-	183,986	10,000
	14,357,000	14,756,468	14,666,006
GNWT - other contributions	330,000	402,038	358,220
Government of Canada contributions	-	103,534	214,870
Self-Generated Funds			
Rentals	36,000	25,460	29,000
Investment income	15,000	20,293	18,737
Contract and other	137,000	118,098	285,119
	188,000	163,851	332,856
	14,875,000	15,425,891	15,571,952
Expenditure			
School programs	8,558,748	8,218,824	9,263,370
Inclusive schooling	2,441,803	2,681,648	3,433,420
Student accommodations	-	237,260	200,847
Operations and maintenance	818,955	774,138	784,682
Council administration	1,164,907	930,438	1,124,995
Aboriginal languages	1,420,813	971,984	1,220,030
	14,405,226	13,814,292	16,027,344
Excess of Revenue over Expenditure before other items	\$ 469,774	\$ 1,611,599	\$ (455,392)
Other Items:			
Post-employment benefit recovery (expense), Note 17		(3,028)	(387,546)
Payroll Expenses, Note 17		-	(902,383)
Excess (Deficiency) of Revenue over Expenditure	\$	1,608,571	\$ (1,745,321)
Accumulated surplus (deficit), beginning of year		(1,859,472)	(114,151)
Accumulated surplus (deficit), end of year	\$	(250,901)	\$ (1,859,472)

DEHCHO DIVISIONAL EDUCATION COUNCIL

Details of Council Expenses (Non-Consolidated)

Schedule E-2

For the year ended June 30, 2017

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Council Administration	Aboriginal Languages	2017 Total	2017 Budget	*2016 Total
Salaries									
Teachers' salaries	\$ 6,140,335	\$ 908,800	\$ -	\$ -	\$ -	\$ -	7,049,135	\$ 7,980,776	\$ 8,062,925
Instruction Assistant	-	1,270,029	-	-	-	698,909	1,968,938	1,384,176	2,326,767
Non Instructional Staff	663,731	319,326	-	700,405	650,762	75,000	2,409,224	2,406,279	2,761,743
Board/Trustee Honoraria	-	-	-	-	17,025	8,750	25,775	66,000	21,375
	6,804,066	2,498,155	-	700,405	667,787	782,659	11,453,072	11,837,231	13,172,810
Employee Benefits									
Employee benefits and allowances	126,024	45,269	-	12,948	13,627	15,671	213,539	236,000	302,473
Leave and termination	179,963	92,708	-	-	-	94,219	366,890	550,929	619,855
	305,987	137,977	-	12,948	13,627	109,890	580,429	786,929	922,328
Services Purchased/Contracted									
Professional/Technical Services	-	-	-	-	25,533	-	25,533	55,000	28,665
Postage/Communication	46,167	-	-	-	43,155	-	89,322	68,000	104,645
Utilities	-	-	2,897	41,821	-	-	44,718	-	32,896
Travel	202,115	14,302	33,308	-	66,373	3,300	319,398	546,000	413,153
Student Travel (Bussing)	53,622	-	-	-	-	-	53,622	165,000	54,262
Advertising/Printing/Publishing	16,797	-	-	-	-	9,290	26,087	21,000	35,289
Maintenance/Repair	-	-	-	-	22,936	-	22,936	20,000	26,491
Rentals/Leases	24,674	-	-	13,200	9,650	1,580	49,104	102,272	62,339
Other - Student Awards	-	-	-	-	30,110	-	30,110	-	29,247
Other - Contracted Services	-	11,285	171,166	5,764	-	-	188,215	233,500	176,156
Other - School Programs	-	-	-	-	6,487	-	6,487	-	-
Other - Miscellaneous	-	-	-	-	6,436	-	6,436	-	9,319
	343,375	25,587	207,371	60,785	210,680	14,170	861,968	1,210,772	972,462
Materials, Supplies and Freight									
Materials	542,661	19,929	29,478	-	38,344	65,019	695,431	526,794	718,844
Freight	14,586	-	411	-	-	246	15,243	43,500	31,651
	557,247	19,929	29,889	-	38,344	65,265	710,674	570,294	750,495
Contributions and Transfers									
Transfers to DEA	208,149	-	-	-	-	-	208,149	-	209,249
Amortization	-	-	-	-	-	-	-	-	-
Total	\$ 8,218,824	\$ 2,681,648	\$ 237,260	\$ 774,138	\$ 930,438	\$ 971,984	\$ 13,814,292	\$ 14,405,226	\$ 16,027,344

