

**Yellowknife District No.1 Education Authority**

**(Yellowknife Education District No. 1)**

**Consolidated Financial Statements**

**June 30, 2022**





# Yellowknife District No. 1 Education Authority

(the "Authority")

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**YELLOWKNIFE EDUCATION DISTRICT NO. 1**  
OF THE NORTHWEST TERRITORIES  
**ADMINISTRATION SCOLAIRE DE DISTRICT NO 1 DE YELLOWKNIFE**  
Box 788, Yellowknife, NT X1A 2N6  
Tel: (867) 766-5050 Fax: (867) 873-5051  
yk1.nt.ca yk1@yk1.nt.ca

## **Management-Discussion-and-Analysis**

### **August-31,-2022**

#### **Introduction**

#### **Yellowknife-Education-District-No.-1-(YK1)-Administration:**

Jameel-Aziz,-Superintendent-of-Education/CEO  
Shirley-Zouboules,-Assistant-Superintendent  
Landon-Kowalzik,-Interim-Assistant-Superintendent  
Tram-Do,-Director-of-Corporate-Services

#### **Current-Board-of-Trustees:**

Terry-Brookes,-Chairperson  
Doreen-Cleary,-Vice-Chairperson

#### **Trustees:**

Al-McDonald  
Carla-Kinakin  
David-Wasyliciw  
Tina-Drew  
Trevor-Sinclair

#### **Active-Standing-Committees-include:**

- Audit-Committee
- Committee-of-the-Whole
- Finance-Committee
- Policy-Committee
- Public-Relations-Committee



## **YK1-Strategic-Directions**

Taking-direction-from-its-mission-statement,-the-Yellowknife-Education-District-No.-1 Board-of-Trustees-have-set-the-following-Strategic-Directions-for-2022:

### **Wellness:-Cultivate-a-culture-of-holistic-wellness**

- Recognize-the-importance-of-relationships-in-learning
- Foster-and-promote-personal-wellness
- Create-healthy,-safe-and-caring-learning-environments

### **Learning:-Ensure-inclusive,-equitable-and-authentic-learning-experiences**

- Engage-learners-through-meaningful-and-innovative-teaching-and-learning practices
- Strive-for-excellence
- Celebrate-diversity-of-all-learners

### **Indigenous-Language-and-Education:-Honour-and-celebrate-Indigenous —Language-and-Culture**

- Create-a-welcoming-environment-for-all-learners
- Integrate-an-Indigenous-approach-to-education
- Strengthen-Indigenous-Language-instruction

### **Community:-Foster-critical-understanding-of-local, -national-and-global-issues**

- Inspire-and-pursue-critical-thinking-through-innovative-and-sustainable practices
- Embrace-diversity-and-encourage-empathy-to-promote-global-citizenship
- Model-and-encourage-ethical-leadership-and-engage-in-opportunities-for service-learning



**YK1-Successes-for-2021/2022!**

**• Reduce-Green-House-Gas-(GHG)-Emissions**

- Installed Pellet-Boilers-at-Range-Lake-North-School-&-Mildred-Hall-School
- Project-Cost-\$1.5M,-75%-from-Federal-Gov.-GHG-Grant-and-25%-from-YK1
- Project-completed-March-2022
- Reduce-heating-oil-usage-by-210,000-liters-per-year
- Reduce-GHG-emission-by-565-tonnes-per-year
- Estimated-Heating-cost-savings-of-over-\$100,000-per-year



Thank-you-to-Elvis-Beaudoin-and-his-Maintenance-team,-our-partners-at-the Department-of-Infrastructure,-Mischa-Malakoe,-Mark-Peer,-GHG-Grant-Division,-and the-North-Slave-Office-Regional-Office—INF,-Ceazar-Galasiniao,-J&R-Mechanical



- **Savings-in-Electricity-Costs-and-Reduction-in-Waste-&-GHG**

- New-LED-Lights-for-William-MacDonald-School
- New-LED-Lights-for-Sir-John-Franklin-High-School
- LED-lights-have-a-longer-life-than-other-light-bulbs-20-times-longer life,-which-will-reduce-the-costs-of-light-bulb-replacements-and waste
- LED-lights-use-less-Kilowatts-than-regular-light-bulbs

Thank-you-to-Elvis-Beaudoin-and-his-Maintenance-team,-our-partners-Department-of Infrastructure,-energy-division

- **New-negotiated-collective-agreement-with-NWTTA-for-a-4-year-term September-2021-to-September-2025-highlights:**

- Wellness:-new-Counseling-Services-added-to-professional-services-up-to \$1000-per-year-to-support-staff-wellness.
- Retention:-new-Termination-Payout-after-10-years-of-service-up-to maximum-of-\$30,000-to-help-with-teacher-recognition-and-retention.
- Wellness-for-families:-new-parental-Leave-top-up-pay-of-93%-for-17-weeks.

Thank-you-to-NWTTA-&-YK1-Collective-Bargaining-teams

- **Insurance-move-to-GNWT-Insurance:**

- Benefit-is-cost-savings-of-over-\$1-million-in-insurance-premiums
- MOU-with-GNWT-Departments-for-Maintenance-oversight-and-risk management
- YK1-has-access-to-GNWT-risk-management-expertise

Thank-you-to-the-Department-of-Education,-Culture-&-Employment,-the-Department of-Infrastructure-and-the-Department-of-Finance

- **Sale-of-Nordic-Arms-Apartment-Building:**

- Sale-proceeds-\$2,000,000
- Removes-responsibility-for-Hazmat-abatement
- Funds-available-for-Capital-Project-in-our-schools
- Removes-conflict-situations-of-an-employer-and-landlord
- Focus-of-staff-should-be-on-Education-mandate-not-landlord

Thank-you-to-realtors-Rod-Stirling-and-Jim-Weller-from-Coldwell-Banker-for-their-work-on the-sale-of-Nordic-Arms



## **Operating-Environment**

YK1 operates six schools in the city of Yellowknife, and provides superintendency services to K'alemi Dene School in Ndilo and Kaw-Tay-Whee School in Dettah. The following lists key programs at YK1 schools:

### **N.J.-Macpherson School (JK-5)**

- N.J.-Macpherson School (NJM) is a JK-5 school with a strong numeracy and literacy focus, offering English programming for Grades JK-5 students, Montessori programming for JK-5 students, and Core French for 1-5 students.
- Special programs include physical education, visual arts, music, drama, a strong recycling program, extracurricular sports, clubs, and after-school programs.
- Indigenous language and culture is integrated into classroom sessions. Indigenous Culture Camps are held throughout the year.
- The school has an active Parent Advisory Council.

### **École-Itt'ò (JK-5)**

- École-Itt'ò (EI) is YK1's newest school, scheduled to open to students on August 29, 2022. The school offers a 100%, fully-immersive French learning environment for JK-Grade-5 students.
- Special programming includes choir, musical theatre, afterschool athletics, and a speed skating academy. Afterschool activities include judo, soccer, improvisation, painting, chess, and choir.
- Indigenous language and culture is integrated into classroom sessions.
- Indigenous Culture Camps are held throughout the year. -Cours-d'enquêtes-en plein-air (CEPA); - (Forest/nature school practice)
- An annual four-day French Language and Culture Camp, 'Camp-de-neige', is held at the Yellowknife Ski Club.

### **Mildred Hall School (JK-8)**

- Mildred Hall School (MHS) is an English school which also offers Core French and Williideh language courses.
- The school offers courses as well as traditional games classes for Grades 2-8 students, and jigging for JK-Grade-2 students.
- The Birchbark Discovery Centre is a community project, and land-based education program for children in Grades 1-6.
- Extracurricular activities include team sports, fine arts, guitar, fiddling, choir, and band instruments. Alternative sports include fat-biking, cross-country skiing,



snowshoeing, and rollerblading. Alternative options include jiggling and traditional games.

- Forest School: With many trained staff, students have the opportunity to take their learning outdoors, using the natural environment to further their learning and incorporating the Willideh language into land-based learning experiences.
- A breakfast, snack, and hot lunch program is available. The school has a large garden where students grow vegetables used in the foods program.
- Positive Behavioural Interventions and Support (PBIS) is a proactive approach the school uses to support behavior.

### **École-William-McDonald-Middle-School-(6-8)**

- École-William-McDonald-Middle-School (EWMS) offers programming for Grades 6-8 students in English, Intensive French, Post-Intensive French, Core French, and French Immersion.
- Exploratory programs include industrial arts, culinary arts, fine arts, technology studies, and outdoor education.
- WMS's Sports Academy includes hockey, soccer, and athletics. The school's fitness room has also been renovated recently.

### **Range-Lake-North-School-(JK-8)**

- Range-Lake-North-School (RLN) offers English programming for Grade JK-Grade 8 students, Intensive French for Grade 6 students, Post-Intensive French for Grade 7 and 8 students, Core French for Grade 1-6 students, excluding Grade 5 students who participate in Pre-Intensive French camps.
- Student Options Program: Grade 6-8 students can choose from a variety of six-week-long sessions, including technology, sports, outdoor pursuits, music, martial arts, and yoga.
- Indigenous language and culture is integrated into classroom sessions. Indigenous Culture Camps are held throughout the year.
- Special programs include music, band, choir, and drama. Advanced technology and robotics programs are offered in a Makerspace environment.
- Extracurricular sports programs encompass many activities, including snowboarding, hiking, skiing, and biking.
- Sustainable living projects include an active chicken coop, outdoor gardens, aquaponics, and an observatory beehive.
- The school is supported by an active and involved Parent Advisory Committee that organizes a large annual fundraising event, "Family Fun Night", with proceeds supporting student activities.





### **École-Sir-John-Franklin-High-School-(9-12)**

- École-Sir-John-Franklin-High-School-(ESJF)-offers-programming-from-Grades-9-to-12-in-English,-Core-French,-Post-Intensive-French,-and-French-Immersion.
- The-school-offers-a-dynamic-fine-arts-program-which-includes-music,-band, choir,-drama,-drama-tech,-and-visual-arts.
- An-extensive-trades-curriculum-and-work-experience-program-includes industrial-arts,-automotive-class,-culinary-arts,-robotics,-and-esthetics.
- SJF-offers-Indigenous-culture-programming-and-camps,-including-Wííłídeh language-instruction.
- Sports-Academy:-ESJF's-successful-sports-academy-focuses-on-volleyball, basketball,-and-high-performance-training.-Extra-curricular-sports-and-clubs-are also-offered.
- Supports-and-resources-are-available-to-students-struggling-in-school,-socially, or-at-home.
- National-and-international-travel-opportunities-are-available-to-students, including-volunteering,-scuba-club,-and-cultural-experiences.
- Night-classes-(Monday-to-Thursday-from-6:00-to-9:00-p.m.)-are-available-on-site.
- Alternate-programming-(the-Route-51-Learning-Institute)-is-available-during-the day-(10:00-a.m.-to-4:00-p.m.)-off-site.-Courses-are-offered-in-a-modular-based format.