* Reclassified for comparative purposes

DEHCHO DIVISIONAL EDUCATION COUNCIL

District Education Authority Operations Summary

Non-Consolidated

For the year ended June 30, 2017

Schedule F-1

	Fort Simpson	Fort Providence	Fort Liard	Jean Marie River	Wrigley	Nahanni Butte	Trout Lake	Kakisa Lake	Total
Revenue									
Operating contributions from Divisional Council	\$ 50,442	\$ 45,862	\$ 28,533	\$ 15,725	\$ 18,645	\$ 16,152	\$ 17,061	\$ 15,729	\$ 208,149
Other contributions from Divisional Council	37,320	258,279	47,781	21,322	5,000	-	12,422	1,353	383,477
Contributions from GNWT	4,330	40,500	-	-	-	-	-	-	44,830
Self-generated funds	90,978	24,229	-	-	22,810	-	1,125	6,520	145,662
	183,070	368,870	76,314	37,047	46,455	16,152	30,608	23,602	782,118
Expenditure									
Administration	72,714	29,108	10,532	8,426	4,369	2,104	13,646	11,958	152,857
School programs	108,672	248,658	23,542	19,077	34,584	14,864	1,077	14,246	464,720
Inclusive schooling	-	-	-	-	-	-	-	-	-
Student accommodations	-	-	-	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-	6,129	-	6,129
Aboriginal language/cultural programs	20,831	40,081	18,589	4,640	-	-	2,963	5,997	93,101
	202,217	317,847	52,663	32,143	38,953	16,968	23,815	32,201	716,807
Excess (Deficiency) of Revenue over Expenditure	(19,147)	51,023	23,651	4,904	7,502	(816)	6,793	(8,599)	65,311
Accumulated surplus, beginning of year	62,487	47,427	6,756	7,864	56,946	22,711	2,107	12,613	218,911
Accumulated surplus, end of year	\$ 43,340	\$ 98,450	\$ 30,407	\$ 12,768	\$ 64,448	\$ 21,895	\$ 8,900	\$ 4,014	\$ 284,222
Composition of Ending Accumulated Surplus									
Cash	\$ 48,978	\$ 98,450	\$ 30,684	\$ 12,768	\$ 64,448	\$ 22,855	\$ 8,900	\$ 4,014	\$ 291,097
Accounts receivable	500	-	-	-	-	-	-	-	500
Accounts payable	(6,138)	-	(277)	-	-	(960)	-	-	(7,375)
	\$ 43,340	\$ 98,450	\$ 30,407	\$ 12,768	\$ 64,448	\$ 21,895	\$ 8,900	\$ 4,014	\$ 284,222

DEHCHO DIVISIONAL EDUCATION COUNCIL

Details of DEA Expenses Summary

Non-Consolidated

For the year ended June 30, 2017

Schedule F-2

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations and Maintenance	Administration	Aboriginal Languages	Total
Salaries							
Teachers' Salaries	\$ 1,157	\$ -	\$ -	\$ -	\$ -	\$ -	1,157
Instruction Assistant	61,419	-	-	-	-	-	61,419
Non-instructional Staff	114,610	-	-	6,129	21,305	52,082	194,126
Board/Trustee Honorarium	-	-	-	-	31,928	-	31,928
	177,186	-	-	6,129	53,233	52,082	288,630
Employee Benefits							
Employee Benefits and Allowances	26,655	-	-	-	-	-	26,655
Leave and Termination	-	-	-	-	-	-	-
	26,655	-	-	-	-	-	26,655
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	1,600	-	1,600
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	779	-	779
Travel	-	-	-	-	37,203	590	37,793
Student Travel (Bussing)	24,753	-	-	-	-	-	24,753
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	4,699	-	4,699
Rentals/Leases	-	-	-	-	-	3,500	3,500
Other - Student Awards	6,746	-	-	-	400	-	7,146
Other - Contracted Services	-	-	-	-	7,073	-	7,073
Other - School Programs	159,385	-	-	-	-	-	159,385
	190,884	-	-	-	51,754	4,090	246,728
Materials/Supplies/Freight							
Materials	69,995	-	-	-	47,670	36,929	154,594
Freight	-	-	-	-	200	-	200
	69,995	-	-	-	47,870	36,929	154,794
Total	\$ 464,720	\$ -	\$ -	6,129	\$ 152,857	\$ 93,101	716,807

FORT SIMPSON

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2017

	2017 Budget	2017 Actual	2016 Actual
Revenues			
Contributions from Divisional Council	\$ 50,442	\$ 50,442	\$ 51,102
Other - Dehcho DEC	-	37,320	45,772
Other - Contributions from GNWT	-	4,330	36,393
Other	-	90,978	126,508
	50,442	183,070	259,775
Expenses			
Administration	12,500	72,714	114,541
School programs	33,942	108,672	165,458
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	-	1,344
Aboriginal language/cultural programs	4,000	20,831	24,237
	\$ 50,442	202,217	305,580
Surplus (Deficit)	-	(19,147)	(45,805)
Opening equity		62,487	108,292
Closing equity	\$	43,340	\$ 62,487
Composition of Closing Equity			
Cash	\$	48,978	\$ 54,354
Accounts receivable		500	8,133
Accounts payable		(6,138)	-
	\$	43,340	\$ 62,487

FORT SIMPSON

District Education Authority
Details of Expenses - Non-Consolidated

For the year ended June 30, 2017

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Aboriginal Languages	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	61,419	-	-	-	-	-	61,419
Non Instructional Staff	-	-	-	-	2,691	9,201	11,892
Board/Trustee Honoraria	-	-	-	-	4,318	-	4,318
	61,419	-	-	-	7,009	9,201	77,629
Employee Benefits							
Employee Benefits/Allowances	1,920	-	-	-	-	-	1,920
Leave and Termination Benfits	-	-	-	-	-	-	-
	1,920	-	-	-	-	-	1,920
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	36,148	-	36,148
Student Travel (Bussing)	24,377	-	-	-	-	-	24,377
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	4,699	-	4,699
Rentals/Leases	-	-	-	-	-	-	-
Other - Student Awards	3,595	-	-	-	-	-	3,595
Other - Contracted Services	-	-	-	-	5,223	-	5,223
Other - School Programs	9,330	-	-	-	-	-	9,330
	37,302	-	-	-	46,070	-	83,372
Materials/Supplies/Freight							
Materials	8,031	-	-	-	19,635	11,630	39,296
Freight	-	-	-	-	-	-	-
	8,031	-	-	-	19,635	11,630	39,296
Total	\$ 108,672	\$ -	\$ -	\$ -	\$ 72,714	\$ 20,831	\$ 202,217

FORT PROVIDENCE

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2017

	2017 Budget	2017 Actual	2016 Actual
Revenue			
Contributions from Divisional Council	\$ 45,862	\$ 45,862	\$ 47,017
Other - Dehcho DEC	-	258,279	342,757
Other - Contributions from GNWT	-	40,500	38,300
Other	-	24,229	44,674
	<u>45,862</u>	<u>368,870</u>	<u>472,748</u>
Expenses			
Administration	21,275	29,108	91,659
School programs	22,587	248,658	337,218
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	2,000	40,081	20,352
	<u>45,862</u>	<u>317,847</u>	<u>449,229</u>
Surplus (Deficit)	-	51,023	23,519
Opening equity		47,427	23,908
Closing equity	\$	98,450	\$ 47,427
Composition of Closing Equity			
Cash	\$	98,450	\$ 47,427
Accounts receivable		-	-
Accounts payable		-	-
	<u>\$</u>	<u>98,450</u>	<u>\$ 47,427</u>