### **Route-51-Learning**

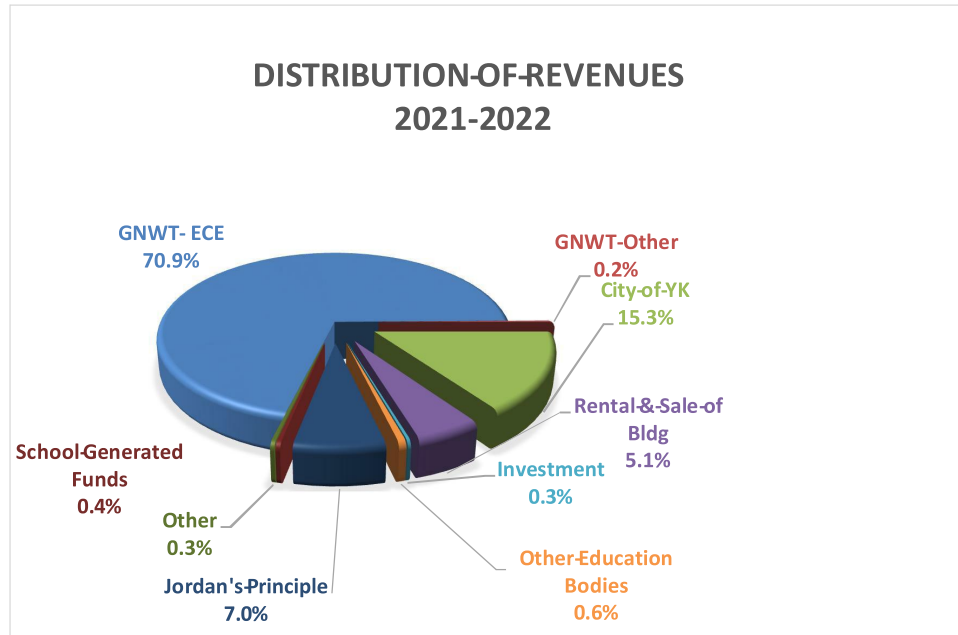
Route-51-Learning-Institute-is-an-alternate-high-school-program,-which-offers:

- a-flexible-schedule-designed-to-accommodate-students
- credits-for-work-experience
- smaller-student-to-teacher-ratio,-and-students-can-focus-on-one-course-at-a time



**Financial-Condition**

**Revenues-Chart**



**Revenues**

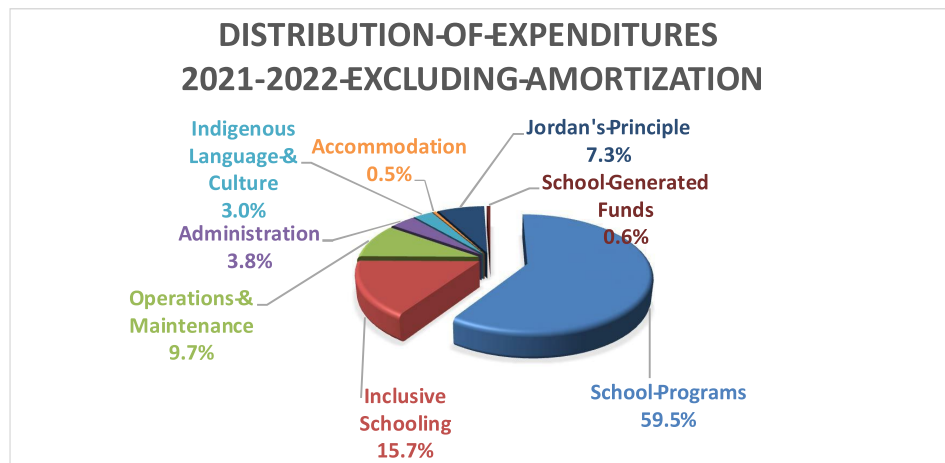
GNWT-ECE	31,879,913
GNWT-Other	110,425
City-of-YK-(Property-Taxation)	6,866,094
Rental	241,010
Sale-of-Building	2,051,030
Investment	115,661
Other-Education-Bodies	265,282
Jordan's-Principle	3,150,941
School-Generated-Funds	162,258
Other	146,683
<b>Total-Revenues</b>	<u><u>44,989,297</u></u>

Other-revenue-items-include-a-Federal-capital-contribution-for-a-Greenhouse-Gas (GHG)-Grant-of-\$1,063,233.



Funding-from-the-Department-of-Education,-Culture-and-Employment-(ECE)-makes up-70.9%-of-YK1's-revenues.-Property-taxation-revenue-is-15.3%,-Jordan's-Principle-is 7.0%.--Rental-Revenue-includes-rental-income-and-sale-proceeds-of-Nordic-Arms Apartment-Building.-GHG-Grant-is-federal-funding-for-the-installation-of-pellet-boilers at-Range-Lake-North-School-and-Mildred-Hall-School.-The-remainder-is-generated from-investment-income,-school-generated-funds-(trust),-other-education-bodies (superintendent-services,-enrolment-transfer),-other-revenue,-which-includes-various contributions-for-Schools,-and-District-Office-parking-lot-rentals.

**Expenses**



Expenses-(excluding-amortization)

School-Programs	25,726,392
Inclusive-Schooling	-6,769,176
Operations-&-Maintenance	-4,188,100
Administration	-1,655,824
Indigenous-Language-&-Culture	-1,285,860
Accommodation-(Nordic-Arms)	—219,430
Jordan's-Principle	-3,150,941
School-Generated-Funds	—238,398
<b>Total-Expenses</b>	<u><u>43,234,121</u></u>

Staff-accommodation-(Nordic-Arms)-is-net-of-an-environmental-liabilities-expense recovery-of-\$756,250.



Expenditure-allocations-are-based-on-the-Department-of-Education,-Culture-and Employment's-funding-formula.-78.1%-of-expenditures-consist-of-school-programs (59.5%),-Inclusive-Schooling-(15.7%),-and-Indigenous-Language-and-Culture-(3.0%) which-directly-relate-to-schools.-Jordan's-Principle-expenditures-are-also-directly related-to-schools,-and-account-for-(7.3%)-of-the-total-expenditure-allocation,-and-is federally-funded.

**Unrestricted-Surpluses**

The-accumulated-operating-surplus-is-the-overall-operations-of-the-District,-the decentralized-surplus-is-school-based-expenditures,-and-capital-surplus-is-for-major capital-expenditures,-Pellet-Boiler-reserve-is-25%-of-the-project-costs-as-per-the conditions-of-the-Green-House-Gas-Reduction-Grant-for-the-installation-of-new-pellet boilers-for-Range-Lake-North-School-and-Mildred-Hall-School.

Surplus	2021/2022	2020/2021	Change
Operating	3,276,102	547,344	+2,728,758
Capital	904,165	904,165	0
Pellet-Boiler	9,964	364,375	-354,411
Decentralized (Schools)	371,582	376,801	-5,219
<b>Total-Accumulated-Surplus</b>	<b>4,561,812</b>	<b>2,192,685</b>	<b>+2,369,128</b>
<b>Unfunded-by-ECE:-</b>			
Leave-and-Termination-Benefits	2,517,379	1,878,079	+639,300
	<b>7,079,191</b>	<b>4,077,472</b>	<b>+3,008,428</b>

- The-operating-surplus-increased-by-\$2,728,758,-mainly-due-to-the-sale-of-the-Nordic Arms-apartment-building
- The-decentralized-surplus-decreased-by-\$5,219
- The-Pellet-Boiler-Reserve-decreased-by-\$354,411,-due-to-the-completion-of-the installation-of-two-new-pellet-boilers.

The-overall-unrestricted-surplus-is-10.8%-( $\$4,561,812/\$42,251,255$ )-of-the-total-2022/2023 budgeted-expenditures-excluding-amortization.

However,-the-Pellet-Boiler-reserve,-and-the-decentralized-surplus-are-internally restricted.-For-the-Authority's-purposes,-the-overall-unrestricted-surplus-excludes-those two-surpluses-at-June-30,-2022-is-9.89%-( $\$4,180,266/\$42,251,255$ )-of-the-overall budgeted-expenditures.-However,-The-Board-of-Trustees-approved-a-deficit-budget



for-2022/2023-school-year-of-\$841,803,-which-reduces-the-unrestricted-surplus-to-7.9% (\$3,338,463/42,251,255).

The-accumulated-unrestricted-surplus-has-enabled-YK1-to-maintain-quality programming-for-students.

**Restricted Reserves**

**LED-Lights**

The-Department-of-Education,-Culture-and-Employment-has-agreed-to-allow-YK1-to maintain-unspent-utility-funding-to-be-used-for-conversion-of-current-lighting-to-LED lighting-in-the-schools-and-minor-capital-expenditures.-LED-lights-can-save-30%-or more-on-energy-costs.-ECE-has-agreed-to-allow-YK1-to-keep-all-utility-savings-which-is to-be-reinvested-into-LED-lighting-upgrades.-These-savings-were-the-result-of-prior-year utility-savings.-For-the-2021/2022-school-year-fuel-costs-increased-more-than-50%-due to-the-rise-in-heating-fuel-prices.-Utility-costs-exceed-funding-by-\$15,461.-The-LED lights-project-for-William-McDonald-School-is-completed-and-was-installed-by-Ryfan Electric.-DT-Electric-is-replacing-the-LED-lights-in-Sir-John-Franklin-High-School,-we anticipate-the-project-to-be-completed-this-summer.-The-expenditures-for-LED-lights this-year-will-is-\$120,512.

YK1-is-planning-to-continue-with-LED-lights-conversion-for-Mildred-Hall-School-and Range-Lake-North-School.

LED-Restricted	2021/2022	2020/2021	Change
Beginning-Balance	284,556	353,579	-69,023
Utility-Savings		+288,576	-288,576
Utility-Shortfall/-LED-Projects	-135,973	-357,599	+221,626
<b>Total-LED-Reserve</b>	<b>148,583</b>	<b>284,556</b>	<b>-135,973</b>

**School-Generated-Funds**

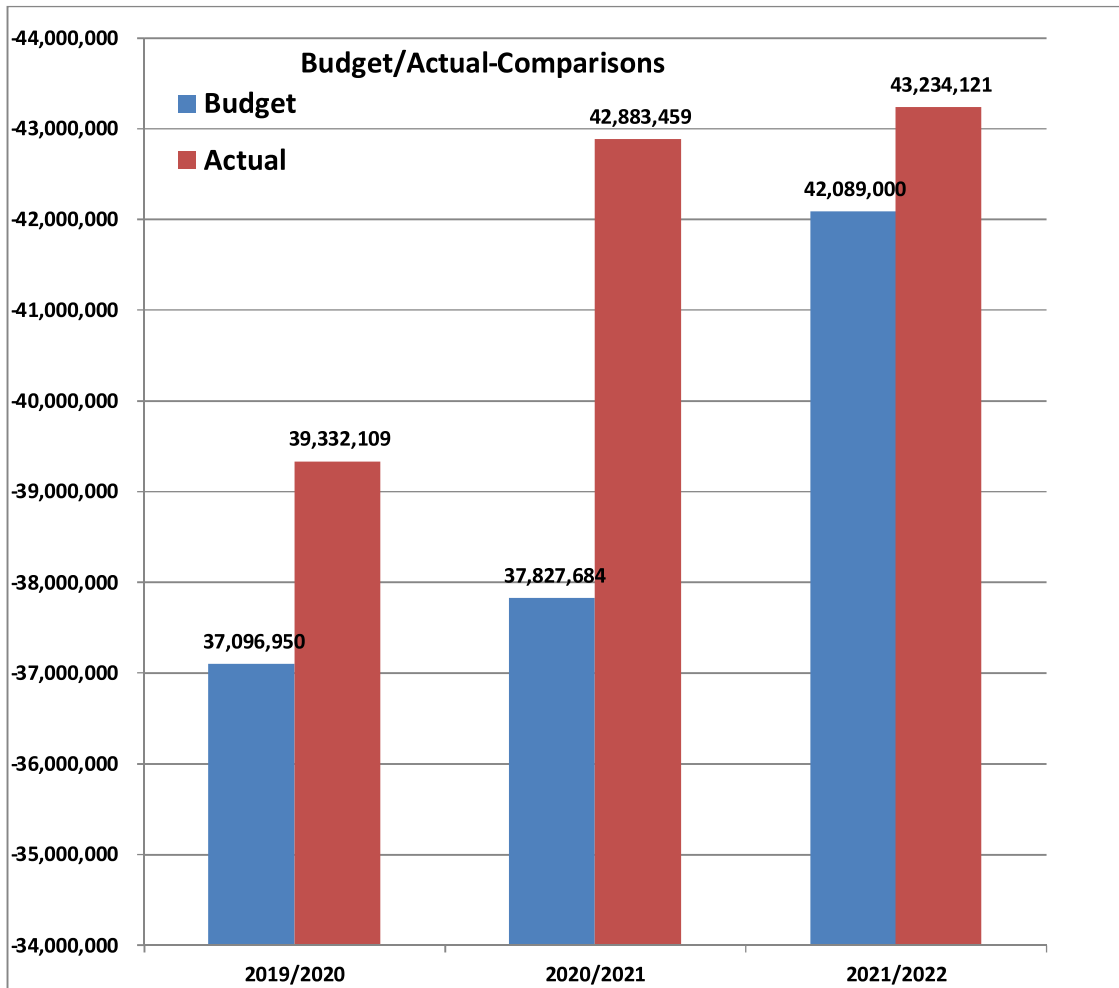
The-School-Generated-Funds-are-the-total-trust-funds-raised-by-students-and-staff-at the-school-held-in-trust-for-student-and-staff-directed-expenditures.-These-funds-are restricted-and-are-only-accessible-at-the-schools.