FORT PROVIDENCE

District Education Authority
Details of Expenses - Non-Consolidated

For the year ended June 30, 2017

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Aboriginal Languages	Total
Salaries							
Teachers' Salaries	\$ 1,157	\$ -	\$ -	\$ -	\$ -	\$ -	1,157
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	114,493	-	-	-	4,790	20,660	139,943
Board/Trustee Honoraria	-	-	-	-	5,642	-	5,642
	115,650	-	-	-	10,432	20,660	146,742
Employee Benefits							
Employee Benefits/Allowances	24,735	-	-	-	-	-	24,735
Leave and Termination Benefits	-	-	-	-	-	-	-
	24,735	-	-	-	-	-	24,735
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	779	-	779
Travel	-	-	-	-	846	-	846
Student Travel (Bussing)	376	-	-	-	-	-	376
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	3,500	3,500
Other - Awards/Gifts	2,320	-	-	-	400	-	2,720
Other - Contracted Services	-	-	-	-	532	-	532
Other - School Programs	63,923	-	-	-	-	-	63,923
	66,619	-	-	-	2,557	3,500	72,676
Materials/Supplies/Freight							
Materials	41,654	-	-	-	16,119	15,921	73,694
Freight	-	-	-	-	-	-	-
	41,654	-	-	-	16,119	15,921	73,694
Total	\$ 248,658	\$ -	\$ -	\$ -	\$ 29,108	\$ 40,081	\$ 317,847

FORT LIARD

District Education Authority Statement of Operations - Non-Consolidated

For the year ended June 30, 2017

	2017 Budget	2017 Actual	2016 Actual
Revenue			
Contributions from Divisional Council	\$ 28,533	\$ 28,533	\$ 27,158
Other - Dehcho DEC	-	47,781	46,260
Other - Contributions from GNWT	-	-	36,733
Other	-	-	9,143
	28,533	76,314	119,294
Expenses			
Administration	9,250	10,532	25,212
School programs	17,283	23,542	87,769
Inclusive Schooling	-	-	-
School accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	2,000	18,589	22,620
	28,533	52,663	135,601
Surplus (Deficit)	-	23,651	(16,307)
Opening equity		6,756	23,063
Closing equity	\$	30,407	\$ 6,756
Composition of Closing Equity			
Cash	\$	30,684	\$ 3,873
Accounts receivable		-	2,883
Accounts payable		(277)	-
		30,407	6,756

FORT LIARD

District Education Authority
Details of Expenses - Non-Consolidated

For the year ended June 30, 2017

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Aboriginal Languages	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	117	-	-	-	-	13,263	13,380
Board/Trustee Honoraria	-	-	-	-	4,952	-	4,952
	117	-	-	-	4,952	13,263	18,332
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Student Transportation	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Awards	-	-	-	-	-	-	-
Other - Contracted Services	-	-	-	-	163	-	163
Other - Local Programs	4,827	-	-	-	-	-	4,827
	4,827	-	-	-	163	-	4,990
Materials/Supplies/Freight							
Materials	18,598	-	-	-	5,217	5,326	29,141
Freight	-	-	-	-	200	-	200
	18,598	-	-	-	5,417	5,326	29,341
Total	\$ 23,542	\$ -	\$ -	\$ -	\$ 10,532	\$ 18,589	\$ 52,663

JEAN MARIE RIVER

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2017

	2017 Budget	2017 Actual	2016 Actual
Revenues			
Contributions from Divisional Council	\$ 15,725	\$ 15,725	\$ 15,945
Other - Dehcho DEC	-	21,322	7,980
Other - Contributions from GNWT	-	-	-
Other	-	-	9,097
	15,725	37,047	33,022
Expenses			
Administration	10,950	8,426	14,926
School programs	2,775	19,077	25,898
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	2,000	4,640	7,378
	\$ 15,725	32,143	48,202
Surplus (Deficit)	-	4,904	(15,180)
Opening equity		7,864	23,044
Closing equity	\$	12,768	\$ 7,864
Composition of Closing Equity			
Cash	\$	12,768	\$ 7,864
Accounts receivable		-	-
Accounts payable		-	-
		12,768	7,864

JEAN MARIE RIVER

District Education Authority
Details of Expenses - Non-Consolidated

For the year ended June 30, 2017

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Aboriginal Languages	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	-	-	-	-	4,165	3,650	7,815
Board/Trustee Honoraria	-	-	-	-	3,385	-	3,385
	-	-	-	-	7,550	3,650	11,200
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	590	590
Student Travel (Bussing)	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Awards	831	-	-	-	-	-	831
Other - Contracted Services	-	-	-	-	314	-	314
Other - School Programs	17,611	-	-	-	-	-	17,611
	18,442	-	-	-	314	590	19,346
Materials/Supplies/Freight							
Materials	635	-	-	-	562	400	1,597
Freight	-	-	-	-	-	-	-
	635	-	-	-	562	400	1,597
Total	\$ 19,077	\$ -	\$ -	\$ -	\$ 8,426	\$ 4,640	\$ 32,143

WRIGLEY

District Education Authority Statement of Operations - Non-Consolidated

For the year ended June 30, 2017

	2017 Budget	2017 Actual	2016 Actual
Revenue			
Contributions from Divisional Council	\$ 18,645	\$ 18,645	\$ 18,425
Other - Deh Cho DEC	-	5,000	11,430
Other - Contributions from GNWT	-	-	-
Other	-	22,810	13,868
	18,645	46,455	43,723
Expenses			
Administration	12,050	4,369	3,405
School programs	4,595	34,584	28,268
Inclusive schooling	-	-	-
Student Accomodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	2,000	-	-
	18,645	38,953	31,673
Surplus (Deficit)	-	7,502	12,050
Opening equity		56,946	44,896
Closing equity	\$	64,448	\$ 56,946
Composition of Closing Equity			
Cash	\$	64,448	\$ 56,946
Accounts receivable		-	-
Accounts payable		-	-
	\$	64,448	\$ 56,946

WRIGLEY

District Education Authority
Details of Expenses - Non-Consolidated

For the year ended June 30, 2017

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations and Maintenance	Administration	Aboriginal Languages	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	-	-	-	-	-	-	-
Board/Trustee Honoraria	-	-	-	-	2,450	-	2,450
	-	-	-	-	2,450	-	2,450
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	1,600	-	1,600
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Student Travel (Bussing)	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Awards	-	-	-	-	-	-	-
Other - Contracted Services	-	-	-	-	319	-	319
Other - Local Programs	34,584	-	-	-	-	-	34,584
	34,584	-	-	-	1,919	-	36,503
Materials/Supplies/Freight							
Materials	-	-	-	-	-	-	-
Freight	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	\$ 34,584	\$ -	\$ -	\$ -	\$ 4,369	\$ -	\$ 38,953

NAHANNI BUTTE

District Education Authority Statement of Operations - Non-Consolidated

For the year ended June 30, 2017

	2017 Budget	2017 Actual	2016 Actual
Revenues			
Contributions from Divisional Council	\$ 16,152	\$ 16,152	\$ 16,152
Other - Dehcho DEC	-	-	7,900
Other - Contributions from GNWT	-	-	-
Other	-	-	-
	16,152	16,152	24,052
Expenses			
Administration	10,950	2,104	4,408
School programs	3,202	14,864	21,451
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	2,000	-	-
	16,152	16,968	25,859
Surplus (Deficit)	-	(816)	(1,807)
Opening equity		22,711	24,518
Closing equity	\$	21,895	\$ 22,711
Composition of Closing Equity			
Cash	\$	22,855	\$ 22,711
Accounts receivable		-	-
Accounts payable		(960)	-
	\$	21,895	\$ 22,711

NAHANNI BUTTE

District Education Authority
Details of Expenses - Non-Consolidated

For the year ended June 30, 2017

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Aboriginal Languages	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	-	-	-	-	-	-	-
Board/Trustee Honoraria	-	-	-	-	1,850	-	1,850
	-	-	-	-	1,850	-	1,850
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benfits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Student Travel (Bussing)	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Student Awards	-	-	-	-	-	-	-
Other - Contracted Services	-	-	-	-	254	-	254
Other - School Programs	14,864	-	-	-	-	-	14,864
	14,864	-	-	-	254	-	15,118
Materials/Supplies/Freight							
Materials	-	-	-	-	-	-	-
Freight	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	\$ 14,864	\$ -	\$ -	\$ -	2,104	\$ -	16,968