SGF-Restricted	2021/2022	2020/2021	Change
Beginning-Balance	737,811	731,104	+6,707
Net-Income-(loss)	-76,140	6,-707	-69,433



Balance,-end-of-year	661,671	737,811	-76,140
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**Budget/Actual-Comparisons**



YK1-revenues-are-higher-than-budgeted-by-\$2,900,297-due-to:

- ECE-regular-contribution-revenues-lower-by-\$53,897-due-to-the-following: funding-for-the-UNW-retroactive-funding-based-for-NWTTA-staff-wages-411,000, the-removal-of-insurance-funding-from-November-to-June-\$401,674,-and decrease-in-funding-for-termination-benefits-of-\$37,812.



- ECE-other-contribution-revenues-are-higher-by-\$749,675-due-to-COVID-19 funding-used-from-ECE-\$678,340,-and-additional-French-Funding-project increase-of-\$45,197.
- GNWT-other-contribution-revenue-is-from-the-Department-of-Municipal-and Community-Affairs-(MACA)-for-Active-After-School-\$76,500,-the-Department-of Health-and-Social-Services-for-Drop-the-Pop-Campaign-\$8,925-in-schools,-and the-Department-of-Environment-and-Natural-Resources-for-Taking-a-Kid Trapping-and-other-programs-\$25,000.
- Portfolio-Investment-income-lower-from-previous-years'-income-due-to-interest rate-decreases.
- Jordan's-Principle-Revenue-from-the-Federal-Government-is-a-total-of \$3,150,941.-Unspent-funds-\$1,261,520-due-to-lack-of-staff-will-be-returned-to-the Federal-Government.
- Nordic-Arms-rental-revenue-of-\$241,010-is-for-the-period-from-July-1,-2021-to March-31,-2022.-The-Building-was-sold-as-of-March-31,-2022-for-total-proceeds of-\$2,051,030.
- GHG-Grant-Revenue-is-\$1,063,233,-which-represents-75%-of-the-cost-of-the installation-of-pellet-boilers-at-Range-Lake-North-School-and-Mildred-Hall School.-The-YK1-board-of-trustees-approved-the-expenditure-for-the-remaining 25%-of-the-project-cost.
- School-Generated-Funds-is-total-trust-account-revenue-generated-by-the schools-for-the-school-year-\$162,258.
- Other-income-\$146,683-consists-of-the-following:
 

○ Breakfast-club-of-Canada	—36,200
○ Food-First-Foundation	—26,250
○ Menstrual-Products-Funding	—24,596
○ Elite-Commercial-Flooring	—2,500
○ Canadian-Tire	—5,000
○ District-Office-Parking-stall-rental	—25,760
○ Make-Way-Tides	—12,000
○ Book-Sales-(ILC)	—3,885
○ Miscellaneous	<u>—10,492</u>
Total	<u>\$146,683</u>

**YK1 expenses-variance-highlights-are:**

- School-Programs-has-a-negative-variance-of-\$933,392-due-to-unbudgeted salary-increase-of-1.5%,-and-an-increase-in-termination-benefits-accrual-based on-the-new-NWTTA-Collective-agreement.-This-is-due-to-the-fact-that-GNWT-did not-settle-the-contract-with-NWTTA-until-after-the-budget-was-approved.-The new-Collective-agreement-was-not-signed-until-February-2022.
- Inclusive-Schooling-costs-higher-than-budget-due-to-Salary-increase-of-1.5% and-increase-in-termination-accruals.
- Indigenous-Language-and-Culture-expenses-higher-than-budget-due-to-Salary increase-of-1.5%-and-increase-in-termination-accruals.



- Administration-costs-higher-than-budget-by-\$119,824-due-to-the-addition-of-an Assistant-Superintendent-Position-to-help-cover-sick-leave.
- Operations-and-Maintenance-costs-are-higher-due-to:
  - Insurance-costs-higher-than-funding-by-\$322,000-(insurance-funding-and cost-from-July-to-October-31)
  - Additional-O&M-costs

**Enrolment-and-Pupil-Teacher-Ratio-(PTR)**

Yellowknife-Education-District-No.1 -September-30,-2021	Enrolment		Teachers/ Admin-/PST	Early Childhood Instructors	Pupil/Teacher-ratio	
	K-12 Sep-21	JK Sep-21	K-12	JK	K-12	JK
<b>School:</b>						
Mildred-Hall-School	255.00	26.00	18.50	2.00	13.78	13.00
Itô School	259.00	48.50	19.00	4.00	13.63	12.13
William-McDonald-School	253.50	-	18.50	-	13.70	
NJ-Macpherson-School	309.00	42.00	23.50	4.00	13.15	10.50
Range-Lake-North-School	238.00	24.00	19.25	2.00	12.36	12.00
Sir-John-Franklin-High-School	635.00	-	37.75	-	16.82	
<b>Total-District</b>	<b>1,949.5</b>	<b>140.5</b>	<b>136.50</b>	<b>12.00</b>	<b>14.28</b>	<b>11.71</b>

Overall-enrolment-for-September-2021-was-2090-full-time-equivalent-students-(FTE)  
September-2020-was-2122.75,-a-decrease-of-32.75-full-time-equivalent-(FTE)-students  
from-September-2020.





## **Summary-of-2021/2022**

### **New-School:**

In-2021-2022,-YK1-is-taking-ownership-of-École-Itt'ò as-of-the-middle-of-August.-It-is-a brand-new-school-for-junior-kindergarten-to-grade-5.-Yellowknife-has-not-had-a-new school-for-more-than-20-years.

Thank-you-to-the-students-and-staff-at-William-McDonald-School-that-accommodated the-École-Itt'ò students-for-the-past-two-years-while-École-Itt'ò School-was-built.

### **New-Pellet-Boilers:**

In-partnership-with-the-Department-of-Infrastructure,-North-Slave-Office-of-the-GNWT, two-new-pellet-boilers-were-installed,-one-at-Range-Lake-North-School-and-one-at Mildred-Hall-School.-The-Pellet-boilers-will-help-with-the-rise-in-price-of-heating-oil-costs. The-installation-was-complete-just-in-time-for-winter-of-2022/2023.

### **New-LED-Lights:**

Thank-you-to-DT-Electric-for-the-installation-of-LED-Lights-at-Sir-John-Franklin-High School.-Thank-you-to-Ryfan-Electric-for-the-installation-of-LED-lights-at-William McDonald-School.-Thank-you-to-Department-of-Infrastructure-for-the-lighting-expertise and-Elvis-Beaudoin-our-Manager-of-Facilities-and-Maintenance.

### **COVID-19:**

Schools-were-faced-with-opening-with-COVID-19-health-and-safety-restrictions. Altogether,-schools-were-closed-to-in-person-instruction-for-41-days-during-the-2021-2022-school-year.-Thankfully,-schools-remained-open-for-the-rest-of-the-year-after January-24,-2022.-Funding-was-received-to-help-with-the-purchase-of-materials-and supplies-for-COVID-19-and-Custodians.

### **Insurance-&-Maintenance:**

The-Department-of-Education,-Culture-and-Employment,-the-Department-of-Finance, and-the-Department-of-Infrastructure-worked-with-both-YK1-and-YCS-to-agree-on-a memorandum-of-understanding-for-the-oversight-of-our-buildings-to-ensure-there-are sufficient-risk-mitigation-practices-in-order-for-the-GNWT-to-allow-both-school-boards-to be-included-in-the-GNWT-Insurance-program.-The-insurance-transfer-occurred-as-of November-1,-2021.-YK1-is-now-part-of-the-GNWT-insurance-and-the-funding-for insurance-is-transferred-to-GNWT-risk-management-department.



### **Sale-of-Nordic-Arms:**

The-GNWT-insurance-program-did-not-allow-the-Apartment-Building-Nordic-Arms-to-be included-as-part-of-their-insurance-program-due-to-the-fact-that-ownership-of-an apartment-building-was-not-consistent-with-the-mandate-of-an-education-authority. YK1-tried-to-purchase-insurance-from-a-private-provider-but-could-not-due-to-the-age of-the-building-and-the-hazardous-materials-in-the-building.-The-GNWT-gave-us-the deadline-for-ceasing-insurance-coverage-of-March-31,-2022.-YK1-board-of-trustees voted-to-sell-the-Nordic-Arms.-It-was-sold-to-NWT-Housing-Corporate-as-of-April-1,-2022.

### **School-achievements-and-successes-over-the-past-year:**

- All-YK1-schools-continued-to-offer-food-programs,-which-included-breakfast, lunch-and-snacks-for-students.
- When-schools-shut-down-due-to-COVID-19,-YK1-principals-provided-grocery-gift cards-to-families-of-students-who-normally-participate-in-breakfast-and-lunch programs-provided-by-schools.

### **Outlook-for-2022-2023**

- YK1-will-welcome-a-new-Superintendent/CEO,-Jameel-Aziz-on-August-15,-2022 following-the-departure-of-Dr.-Cindi-Vaselenak.
- A-new-Board-of-Trustees-will-be-elected-following-the-Trustee-election-on October-17,-2022.-Challenges-with-this-election-is-legislation-does-not-allow Education-Districts-to-use-mail-in-ballots-for-election-voting,-whereas-the-City-of Yellowknife-will-be-using-mail-in-ballots-and-in-person-voting.-YK1-will-be running-a-regular-election-with-in-person-voting.-We-will-work-with-the Department-of-Education-and-Department-of-MACA-to-align-the-election legislation-with-the-City-of-Yellowknife's-Municipal-election.-We-would-like-to use-mail-ballot-for-the-next-election-in-2026.
- Grade-allocations-at-YK1-schools-will-return-to-their-previous-models-(before construction-of-the-new-school-began),-meaning-École-Itt'ò-will-be-a-JK-5 school, École-William-McDonald-Middle-School-will-be-a-6-8-school,-and École Sir-John-Franklin-High-School-will-be-a-9-12-school.
- A-new-Basketball-court-is-being-installed-for-students-at-William-McDonald School.
- YK1-schools-remained-open-from-January-24,-2022-until-the-end-of-the-2021-2022-school-year,-June-27,-2022,-as-the-territory-dealt-with-the-latest-wave-of COVID-19.-YK1-will-continue-to-work-with-its-educational-partners-and-make decisions-based-on-the-best-advice-available-in-the-event-of-another-wave. Unspent-COVID-funds-from-previous-years-is-deferred-to-this-school-year-for COVID-related-expenditures.
- USW-Contract-Negotiations-to-start-fall-2022.-USW-contract-ended-June-30, 2022.



# Yellowknife District No. 1 Education Authority

(the "Authority")

## Management Responsibility for Financial Reporting

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

The Management Discussion & Analysis, Financial Statements, Schedules and Notes herein submitted are the responsibility of 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 Yellowknife District No. 1 Education Authority have been conducted within the statutory powers of the Authority. 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 Authority's 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 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 material respects, in accordance with specified legislation and directives from the Department of Education, Culture and Employment of the Government of the Northwest Territories.

Jameel Aziz  
Superintendent of Education / CEO  
Yellowknife District No. 1 Education Authority

Tram Do  
Director of Corporate Services  
Yellowknife District No. 1 Education Authority

## **Independent Auditors' Report**

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

#### **Report on the Audit of the Consolidated Financial Statements**

##### *Opinion*

We have audited the accompanying consolidated financial statements of the Yellowknife District No. 1 Education Authority (the "Authority"), which comprise of the consolidated statement of financial position as at June 30, 2022, consolidated statements of operations, changes in net financial assets, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of Yellowknife District No. 1 Education Authority as at June 30, 2022, and its financial performance and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

##### *Basis for Opinion*

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Authority in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

##### *Emphasis of Matter - Restated Comparative Information*

We draw attention to Note 37 to the consolidated financial statements, which explains that certain comparative information presented for the year ended June 30, 2021 has been restated. Our opinion is not modified in respect of this matter.

##### *Other Information*

Management is responsible for the other information. The other information comprises the Management Discussion and Analysis, but does not include the consolidated financial statements and our auditors' report thereon.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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## **Independent Auditors' Report (Continued)**

### *Responsibilities of Management and Those Charged with Governance 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 financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Authority or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Authority's financial reporting process.

### *Auditors' Responsibilities for the Audit of the Consolidated Financial Statements*

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Authority's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



## **Independent Auditors' Report (Continued)**

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Authority to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

### *Report on Compliance with Specified Authorities*

In conjunction with the audit of the consolidated financial statements, we have audited transactions of the Authority coming to our notice for compliance with specified authorities. The specified authority against which compliance was audited is the Government of the Northwest Territories - Department of Education, Culture and Employment.

In our opinion, the transactions of the Authority that came to our notice during the audit of the consolidated financial statements have complied, in all material respects, with the specified authorities referred to above.

Management is responsible for the Authority's compliance with the specified authorities named above, and for such internal control as management determines is necessary to enable the entity to comply with the specified authorities.

Our audit responsibilities include planning and performing procedures to provide an audit opinion and reporting on whether the transactions coming to our notice during the audit of the consolidated financial statements are in compliance with the specified authorities referred to above.

*Crowe MacKay LLP*

**Yellowknife, Northwest Territories  
September 27, 2022**

**Chartered Professional Accountants**



**Yellowknife District No. 1 Education Authority**

(the "Authority")

**Consolidated Statement of Financial Position**


**Statement 1**

As at June 30,	2022	2021 (Restated)
	\$	\$
<b>FINANCIAL ASSETS</b>		
Cash (Note 4)	10,007,034	10,052,626
Restricted cash (Note 6)	653,707	737,811
Portfolio Investments (Note 7)	4,140,000	-
Accounts Receivable (Note 8)	803,012	529,253
Due from Government of Canada (Note 13)	126,431	130,680
Deposit in Trust (Note 32)	39,856	1,457,500
	<b>15,770,040</b>	<b>12,907,870</b>
<b>LIABILITIES</b>		
Accounts Payable and Accrued Liabilities (Note 10)	737,426	340,009
Payroll Liabilities (Note 10)	4,415,341	4,693,950
Vacation Payable (Note 10)	258,206	247,169
Deferred Revenue (Note 11)	1,026,837	2,268,421
Contribution Repayable (Note 12)	1,269,139	-
Post-employment benefits and compensated absences (Note 17)	2,517,379	1,878,079
Environmental Liabilities (Note 33)	179,651	935,901
	<b>10,403,979</b>	<b>10,363,529</b>
<b>NET FINANCIAL ASSETS</b>	<b>5,366,061</b>	<b>2,544,341</b>
<b>NON-FINANCIAL ASSETS</b>		
Tangible Capital Assets (Note 18)	13,255,964	10,243,484
Prepaid Expenses (Note 19)	6,006	670,711
	<b>13,261,970</b>	<b>10,914,195</b>
<b>ACCUMULATED SURPLUS (Note 34)</b>	<b>18,628,031</b>	<b>13,458,536</b>
<b>Represented by:</b>		
Operating Fund	3,276,102	547,344
Investment in Tangible Capital Assets	13,255,964	10,243,484
Decentralized Surplus	371,582	376,801
Pellet Boiler Reserve	9,964	364,375
Capital Fund Reserve	904,165	904,165
LED Reserve	148,583	284,556
School Generated Funds	661,671	737,811
	<b>18,628,031</b>	<b>13,458,536</b>

**Contractual Obligations (Note 21), Contingencies (Note 22)**

**Approved on behalf of the board:**

Trustee 

Trustee 



# Yellowknife District No. 1 Education Authority

(the "Authority")

## Consolidated Statement of Operations

Statement 2

For the year ended June 30,	2022	2022	2021
	Budget	Actual	(Restated)
	\$	\$	Actual
			\$
<b>REVENUES</b>			
<b>Government of the Northwest Territories</b>			
Regular contributions	30,528,938	<b>30,475,041</b>	30,271,058
Other contributions	123,000	<b>872,675</b>	1,263,232
French language revenues	487,000	<b>532,197</b>	544,600
<b>Total ECE (Note 29)</b>	<b>31,138,938</b>	<b>31,879,913</b>	32,078,890
<b>GNWT other contributions (Note 30)</b>	-	<b>110,425</b>	128,781
<b>Government of Canada - Jordan's Principle</b>	3,408,000	<b>3,150,941</b>	2,748,721
<b>Other education bodies</b>	237,500	<b>265,282</b>	227,633
<b>Property tax requisitioned</b>	6,845,000	<b>6,866,094</b>	6,831,265
<b>Education authority generated funds</b>			
Rental income	380,000	<b>241,010</b>	386,761
Sale of building	-	<b>2,051,030</b>	-
Portfolio investment income	60,000	<b>115,661</b>	89,346
School generated funds - revenues (Note 36)	-	<b>162,258</b>	258,474
Other	19,562	<b>146,683</b>	133,588
	459,562	<b>2,716,642</b>	868,169
<b>Total revenues</b>	<b>42,089,000</b>	<b>44,989,297</b>	42,883,459
<b>EXPENSES</b>			
School programs	24,793,000	<b>25,726,392</b>	25,245,239
Inclusive schooling	6,720,000	<b>6,769,176</b>	6,544,866
Staff accommodations	266,000	<b>219,430</b>	236,651
Operations and maintenance	4,103,000	<b>4,188,100</b>	5,035,956
Administration	1,536,000	<b>1,655,824</b>	1,455,224
Indigenous language/cultural programs	1,263,000	<b>1,285,860</b>	1,212,545
Jordan's Principle	3,408,000	<b>3,150,941</b>	2,748,721
Amortization	-	<b>1,428,771</b>	944,729
School generated funds - expenses (Note 36)	-	<b>238,398</b>	251,767
<b>Total operating expenses</b>	<b>42,089,000</b>	<b>44,662,892</b>	43,675,698
<b>Operating surplus (deficit) before other items</b>	-	<b>326,405</b>	(792,239)
<b>OTHER ITEMS</b>			
<b>GNWT ECE infrastructure contributions</b>	-	<b>3,023,607</b>	-
<b>Grant in-kind - GNWT assets provided at no cost (Note 20)</b>	-	<b>200,074</b>	177,419
<b>Rent expense - GNWT assets provided at no cost (Note 20)</b>	-	<b>(200,074)</b>	(177,419)
<b>Federal capital contributions - Greenhouse Gas (GHG) Grant</b>	-	<b>1,063,233</b>	31,875
<b>Recovery of environmental liabilities</b>	-	<b>756,250</b>	-
<b>Operating surplus (deficit)</b>	-	<b>5,169,495</b>	(760,364)





**Yellowknife District No. 1 Education Authority**

(the "Authority")

**Consolidated Statement of Operations (Continued)**

**Statement 2**

For the year ended June 30,	2022	2022	2021
	Budget \$	Actual \$	(Restated) Actual \$
Opening accumulated surplus, as previously stated	12,727,432	12,727,432	13,487,796
Correction of accounting error (Note 37)	-	731,104	731,104
Opening accumulated surplus, as restated	-	13,458,536	14,218,900
Closing accumulated surplus	12,727,432	18,628,031	13,458,536



**Yellowknife District No. 1 Education Authority**

(the "Authority")

**Consolidated Statement of Changes in Net Financial Assets**

**Statement 3**

<b>For the ended June 30,</b>	2022	2022	2021
	Budget	Actual	(restated)
	\$	\$	Actual
			\$
Operating surplus (deficit)	-	<b>5,169,495</b>	(760,364)
Acquisition of tangible capital assets	-	<b>(4,441,251)</b>	(42,500)
Amortization of tangible capital assets	-	<b>1,428,771</b>	944,729
	-	<b>2,157,015</b>	141,865
Purchase of prepaid expenses	-	<b>(6,006)</b>	(670,711)
Use of prepaid expenses	-	<b>670,711</b>	351,704
	-	<b>664,705</b>	(319,007)
<b>Increase (decrease) in net financial assets</b>	-	<b>2,821,720</b>	(177,142)
<b>Net financial asset at beginning of year</b>	-	<b>2,544,341</b>	2,721,483
<b>Net financial asset at end of year</b>	-	<b>5,366,061</b>	2,544,341



**Yellowknife District No. 1 Education Authority**

(the "Authority")

**Consolidated Statement of Cash Flows**

**Statement 4**

For the year ended June 30,	2022 \$	2021 \$
<b>OPERATING TRANSACTIONS</b>		
Operating surplus (deficit)	5,169,495	(760,364)
<b>Items not affecting cash:</b>		
Amortization	1,428,771	944,729
Decrease (increase) in restricted cash	84,104	(6,707)
GNWT ECE infrastructure contributions (Note 23)	(3,023,607)	-
<b>Changes in non-cash assets and liabilities</b>		
Decrease (increase) in due from Government of Canada	4,249	(37,868)
Decrease (increase) in accounts receivable	(273,759)	48,461
Increase (decrease) in accounts payable	397,417	(256,299)
Increase (decrease) in payroll liabilities	(278,609)	119,858
Decrease in environmental liabilities	(756,250)	-
Increase (decrease) in leave and termination benefits	639,300	266,152
Increase (decrease) in vacation payable	11,037	(37,542)
Increase (decrease) in deferred revenue	(1,241,584)	1,556,978
Increase in contribution payable	1,269,139	-
Increase (decrease) in prepaid expenses	664,705	(319,006)
<b>CASH PROVIDED BY OPERATING TRANSACTIONS</b>	<b>4,094,408</b>	<b>1,518,392</b>
<b>INVESTING TRANSACTION</b>		
Disposition of portfolio investments	-	2,126,244
Acquisition of portfolio investments	(4,140,000)	-
<b>CASH PROVIDED BY INVESTING TRANSACTION</b>	<b>(4,140,000)</b>	<b>2,126,244</b>
<b>CAPITAL TRANSACTIONS</b>		
Acquisition of tangible capital assets	(1,417,644)	(42,500)
Receipt (payment) of deposit in trust for pellet boilers	1,417,644	(1,457,500)
<b>CASH USED FOR CAPITAL TRANSACTIONS</b>	<b>-</b>	<b>(1,500,000)</b>
<b>INCREASE (DECREASE) IN CASH</b>	<b>(45,592)</b>	<b>2,144,636</b>
<b>CASH AT BEGINNING OF YEAR</b>	<b>10,052,626</b>	<b>7,907,990</b>
<b>CASH AT END OF YEAR</b>	<b>10,007,034</b>	<b>10,052,626</b>



# Yellowknife District No. 1 Education Authority

(the "Authority")

## Details of Expenses

## Statement 5

For the year ended June 30,	Operations						Transfer and Other	Total 2022	Budget 2022	Total 2021
	School Programs	Inclusive Schooling	Staff Accommodation	Maintenance	Administration	Indigenous Languages				
	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>SALARIES</b>										
Honoraria	-	-	-	-	79,020	42,622	-	121,642	179,557	101,127
Instructional assistants	1,152,643	2,210,518	-	-	-	191,539	1,891,210	5,445,910	5,166,926	4,900,208
Non-instructional staff	2,395,345	154,512	17,100	498,727	1,308,127	-	286,449	4,660,260	4,087,907	3,988,963
Teachers	14,907,071	2,737,910	-	-	-	635,136	433,590	18,713,707	19,094,287	19,149,281
	18,455,059	5,102,940	17,100	498,727	1,387,147	869,297	2,611,249	28,941,519	28,528,677	28,139,579
<b>EMPLOYEE BENEFITS</b>										
Employee benefits/allowances	3,585,853	1,021,274	-	100,074	215,655	150,219	420,933	5,494,008	5,898,967	5,272,094
Leave and termination benefits	557,996	197,761	-	18,442	(173,876)	38,976	-	639,299	-	252,754
	4,143,849	1,219,035	-	118,516	41,779	189,195	420,933	6,133,307	5,898,967	5,524,848
<b>SERVICES PURCHASED</b>										
Advertising and printing	-	-	-	-	13,673	-	-	13,673	46,980	38,378
Communication	78,603	4,883	-	6,780	39,128	-	-	129,394	131,100	156,877
Contracted services	493,003	159,872	71,906	689,300	53	92,062	11,000	1,517,196	1,673,014	2,403,976
Maintenance and repairs	62,139	72,759	25,950	911,265	7,829	-	-	1,079,942	916,141	1,112,664
Other	165,644	-	2,885	-	108,093	-	-	276,622	254,003	589,654
Professional and technical	379,082	97,808	-	-	11,120	27,932	26,471	542,413	530,727	517,027
Rentals and leases	159,037	-	-	-	4,227	-	-	163,264	166,700	152,132
Student transportation	438,373	5,833	-	-	-	2,651	-	446,857	600,000	421,145
Travel	178,302	-	-	-	-	2,032	-	180,334	100,000	119,009
Utilities										
Heating	-	-	47,094	800,552	-	-	-	847,646	846,797	566,936
Electricity	-	-	25,758	920,698	-	-	-	946,456	987,000	893,596
Water/Sewage	-	-	27,257	205,394	-	-	-	232,651	184,000	206,221
	1,954,183	341,155	200,850	3,533,989	184,123	124,677	37,471	6,376,448	6,436,462	7,177,615
<b>MATERIALS</b>										
Awards and student events	1,936	-	-	-	19,701	-	-	21,637	-	11,630
Freight	3,003	-	-	2,553	153	-	-	5,709	22,200	6,584
Materials and supplies	1,168,362	106,046	1,480	34,315	22,921	102,691	81,288	1,755,501	1,202,694	1,870,713
	1,173,301	106,046	1,480	36,868	42,775	102,691	81,288	1,782,847	1,224,894	1,888,927
<b>AMORTIZATION</b>										
	-	-	-	-	-	-	-	1,428,771	-	944,729
<b>Total operating expenses</b>	25,726,392	6,769,176	219,430	4,188,100	1,655,824	1,285,860	3,150,941	44,662,892	42,089,000	43,675,698