TROUT LAKE

District Education Authority Statement of Operations - Non-Consolidated

For the year ended June 30, 2017

	2017 Budget	2017 Actual	2016 Actual
Revenue			
Contributions from Divisional Council	\$ 17,061	\$ 17,061	\$ 16,951
Other - Dehcho DEC	-	12,422	5,909
Other - Contributions from GNWT	-	-	-
Other	-	1,125	-
	17,061	30,608	22,860
Expenses			
Administration	10,950	13,646	9,642
School programs	4,111	1,077	4,122
Inclusive schooling	-	-	-
Student Accomodations	-	-	-
Operations and maintenance	-	6,129	7,242
Aboriginal language/cultural programs	2,000	2,963	-
	17,061	23,815	21,006
Surplus (Deficit)	-	6,793	1,854
Opening equity		2,107	253
Closing equity	\$	8,900	\$ 2,107
Composition of Closing Equity			
Cash	\$	8,900	\$ 2,107
Accounts receivable		-	-
Accounts payable		-	-
	\$	8,900	\$ 2,107

TROUT LAKE

District Education Authority
Details of Expenses - Non-Consolidated

For the year ended June 30, 2017

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Aboriginal Languages	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	-	-	-	6,129	4,759	2,963	13,851
Board/Trustee Honoraria	-	-	-	-	5,871	-	5,871
	-	-	-	6,129	10,630	2,963	19,722
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benfits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Student Travel (Bussing)	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Awards	-	-	-	-	-	-	-
Other - Contracted Services	-	-	-	-	167	-	167
Other - Local Programs	-	-	-	-	-	-	-
	-	-	-	-	167	-	167
Materials/Supplies/Freight							
Materials	1,077	-	-	-	2,849	-	3,926
Freight	-	-	-	-	-	-	-
	1,077	-	-	-	2,849	-	3,926
Total	\$ 1,077	\$ -	\$ -	\$ 6,129	\$ 13,646	\$ 2,963	\$ 23,815

KAKISA LAKE

District Education Authority Statement of Operations - Non-Consolidated

For the year ended June 30, 2017

	2017 Budget	2017 Actual	2016 Actual
Revenues			
Contributions from Divisional Council	\$ 15,729	\$ 15,729	\$ 15,399
Other - Dehcho DEC	-	1,353	3,576
Other - Contributions from GNWT	-	-	-
Other	-	6,520	-
	15,729	23,602	18,975
Expenditure			
Administration	10,950	11,958	10,989
School programs	2,779	14,246	8,655
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	-	3,589
Aboriginal language/cultural programs	2,000	5,997	29,796
	\$ 15,729	32,201	53,029
Surplus (Deficit)	-	(8,599)	(34,054)
Opening equity		12,613	46,667
Closing equity	\$	4,014	\$ 12,613
Composition of Closing Equity			
Cash	\$	4,014	\$ 12,613
Accounts receivable		-	-
Accounts payable		-	-
	\$	4,014	\$ 12,613

KAKISA LAKE

District Education Authority
Details of Expenses - Non-Consolidated

For the year ended June 30, 2017

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Aboriginal Languages	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	-	-	-	-	4,900	2,345	7,245
Board/Trustee Honoraria	-	-	-	-	3,460	-	3,460
	-	-	-	-	8,360	2,345	10,705
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	209	-	209
Student Travel (Bussing)	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Awards	-	-	-	-	-	-	-
Other - Contracted Services	-	-	-	-	101	-	101
Other - School Programs	14,246	-	-	-	-	-	14,246
	14,246	-	-	-	310	-	14,556
Materials/Supplies/Freight							
Materials	-	-	-	-	3,288	3,652	6,940
Freight	-	-	-	-	-	-	-
	-	-	-	-	3,288	3,652	6,940
Total	\$ 14,246	\$ -	\$ -	\$ -	\$ 11,958	\$ 5,997	\$ 32,201