# Yellowknife District No. 1 Education Authority

(the "Authority")

## Details of Inclusive Schooling Expenses

Statement 6

For the year ended June 30,	General Inclusive Schooling \$	Staff Development (SSI) \$	Assistive Technology \$	Magnet Facilities \$	Total 2022 \$
<b>SALARIES</b>					
Regional coordinator	154,512	-	-	-	<b>154,512</b>
Program support teachers/counsellors	2,191,873	22,259	-	523,778	<b>2,737,910</b>
Support assistants	2,210,518	-	-	-	<b>2,210,518</b>
	4,556,903	22,259	-	523,778	<b>5,102,940</b>
<b>EMPLOYEE BENEFITS</b>	1,126,239	-	-	92,796	<b>1,219,035</b>
<b>SERVICES PURCHASED</b>					
Professional and technical	97,808	-	-	-	<b>97,808</b>
Student transportation	5,833	-	-	-	<b>5,833</b>
Advertising and printing	4,883	-	-	-	<b>4,883</b>
Maintenance and repairs	72,759	-	-	-	<b>72,759</b>
Other contracted services	76,138	83,734	-	-	<b>159,872</b>
	257,421	83,734	-	-	<b>341,155</b>
<b>MATERIALS</b>					
Materials and supplies	8,237	17,009	53,917	26,883	<b>106,046</b>
<b>Total operating expenses</b>	<b>5,948,800</b>	<b>123,002</b>	<b>53,917</b>	<b>643,457</b>	<b>6,769,176</b>



# Yellowknife District No. 1 Education Authority

(the "Authority")

## Details of Indigenous Language and Culture-Based Education Expenses

Statement 7

For the year ended June 30,	Indigenous	Our Languages Curriculum	Community	Total
	Education	Resource Development	Support	2022
	\$	\$	\$	\$
<b>SALARIES</b>				
Regional ILE coordinators	131,906	-	-	<b>131,906</b>
Indigenous language instruction	239,246	175,213	-	<b>414,459</b>
ILE substitutes	3,465	-	-	<b>3,465</b>
Cultural resource staff	205,854	(730)	71,721	<b>276,845</b>
Elders in schools	-	23,099	19,523	<b>42,622</b>
	580,471	197,582	91,244	<b>869,297</b>
<b>EMPLOYEE BENEFITS</b>	144,188	30,353	14,654	<b>189,195</b>
<b>SERVICES PURCHASED</b>				
Professional/technical services	27,932	-	-	<b>27,932</b>
Travel	2,032	-	-	<b>2,032</b>
Student transportation (busing)	-	-	2,651	<b>2,651</b>
Other contracted services	-	-	92,062	<b>92,062</b>
	29,964		94,713	<b>124,677</b>
<b>MATERIALS</b>				
Materials	55,377	8,646	38,668	<b>102,691</b>
<b>TOTAL</b>	<b>810,000</b>	<b>236,581</b>	<b>239,279</b>	<b>1,285,860</b>



# Yellowknife District No. 1 Education Authority

(the "Authority")

## Report on Activities of Specific Programs

Statement 8

### French Language Program

#### BILATERAL AGREEMENT FUNDING

For the year ended June 30, 2022

	Contribution from the Department \$	Commitment from the Authority \$	Expenses \$	Over (under) funding \$
Teacher assistants (Staff)	35,000	35,000	93,674	(23,674)
French immersion pedagogy specialist	70,000	55,000	88,480	36,520
Intensive & PIF French coach (staff)	35,000	12,000	48,081	(1,081)
Intensive & PIF French (staff)	70,000	430,000	520,734	(20,734)
Intensive PIF (elective courses)	3,000	1,000	-	4,000
Special Projects				
French camps	27,000	3,000	25,707	4,293
Assessment, intensive & PIF	30,000	5,000	41,590	(6,590)
French resources	35,000	5,000	61,065	(21,065)
Cultural activities	7,000	2,000	6,880	2,120
Professional development	30,000	6,000	26,490	9,510
Consultant	80,000	140,000	150,982	69,018
Language coach (salary) reading recovery	35,500	-	22,689	12,811
Neurolinguistic resource development	8,000	-	8,664	(664)
Updating resources	4,500	-	5,192	(692)
Supporting SSDEC, DBEC and SDEC (partnership)	4,500	-	9,139	(4,639)
Peer observation/shadowing partnership	4,500	-	5,192	(692)
Special project - FSL video clip	29,910	19,940	50,713	(863)
<b>Total</b>	<b>508,910</b>	<b>713,940</b>	<b>1,165,272</b>	<b>57,578</b>



**Yellowknife District No. 1 Education Authority**

(the "Authority")

**Report on Activities of Specific Programs**

**Statement 9**

**Student Success Initiative Projects**

**For the year ended June 30,**

	<b>2022</b>	<b>2022</b>
	Budget	Actual
	\$	\$
<b>Revenues</b>		
Government of the Northwest Territories	123,000	<b>123,000</b>
Carry Forward from 2020-2021	77,011	<b>77,011</b>
<b>Total revenues</b>	<b>200,011</b>	<b>200,011</b>
<b>Expenses</b>		
<b>Salaries/Wages</b>		
Substitute teacher wages	22,258	<b>22,258</b>
<b>Other Expenses</b>		
Materials and supplies	109,421	<b>83,734</b>
<b>Total operating expenses</b>	<b>131,679</b>	<b>105,992</b>
<b>Surplus</b>	<b>68,332</b>	<b>94,019</b>





# Yellowknife District No. 1 Education Authority

(the "Authority")

## Report on Activities of Specific Programs

Statement 10

Jordan's Principle

	June 30, 2022 Budget \$	June 30, 2022 Actual \$	June 30, 2021 Actual \$	July 1, 2021 - March 31, 2022 Actual \$	April 1, 2022 - June 30, 2022 Actual \$
<b>Revenue</b>					
Government of Canada					
- First Nations and Inuit Health Branch	4,358,324	4,358,324	2,866,943	3,025,798	1,332,526
Carry forward from previous year	790,618	790,618	614,452	790,618	-
Carry forward from previous year - returned	(732,673)	(732,673)	-	(732,673)	-
Contributions not received	(3,808)	(3,808)	-	-	(3,808)
<b>Total Revenue</b>	<b>4,412,461</b>	<b>4,412,461</b>	<b>3,481,395</b>	<b>3,083,743</b>	<b>1,328,718</b>
<b>Expenses</b>					
Administration	395,590	286,449	249,884	187,952	98,497
Personnel	3,884,961	2,772,203	2,396,890	1,829,350	942,853
Materials and supplies	117,318	81,288	72,548	43,572	37,716
Evaluation	18,400	11,000	29,400	6,600	4,400
<b>Total Operating Expenses</b>	<b>4,416,269</b>	<b>3,150,940</b>	<b>2,748,722</b>	<b>2,067,474</b>	<b>1,083,466</b>
<b>Net Surplus/(Deficit)</b>	<b>(3,808)</b>	<b>1,261,521</b>	<b>732,673</b>	<b>1,016,269</b>	<b>245,252</b>
<b>Deferred Revenue</b>	<b>(3,808)</b>	<b>1,261,521</b>	<b>732,673</b>	<b>1,016,269</b>	<b>245,252</b>



**Yellowknife District No. 1 Education Authority**

(the "Authority")

**Statement of Utilities Expenses - Unaudited**

**Statement 11**

For the Year Ended June 30, 2022

School Year	2021-2022	2020-2021	2019-2020	2018-2019	Total Expense	Avg Expense
	Expense	Expense	Expense	Expense		
<b>Fuel Oil</b>	\$ 514,203	\$ 388,209	\$ 579,220	\$ 635,999	\$ 2,117,630	\$ 705,877
<b>Electricity</b>	\$ 920,698	\$ 893,595	\$ 956,408	\$ 1,019,158	\$ 3,789,859	\$ 1,263,286
<b>Pellets</b>	\$ 286,349	\$ 178,727	\$ 163,310	\$ 192,471	\$ 820,857	\$ 273,619
<b>Water</b>	\$ 152,712	\$ 161,059	\$ 165,838	\$ 160,656	\$ 640,264	\$ 213,421
<b>Garbage</b>	\$ 52,683	\$ 45,163	\$ 54,542	\$ 47,606	\$ 199,994	\$ 66,665
<b>Total Operating Expense</b>	<b>\$ 1,926,644</b>	<b>\$ 1,666,752</b>	<b>\$ 1,919,318</b>	<b>\$ 2,055,889</b>	<b>\$ 7,568,603</b>	<b>\$ 2,522,868</b>



**June 30, 2022**

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## **1. Nature of the Organization**

The Yellowknife District No. 1 Education Authority (the "Authority"), was established by the *Education Act* of the Government of the Northwest Territories ("GNWT"). Its purpose is to administer and maintain the standards of education programs defined under the *Education Act* in the City of Yellowknife.

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

Section 81 of the *Education Act* outlines the powers of a Board of Education which for the Authority includes all aspects of operation and management relating to Public Education within the boundaries of the City of Yellowknife. The Board is the lowest (and sole) level of government exercising oversight responsibility. The financial statements of the Authority are not included in the financial statements of the City of Yellowknife as the Authority trustees are a separate governing body that is not under the control of the City of Yellowknife. The City of Yellowknife, however, does collect and remit property taxes requisitioned by the Authority.

## **2. Significant Accounting Policies**

### **a) Basis of Accounting**

The financial statements of the Authority have been prepared in accordance with Canadian Public Sector Accounting Standards ("PSAS") as recommended by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada.

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



**June 30, 2022**

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

**b) Reporting Entity**

These consolidated financial statements reflect the assets, liabilities, revenues, and expenses of the reporting entity. The reporting entity is comprised of all organizations accountable for the administration of their financial affairs and resources to the Authority and which are controlled by the Authority.

School generated funds, which include the assets, liabilities, revenues, and expenses of various schools and which are controlled by the Authority are reflected in the consolidated financial statements.

Interdepartmental and inter-organizational transactions and balances between these organizations are eliminated.

**c) Cash and Cash Equivalents**

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



**June 30, 2022**

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## **2. Significant Accounting Policies (Continued)**

### **d) Financial Instruments**

Financial assets originated or acquired or financial liabilities issued or assumed in an arms'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 measured at amortized cost include cash, portfolio investments, accounts receivable, due from Government of Canada, and deposit in trust.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities, payroll liabilities, vacation payable, contribution repayable, and environmental liabilities.

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.

### **e) Non-financial Assets**

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the operating surplus (deficit), provides the change in net financial assets for the year.



**June 30, 2022**

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

**f) Tangible Capital Assets**

Tangible capital assets with a cost lower than a threshold value of \$50,000 will be expensed in the year of acquisition or amortized at a rate of 100%. Assets with an acquisition value more than \$50,000 are capitalized and amortized using the straight-line method.

Asset Category	Amortization Period:
Land and improvements	Indefinite
School and Other Buildings	40 years
Equipment and furnishings	4 - 10 years

All capital facilities planning and construction undertaken by the Authority, excluding the Administration Building, are funded by the Government of the Northwest Territories and subject to their capital planning and approval process. Capital contributions received but not spent at year end, are recorded as deferred revenue.

The GNWT may contribute some tangible capital assets to the Authority. The contributed tangible capital assets are recorded at fair value at the date of contribution in the Consolidated Statement of Financial Position, with a corresponding amount as a contribution revenue in the Consolidated Statement of Operations.

The GNWT retains ownership of some tangible capital assets used by the Authority. These assets are used by the Authority and held on behalf of, or in trust for, the GNWT are not recognized by the Authority in the Consolidated Statement of Financial Position.

The Consolidated Statement of Operations reflects the amount that would otherwise be considered amortization expense for the fiscal year as rent expense with an offsetting corresponding amount as a grant in-kind revenue for the assets provided at no cost.



**June 30, 2022**

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## **2. Significant Accounting Policies (Continued)**

### **g) Revenue Recognition**

#### **Government Transfers:**

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

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

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

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

#### **GNWT - Regular Contributions:**

The regular contributions from the Government of the Northwest Territories ("GNWT") is determined by a funding formula, based on student enrolment and price and volume fluctuation, and is received in monthly installments. The Authority 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 Government of the Northwest Territories.



**June 30, 2022**

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## **2. Significant Accounting Policies (Continued)**

### **Local Tax Revenue:**

The *Education Act of the Northwest Territories*, by virtue of Section 136(2), empowers a Board of Education to determine the amount, after taking into consideration territorial grants and other revenues, that is to be requisitioned from the municipality within the territory under the jurisdiction of the Board. This requisitioned amount is one portion of the property tax paid annually by property owners. The City of Yellowknife is advised subsequent to the adoption of the budget of the amount of the requisition of the Authority and is responsible for the collection of taxes.

### **Other Contributions:**

The Authority follows the deferral method of accounting for contributions from funding arrangements. Unrestricted contributions are recognized as revenues when they are received or receivable, if the amount can be reasonably estimated and its collection is reasonably assured. Restricted contributions are deferred and recognized as revenues in the year in which the related expenses are incurred.

Revenue from rentals is earned as the facilities are used. Other revenues are recorded as the service is provided and receipt is reasonably assured.

### **Deferred Revenue:**

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

### **Investment Income:**

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





**June 30, 2022**

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## **2. Significant Accounting Policies (Continued)**

### **School Generated Funds**

School generated funds are generated at the school level from fundraising, which may include the proceeds of fundraising, contributions or fees paid to a specific planned benefit. These revenues are recorded when received.

### **h) Budget Data**

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

The final priorities and funding allocations are determined by the Board of Trustees at a special meeting called for the purposes of reviewing budget proposals, recommending changes, additions or deletions and adopting the proposed budget.

The budget is legally adopted by a motion of the Board which also establishes a tax levy to support the approved budget 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 and expenses for the Operating fund surplus (deficit) along with estimates of source and application for the Investment in tangible capital assets fund. Budgets are considered a management control and planning tool and as such are incorporated into the accounting system of the Board.

The budget may be amended within a given fiscal year in accordance with Board policy, regulations and approved budget procedures. The budget data presented in the financial statements reflects the the original Minister approved budget for the school year. Schools carry forward surplus or deficit amounts from their school budgets.



**June 30, 2022**

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

**i) Measurement Uncertainty**

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

**j) Inventories Including Materials and Supplies**

Supplies inventory held for consumption or use are recorded at the lower of historical cost and replacement cost.

**k) Payroll Liabilities**

Payroll costs for teachers are accrued for July and August.

**l) 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 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.

**m) Expenses**

Expenses are recorded on an accrual basis. The cost of all goods consumed and services received during the year is expensed. Transfers include grants and contributions and are recorded as expenses when the transfer is authorized and eligibility criteria have been met by the recipient.



**June 30, 2022**

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## **2. Significant Accounting Policies (Continued)**

### **n) Foreign Currency Translation**

Foreign currency transactions are to be translated in Canadian dollars. Revenues and expenses denominated in a foreign currency are reported at a rate in the date of the transaction. Monetary items that have yet to be settled at the exchange rate are translated at the exchange rate in effect on the date of the consolidated financial statements. Exchange gain or loss resulting from foreign exchange rate would be accounted for in the consolidated financial statements.

### **o) Fund Accounting**

The Authority uses fund accounting to separate transactions between its Operating fund surplus, Investment in tangible capital assets, decentralized surplus, capital fund reserve, the LED reserve, the Pellet Boiler reserve, and school generated funds.

#### **Operating Fund Surplus**

The Operating fund surplus is the general operating fund of the Authority in which all transactions concerned with current operations are recorded. Substantially all territorial, local (primarily property tax), and other operating revenue is accounted for in the Operating fund surplus. In accordance with accounting principles that are considered appropriate for organizations of this type, tangible capital assets acquired and debenture debt repayment that are financed with operating funds are treated as expenses in the Operating fund surplus and then transferred to the Investment in tangible capital asset fund. The Operating fund also accounts for expenses and contributions to or from other funds (transfers) which provide for day-to-day operations. In summary, the Operating fund surplus is used to account for all financial activities except those accounted for in the Investment in tangible capital assets fund and decentralized surplus.

#### **Investment in Tangible Capital Assets**

Investment in tangible capital assets is used to account for financial transactions related to the acquisition of tangible capital assets in excess of \$50,000.

Properties are carried at cost at the date of acquisition and amortization is recorded in the accounts. The cost of additions and repayment of debentures or other long-term debt is charged to Investment in tangible capital assets. This results in a corresponding increase in the equity in tangible capital assets.



**June 30, 2022**

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## **2. Significant Accounting Policies (Continued)**

### **Capital Fund Reserve**

The Capital Fund Reserve is funding set aside by the Authority for any repairs or maintenance to the district assets.

### **LED Reserve**

The LED Lights Reserve represents the unspent portion of the ECE's utility funding since the 2014/2015 school year as a result of lower fuel costs. The reserve funds will be used for the Authority to convert current lights to LED lights which are expected to result in a decrease of at least 30% in electricity costs.

### **Decentralized Surplus**

The decentralized accumulated surplus represents specific amounts eligible for carry-over to subsequent years for each school.

### **Pellet Boiler Reserve**

The Pellet Boiler Reserve is the 25% (\$375,000 original, balance of \$9,964 remaining) of the estimated cost of the installation of pellet boilers for Mildred Hall School and Range Lake North School.

### **School Generated Funds**

School generated funds are generated at the school level from fundraising, and used in a number of different ways to enhance the development of educational activities and to support school initiatives. The school generated funds are internally restricted as to purpose. Examples might include student trips or funds specifically designated for the purchase of equipment or materials required to support an activity.

A summary of school generated funds administered by the Authority is disclosed in Note 36.

### **p) Inter-entity transactions**

Inter-entity transactions are transactions between commonly controlled entities and GNWT departments.

Inter-entity transactions are recorded at the exchange amount when they are undertaken on similar terms and conditions to those adopted if the entities were dealing at arm's length.



**June 30, 2022**

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## **2. Significant Accounting Policies (Continued)**

### **q) Related parties**

The Authority initially measures related party balances in accordance with the substance of the transactions that gave rise to them. The Authority subsequently measures related party balances in accordance with the Authority's policies for financial instruments, as set out in note (d). The Authority is related in terms of common control to all Government of the Northwest Territories departments, board and agencies.

The Authority enters into transactions with these entities in the normal course of business and are measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties.

## **3. Future Accounting Changes and Adoption of New Accounting Standards**

For fiscal periods beginning on or after July 1, 2023, Education Bodies will be required to adopt PS 3160 Public Private Partnerships. This Section establishes standards on accounting for public private partnerships between public and private sector entities where the public sector entity procures infrastructure using a private sector partner. The private sector partner's obligations include requirements to:

- (a) design, build, acquire or better new or existing infrastructure;
- (b) finance the transaction past the point where the infrastructure is ready for use; and
- (c) operate and/or maintain the infrastructure.

This standard is applicable only to those Education Bodies that are able to acquire, and required to report, tangible capital assets in its financial statements.

For fiscal periods beginning on or after July 1, 2022, Education Bodies will be required to adopt PS 3400 Revenue. This standard provides guidance on how to account for and report on revenues. Specifically, it differentiates between revenues arising from transactions that include performance obligations and transactions that do not have performance obligations. The impact of these standards on the consolidated financial statements is currently being assessed.



**Yellowknife District No. 1 Education Authority**

(the "Authority")

**Notes to Consolidated Financial Statements**

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**June 30, 2022**

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**4. Cash**

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Cash	<b>10,660,741</b>	<b>10,790,437</b>

The cash is held in a bank account with RBC and is invested with the GNWT's investment pool.

**5. Special Purpose Funds**

The Authority does not have special purpose funds.



# Yellowknife District No. 1 Education Authority

(the "Authority")

## Notes to Consolidated Financial Statements

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June 30, 2022

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### 6. Restricted Cash

The Authority has restricted cash generated by schools in the amount of \$653,707 (2021 - \$737,811).

### 7. Portfolio Investments

	2022	2021
	\$	\$
RBC Dominion Securities Investment 1		
Balance at June 30	1,001,600	-
Dollar Value of Interest earned	1,600	-
Cost of Investment	1,000,000	-
Market Value	1,001,600	-

Date Purchased: 14 June 2022  
 Term of Investment: 1 year  
 Maturity Date: 14 June 2023  
 Annual Interest Rate: 3.650%

	2022	2021
	\$	\$
RBC Dominion Securities Investment 2		
Balance at June 30	1,142,074	-
Dollar Value of Interest earned	2,074	-
Cost of Investment	1,140,000	-
Market Value	1,142,074	-

Date Purchased: 14 June 2022  
 Term of Investment: 2 years  
 Maturity Date: 14 June 2024  
 Annual Interest Rate: 4.150%



**Yellowknife District No. 1 Education Authority**

(the "Authority")

**Notes to Consolidated Financial Statements**

**June 30, 2022**

**7. Portfolio Investments (Continued)**

	<b>2022</b>	2021
	\$	\$
RBC Dominion Securities Investment 3		
Balance at June 30	<b>1,001,863</b>	-
Dollar Value of Interest earned	<b>1,863</b>	-
Cost of Investment	<b>1,000,000</b>	-
Market Value	<b>1,001,863</b>	-

Date Purchased: 14 June 2022  
 Term of Investment: 3 years  
 Maturity Date: 16 June 2025  
 Annual Interest Rate: 4.250%

	<b>2022</b>	2021
	\$	\$
RBC Dominion Securities Investment 4		
Balance at June 30	<b>1,001,907</b>	-
Dollar Value of Interest earned	<b>1,907</b>	-
Cost of Investment	<b>1,000,000</b>	-
Market Value	<b>1,001,907</b>	-

Date Purchased: 14 June 2022  
 Term of Investment: 4 years  
 Maturity Date: 15 June 2026  
 Annual Interest Rate: 4.350%

These are guaranteed investment certificates ("GIC") with RBC Investment Securities with fixed income interest rates and fixed term dates. The investments are low risk to the Authority. The total investments with prior year comparative figures are presented below:

	<b>2022</b>	2021
	\$	\$
RBC Dominion Securities Investment 1	<b>1,001,600</b>	-
RBC Dominion Securities Investment 2	<b>1,142,074</b>	-
RBC Dominion Securities Investment 3	<b>1,001,863</b>	-
RBC Dominion Securities Investment 4	<b>1,001,907</b>	-
<b>Total portfolio investments</b>	<b>4,147,444</b>	-





**Yellowknife District No. 1 Education Authority**

(the "Authority")

**Notes to Consolidated Financial Statements**

**June 30, 2022**

**8. Accounts Receivable**

	<b>2022</b>	2021
	\$	\$
Accrued interest receivable	<b>22,444</b>	6,842
Due from other related parties (Note 23)	<b>773,512</b>	515,641
Due from Government of the Northwest Territories (Note 23)	<b>1,500</b>	2,948
Other	<b>5,556</b>	3,822
<b>Total</b>	<b>803,012</b>	529,253

Allowance for doubtful accounts at June 30, 2022 is \$88,625 (2021 - \$nil).

**9. Inventories**

There is no inventory recorded as at June 30, 2022.

**10. Accounts Payable and Accrued Liabilities**

	<b>2022</b>	2021
	\$	(restated) \$
Accrued interest	-	46
Damage deposits	-	27,470
School Generated Trust Accounts - carry over balances (Note 36)	<b>(7,965)</b>	6,707
Trade payables	<b>651,371</b>	305,786
SSI Accrual	<b>94,020</b>	-
	<b>737,426</b>	340,009

<b>Payroll Liabilities</b>	<b>2022</b>	2021
	\$	\$
To teachers (July & August wages & deferred NEBS pension)	<b>4,415,341</b>	4,693,950
Vacation payable (annual leave)	<b>258,206</b>	247,169
	<b>4,673,547</b>	4,941,119



**June 30, 2022**

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**11. Deferred Revenue**

Deferred revenue consists of contributions or revenues received from contributors for expenses not yet incurred.

	<b>2022</b>	2021
	\$	\$
Nordic Arms Prepaid Rent	-	6,390
Jordan's Principal - Government of Canada	-	732,672
GNWT ECE - Covid & French Videos	<b>870,535</b>	1,529,359
Menstrual Product Federal Funding	<b>156,302</b>	-
	<b>1,026,837</b>	2,268,421

**12. Contribution Repayable**

Contribution repayable consists of contribution or revenue received from funders that will be repaid within the next year.

	<b>2022</b>	2021
	\$	\$
Jordan's Principal - Government of Canada	<b>1,261,520</b>	-
Active After School - GNWT MACA	<b>7,619</b>	-
	<b>1,269,139</b>	-



**June 30, 2022**

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**13. Due from Government of Canada**

	<b>2022</b>	2021
	\$	\$
GST Receivable	<b>126,431</b>	130,680

**14. Capital Lease Obligations**

The Authority does not have any capital lease obligations.

**15. Pension**

The Authority makes contributions to the Northern Employee Benefits ("NEBS") Pension Plan ("the Plan"), which is a multi-employer plan, on behalf of some members of its staff. The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay.

The amount contributed to the NEBS pension was \$4,965,043. The contributions are calculated at a rate of 8% of earning and allowances employee and employer contribution for a total of 16%. The maximum pensionable earnings is \$193,715 as at January 2022, and \$183,838 as at January 2021. The maximum monthly contributions is \$3,420 as at January 2022, and \$3,246 as at January 2021.

NEBS is an employer owned program and as such the Authority will be liable for its portion of any shortfall. The Plan serves 3,655 Employee Members and 118 Employer Members (total active, disabled and on leave: 2,046).

As of January 1, 2022, the excess (deficiency) of actuarial value of net assets over actuarial present value of defined benefits is estimated to be \$65,900,000 - funded ratio 124% (2021 - \$45,100,000 and 118%) on a going concern valuation basis.

As of April 2004, the OSFI has exempted NEBS from compliance with the *Pension Benefits Standards Act*. On April 2015, the Legislative Assembly passed The *Northern Employee Benefits Act* (Bill 12) which was enacted October 1, 2015.

**16. Long-Term Debt**

The Authority does not have long-term debt.



**June 30, 2022**

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## **17. Post-employment Benefits and Compensated Absences**

In addition to the pension benefits, the Authority 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 Authority'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 employee category and length of service. The benefits under these two categories were valued using the projected unit credit methodology.

Compensated absence benefits for all staff are accrued 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. The Authority has included an additional severance of \$1,322,108 (2021 - \$441,757) as a plan amendment.

### **Valuation results**

The actuarial valuation was completed as at February 11, 2022. The effective date of the next actuarial valuation is March 31, 2025. The liabilities are actuarially determined as the present value of the accrued benefits at February 11, 2022 and the results extrapolated to June 30, 2022. The values presented below are for all of the benefits under the Compensated Absences and Termination Benefits for the Authority.



**Yellowknife District No. 1 Education Authority**

(the "Authority")

**Notes to Consolidated Financial Statements**

**June 30, 2022**

**17. Other Employee Future Benefits and Compensated Absences (Continued)**

<b>Changes in Obligation</b>	<b>Severance and Removal \$</b>	<b>Compensated Absences \$</b>	<b>2022 \$</b>	<b>2021 \$</b>
Accrued benefit obligation				
beginning of year	782,070	396,456	1,178,526	1,248,268
Current period benefit cost	79,797	35,294	115,091	118,644
Interest accrued	26,565	13,411	39,976	34,622
Benefits payments	(280,640)	(50,691)	(331,331)	(275,484)
Actuarial (gain)/loss	240,742	(39,626)	201,116	52,472
Plan amendments	1,322,108	1,511	1,323,619	441,757
<b>Accrued benefit obligation end of year</b>	<b>2,170,642</b>	<b>356,355</b>	<b>2,526,997</b>	<b>1,620,279</b>
Unamortized net				
actuarial loss/(gain)	(211,057)	201,439	(9,618)	257,800
<b>Total employee future benefits and compensated absences</b>	<b>1,959,585</b>	<b>557,794</b>	<b>2,517,379</b>	<b>1,878,079</b>
<b>Benefits expense</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Current period benefit cost	79,797	35,294	115,091	118,644
Interest accrued	26,565	13,411	39,976	34,626
Amortization of net actuarial (gain)/loss	(93,242)	46,177	(47,065)	(53,387)
Plan amendments	272,122	1,511	273,633	-
<b>Total benefits expense</b>	<b>285,242</b>	<b>96,393</b>	<b>381,635</b>	<b>99,883</b>



**June 30, 2022**

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**17. Other Employee Future Benefits and Compensated Absences (Continued)**

The discount rate used in the 2022 fiscal year to determine the accrued benefit obligation was an average of 4.1% (2021 - 3.3%). The expected payments during the next five fiscal years are:

	<b>Severance and Removal</b>	<b>Compensated Absences</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
2023	291,443	30,462	<b>321,905</b>
2024	201,066	32,783	<b>233,849</b>
2025	132,579	35,447	<b>168,026</b>
2026	132,624	37,515	<b>170,139</b>
2027	136,773	41,877	<b>178,650</b>
2028-2032	671,428	235,134	<b>906,562</b>
<b>Total</b>	<b>1,565,913</b>	<b>413,218</b>	<b>1,979,131</b>



# Yellowknife District No. 1 Education Authority

(the "Authority")

## Notes to Consolidated Financial Statements

June 30, 2022

### 18. Tangible Capital Assets

	Cost	Additions	Transfers	Disposals	Amortization	Accumulated Amortization beginning of year	Accumulated Amortization	2022	2021
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Land and improvements</b>	1,299,476	-	-	-	-	-	-	1,299,476	1,299,476
<b>School buildings</b>									
Ecole Sir John Franklin	2,253,436	-	-	-	(56,246)	(1,304,529)	(1,360,775)	892,661	948,907
William McDonald	7,078,328	2,567,720	-	-	(507,543)	(6,901,370)	(7,408,913)	2,237,135	176,958
Mildred Hall	11,110,255	708,822	-	-	(317,035)	(7,138,220)	(7,455,255)	4,363,822	3,972,035
Range Lake North	8,237,109	708,822	-	-	(241,900)	(5,751,101)	(5,993,001)	2,952,930	2,486,008
N. J. Macpherson	5,329,162	-	-	-	(136,459)	(4,498,667)	(4,635,126)	694,036	830,495
	34,008,290	3,985,364	-	-	(1,259,183)	(25,593,887)	(26,853,070)	11,140,584	8,414,403
<b>Other buildings</b>									
Administration office	1,070,827	-	-	-	(26,771)	(749,579)	(776,350)	294,477	321,248
Nordic Arms residence	595,205	-	-	(595,205)	-	(595,205)	-	-	-
<b>Total land and buildings</b>	36,973,798	3,985,364	-	(595,205)	(1,285,954)	(26,938,671)	(27,629,420)	12,734,537	10,035,127
<b>Equipment and furnishings</b>									
Schools	4,685,576	-	-	(1,322,698)	(49,932)	(4,538,528)	(3,265,762)	97,116	147,048
Playgrounds	149,972	455,887	-	-	(80,451)	(149,972)	(230,423)	375,436	-
Residences	64,045	-	-	(64,045)	-	(64,045)	-	-	-
Administration office	322,132	-	-	-	-	(322,132)	(322,132)	-	-
Vehicles	319,413	-	-	-	(12,434)	(258,104)	(270,538)	48,875	61,309
	5,541,138	455,887	-	(1,386,743)	(142,817)	(5,332,781)	(4,088,855)	521,427	208,357
	42,514,936	4,441,251	-	(1,981,948)	(1,428,771)	(32,271,452)	(31,718,275)	13,255,964	10,243,484



**Yellowknife District No. 1 Education Authority**

(the "Authority")

**Notes to Consolidated Financial Statements**

**June 30, 2022**

**19. Prepaid Expenses**

	<b>2022</b>	2021
	\$	\$
Insurance	-	665,403
Materials and Supplies	<b>6,006</b>	5,308
	<b>6,006</b>	670,711

**20. GNWT Assets Provided at no Cost**

The following assets were provided to the Authority by the GNWT at no cost.

	Cost	Accumulated	<b>2022</b>	2021
	\$	Amortization	<b>Net Book</b>	Net Book
		\$	<b>Value</b>	Value
			\$	\$
Ecole Sir John Franklin	25,965,232	25,965,232	-	-
Ecole Sir John Franklin Portable Classrooms	419,724	359,407	<b>60,317</b>	70,807
Ecole Sir John Franklin NACC	2,214,552	1,844,753	<b>369,799</b>	431,432
Ecole Sir John Franklin Sewer Line	108,852	23,585	<b>85,267</b>	89,621
N.J. Macpherson Portable Classrooms	1,413,831	521,169	<b>892,662</b>	928,015
Ecole Sir John Franklin Wheelchair Lift	100,708	24,338	<b>76,370</b>	86,441
Ecole Sir John Franklin Boiler Replacement	51,145	4,546	<b>46,599</b>	50,008
Ecole J. H. Sissons Portable Classrooms	2,242,917	137,067	<b>2,105,850</b>	2,180,614
	32,516,961	28,880,097	<b>3,636,864</b>	3,836,938
<b>Deferred capital contributions</b>				
Ecole Sir John Franklin	(1,442,500)	(1,442,500)	-	-
	31,074,461	27,437,597	<b>3,636,864</b>	3,836,938

Rent expense of \$200,074 (2021 - \$177,419) was offset by a grant in-kind.





**June 30, 2022**

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**21. Contractual Obligations**

The Authority has a contract with First Student for student transportation. The Authority is invoiced monthly and the amounts vary depending on a number of factors including: the number of students, routes, and bus passes sold. The contract is renewed until June 2026.

The Authority leases space for Route 51. The contract is renewed until June 2024.

The Authority has a collective bargaining agreement with the NWT Teachers Association ("NWTTA") for teachers, specialists and education assistants which expires on August 31, 2026.

The Authority has a collective bargaining agreement with the United Steelworkers for support staff, which expires on June 30, 2022. The Authority plans to bargain a new collective agreement by December 2022.

	Expiry Date	2023 \$	2024 \$	2025 \$	2026 \$	Total \$
<b>Operational Contracts:</b>						
First Student Bussing	30 Jun 2026	500,000	500,000	500,000	500,000	2,000,000
<b>Commercial &amp; Residential Leases:</b>						
Route 51	30 Jun 2024	39,060	39,060	-	-	78,120
<b>Total</b>		<b>539,060</b>	<b>539,060</b>	<b>500,000</b>	<b>500,000</b>	<b>2,078,120</b>

**22. Contingencies**

The Authority does not have any contingencies.



# Yellowknife District No. 1 Education Authority

(the "Authority")

## Notes to Consolidated Financial Statements

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June 30, 2022

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### 23. Related Parties

The Authority is related in terms of common control to all GNWT departments, boards, and agencies. During the year, the Authority entered into transactions with the following related parties:

Yellowknife Public Denominational Education Authority  
Ndilo District Education Authority  
Dettah District Education Authority  
South Slave Divisional Education Council  
Deh Cho Divisional Education Council  
Government of the Northwest Territories:  
    Department of Finance  
    Department of Health and Social Services  
    Department of Education, Culture and Employment  
    Department of Municipal and Community Affairs  
    Department of Environment and Natural Resources  
    Department of Infrastructure  
    Department of Industry, Tourism and Investment  
    Northwest Territories Housing Corporation

	2022	2021
	\$	\$
<b>Due from Related Parties (Accounts Receivable):</b>		
<b>Other Education Bodies:</b>		
Yellowknife Public Denominational Education Authority	-	600
Ndilo District Education Authority	503,822	510,214
Dettah District Education Authority	269,690	4,827
<b>Subtotal - other related parties</b>	<b>773,512</b>	<b>515,641</b>
<b>Government of the Northwest Territories:</b>		
Department of Infrastructure	1,500	-
Department of Education, Culture and Employment	-	2,948
<b>Subtotal - Government of the Northwest Territories</b>	<b>1,500</b>	<b>2,948</b>
<b>Total Due from Related Parties</b>	<b>775,012</b>	<b>518,589</b>

These balances due from related parties are unsecured, non-interest bearing with no specific terms of repayment.



# Yellowknife District No. 1 Education Authority

(the "Authority")

## Notes to Consolidated Financial Statements

June 30, 2022

### 23. Related Parties (Continued)

	2022	2021
	\$	\$
<b>Revenues from Related Parties:</b>		
<b>Government of the Northwest Territories:</b>		
Department of Education, Culture and Employment - Regular contributions	30,475,041	30,271,058
Department of Education, Culture and Employment - Other contributions	872,675	1,263,232
Department of Industry, Tourism and Investment	15,000	-
Department of Education, Culture and Employment - French languages	532,197	576,475
Department of Finance - Interest	108,217	39,499
Department of Health and Social Services - GNWT other contributions	8,925	8,505
Department of Municipal and Community Affairs - GNWT other contributions	76,500	91,800
Department of Environment and Natural Resources - GNWT other contributions	10,000	8,000
Northwest Territories Housing Corporation - Sale of building	2,051,030	-
<b>Other Education Bodies:</b>		
Ndilo District Education Authority - Other education bodies	30,000	30,000
Dettah District Education Authority - Other education bodies	220,282	130,020
South Slave Divisional Education Council - Other education bodies	15,000	30,000
<b>Total Revenues from Related Parties</b>	<b>34,414,867</b>	<b>32,448,589</b>
	2022	2021
	\$	\$
<b>Infrastructure contributions from GNWT - Department of Education, Culture and Employment</b>	<b>3,023,607</b>	<b>-</b>



**Yellowknife District No. 1 Education Authority**

(the "Authority")

**Notes to Consolidated Financial Statements**

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**June 30, 2022**

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**23. Related Parties (Continued)**

	<b>2022</b>	2021
	\$	\$
<b>Expenses Paid to Related Parties:</b>		
<b>Government of the Northwest Territories:</b>		
Department of Infrastructure - Maintenance and repairs	<b>8,048</b>	4,752
Department of Education, Culture & Employment - Professional and technical	<b>100</b>	4,108
<b>Other Education Bodies:</b>		
Deh Cho Divisional Education Council - Materials & supplies	<b>600</b>	600
<b>Total Expenses paid to Related Parties</b>	<b>8,748</b>	9,460

These transactions are in the normal course of operations and have been valued in these financial statements at the exchange amount which is the amount of consideration established and agreed to by the related parties.



**June 30, 2022**

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## **24. Budget Data**

The *Education Act* of the Northwest Territories requires that Education Bodies prepare an annual budget, as outlined in Section 117, Duties and Powers of Education Bodies. The budget is legally adopted by a motion of the Education Body which includes the establishment of a tax levy to support the approved budget in accordance with Section 135, Assessment and Taxation, of the *Education Act*.

The annual budget includes estimates of revenues 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 Authority.

The budget figures presented are those approved by the Trustees of the Authority on June 8, 2021 and submitted to the Minister of Education, Culture and Employment. The Budget for fiscal year 2021/2022 was submitted to the minister on June 30, 2021. The budget surplus is \$nil.

## **25. Economic Dependence**

The Authority is economically dependent on the Government of the Northwest Territories to provide funding for continued operations. If the funding arrangements were to change, management is of the opinion that the Authority's operations would be significantly affected.



**June 30, 2022**

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## **26. Financial Instruments**

Financial instruments consist of recorded amounts of cash, portfolio investments, due from GNWT, due from Government of Canada, other accounts receivable and deposit in trust which will result in future cash receipts, as well as accounts payable and accrued liabilities, and wages and employee deductions payable which will result in future cash outlays.

The Authority is exposed to the following risks in respect of certain of the financial instruments held:

### **a) Credit risk**

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Authority is exposed to credit risk from funding agencies and recipients of services. The Authority has a concentrated risk of credit from two other school districts, whose funding also comes from the Department of Education, Culture, and Employment. At June 30, 2022, receivables from these two districts is \$773,512 (2021 - \$515,041), which is 98% of total accounts receivable (2021 - 98%). Both districts have been current in paying the monthly invoices for their payroll costs.

There is a concentration risk in cash. The daily balance in the operating bank account is invested with the GNWT Investment Pool. The Authority is funded by Government of Northwest Territories - Department of Education, Culture, and Employment and other stable organizations, which reduces its exposure to credit risk.

### **b) Interest rate risk**

Interest rate risk is the risk that the fair value of financial instruments will fluctuate because of changes in market interest rate. The Authority is exposed to interest rate risk on its fixed and floating interest rate on cash. The Authority complies with the GNWT financial administration policies and guidelines which reduces its exposure to interest rate risk.



**June 30, 2022**

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**26. Financial Instruments (Continued)**

**c) Liquidity risk**

Liquidity risk is the risk that the Authority will not be able to meet all cash outflow obligations as they come due. The Authority mitigates this risk by monitoring cash activities and expected outflows through budgeting and maintaining an adequate amount of cash to cover unexpected cash outflows should they arise. The Authority has disclosed future financial liabilities and commitments in Note 21.

**27. Expenses By Object**

	<b>2022</b> Budget \$	<b>2022</b> Actual \$	2021 Actual \$
Amortization	-	<b>1,428,771</b>	944,729
Compensation	34,427,644	<b>35,074,826</b>	33,664,427
Other	7,661,356	<b>8,159,295</b>	9,109,042
	<b>42,089,000</b>	<b>44,662,892</b>	43,718,198

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**28. Comparative Figures**

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



**Yellowknife District No. 1 Education Authority**

(the "Authority")

**Notes to Consolidated Financial Statements**

**June 30, 2022**

**29. ECE Contributions**

	Budget 2022 \$	Actual 2022 \$	Actual 2021 \$
Original contribution	30,383,938	<b>30,382,878</b>	30,044,057
Student Success Initiatives ("SSI") project	123,000	<b>123,000</b>	123,000
NWTTA collective bargaining adjustment	-	<b>283,053</b>	538,593
Termination benefits	100,000	<b>62,188</b>	97,019
French language	-	-	457,000
Mentorship release time	45,000	<b>20,650</b>	25,740
CYCC adjustment	-	-	(527,873)
UNW collective bargaining adjustment	-	<b>127,946</b>	-
Insurance adjustment	-	<b>(401,674)</b>	-
<b>Updated Contribution</b>	<b>30,651,938</b>	<b>30,598,041</b>	<b>30,757,536</b>
Indigenous language (from fiscal 2021)	-	-	93,522
COVID-19 ECE portion	-	<b>678,340</b>	819,732
COVID-19 technology	-	-	57,500
Accommodations WMS drop off	-	-	250,000
French cultural resources	-	-	23,700
French language coach	-	-	38,800
French video clips	-	<b>10,394</b>	6,000
French language funding	487,000	<b>479,000</b>	-
French partnership funding SSDEC	-	<b>35,000</b>	-
French language communications	-	<b>7,803</b>	15,100
French intensive/post-intensive French	-	-	4,000
Support assistant training	-	<b>3,335</b>	-
Complex needs funding	-	<b>30,000</b>	-
Self regulation	-	<b>13,000</b>	13,000
Birchbark teaching program	-	<b>25,000</b>	-
<b>Total Contributions</b>	<b>31,138,938</b>	<b>31,879,913</b>	<b>32,078,890</b>





# Yellowknife District No. 1 Education Authority

(the "Authority")

## Notes to Consolidated Financial Statements

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June 30, 2022

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### 30. GNWT Other Contributions

	Budget 2022 \$	Actual 2022 \$	Actual 2021 \$
Department of Municipal and Community Affairs ("MACA"):			
Active After School	-	<b>76,500</b>	76,500
Department of Industry, Tourism and Investment ("ITI"):			
	-	<b>15,000</b>	-
Department of Health and Social Services ("HSS"):			
Drop the Pop	-	<b>8,925</b>	25,228
Department of Environment & Natural Resources ("ENR"):			
Take a Kid Trapping	-	<b>10,000</b>	8,000
Energy Efficient Audit	-	-	19,053
<b>Total</b>	-	<b>110,425</b>	128,781



**June 30, 2022**

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**31. Contingent Assets**

The Authority does not have contingent assets.

**32. Contractual Rights**

The Authority has entered into a number of contracts that will become assets and revenues in the future when the terms of the contracts are met:

The Authority is approved for the Greenhouse Gas (GHG) emissions reduction grant of \$1,125,000, which is 75% of the cost to install pellet boilers at Range Lake North School and Mildred Hall School. The GHG grant is jointly funded by the Government of Canada and the GNWT in support of the Pan-Canadian Framework on Clean Growth and Climate Change, and is an action identified in the 2018-2021 Energy Action Plan. The Authority has created a separate reserve of \$350,000 back in fiscal year 2019/2020, representing 25% of the cost of the Project. The Project started in fiscal year 2020/2021 and total costs paid as of June 30, 2022 is \$1,460,144. Estimated remaining costs to be paid in fiscal year 2022/2023 is \$39,856. The Department of Infrastructure is managing the Pellet Boiler Project as per the Memorandum of Understanding with the Authority. One of the requirements is for the Authority to send to the Department of Infrastructure the full estimated cost of the project of \$1,457,500 as a "deposit in trust". The balance at June 30, 2022 of deposit in trust is \$39,856. The pellet boilers are installed and operational. The balance remaining is to pay for the holdback and any deficiencies. All expenditures are to be completed by March 2023.

The Authority is approved for the Jordan's Principle funding up to March 31, 2024. Jordan's Principle funding is for First Nations children in Canada to receive the services and supports they need. Funding can help with a wide range of health, social, and educational needs. The majority of the funding is used to hire educational assistants.

<b>Contracting Parties</b>	<b>Description of Contract</b>	<b>Expiry Date</b>	<b>2023 \$</b>	<b>2024 \$</b>	<b>Total \$</b>
Government of Canada	Jordan's Principle	March 2024	3,030,685	1,969,704	<b>5,000,389</b>



**June 30, 2022**

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**33. Environmental Liabilities**

The Authority contracted Associated Environmental to complete a Hazardous Building Materials Assessment on all of the Buildings owned and managed by the Authority in 2018. The final reports are completed and a Hazardous Materials management plan is put in place. Liabilities discovered as a result of the assessment were communicated to the GNWT Department of Education, Culture, and Employment. The abatement for Sir John Franklin High School was completed by the GNWT in March 2018, and the abatement for the maintenance building was completed in March 2019. A liability totaling \$179,651 has been recorded for the asbestos abatement of the Mildred Hall School and William McDonald School (2021 - \$935,901). Management will continue to monitor these buildings under the Hazardous Materials management plan.

<b>Location:</b>	50 Taylor Road, William McDonald School
<b>Type of Site:</b>	School
<b>Description and Studies Completed:</b>	Hazardous Building Materials Assessment
<b>Type of Contamination:</b>	Asbestos, lead, mercury
<b>Site Stage:</b>	Monitoring
<b>Status and Next Steps:</b>	Monitoring
<b>Operating Site:</b>	Yes
<b>Part Non-Operating</b>	No
<b>Total Liability at June 30, 2022</b>	<b>\$108,856</b>

<b>Location:</b>	5408-50th Avenue, Mildred Hall School
<b>Type of Site:</b>	School
<b>Description and Studies Completed:</b>	Hazardous Building Materials Assessment
<b>Type of Contamination:</b>	Asbestos, lead, mercury
<b>Site Stage:</b>	Monitoring, Abatement
<b>Status and Next Steps:</b>	Abatement
<b>Operating Site:</b>	Yes
<b>Part Non-Operating</b>	No
<b>Total Liability at June 30, 2022</b>	<b>\$70,795</b>



**June 30, 2022**

**34. Accumulated Surplus**

A consolidated statements of funds and surplus and reserves have been prepared as follows:

**Details of Funds**

For the year ended June 30,	2022	2021
	\$	\$
<b>OPERATING FUND</b>		
Balance, beginning of year	547,344	385,842
Operating surplus (deficit) (Statement 2)	5,169,495	(760,364)
Acquisition of tangible capital assets	(1,417,644)	(42,500)
Transfer to Investment in Tangible Capital Assets - GNWT grant in-kind	(3,023,607)	-
Transfer from Investment in Tangible Capital Assets	1,428,771	944,729
Transfer from (to) Decentralized Surplus	5,219	(28,304)
Transfer from (to) Pellet Boiler Reserve	354,411	(14,375)
Transfer from (to) School Generated Funds	76,140	(6,707)
Transfer from LED Reserve - LED project	120,512	-
Transfer from LED Reserve - utility shortfall	15,461	69,023
Balance, end of year	3,276,102	547,344
<b>INVESTMENT IN TANGIBLE CAPITAL ASSETS</b>		
Balance, beginning of year	10,243,484	11,145,713
GNWT grant in-kind	3,023,607	-
Acquisition of tangible capital assets	1,417,644	42,500
Amortization	(1,428,771)	(944,729)
Balance, end of year	13,255,964	10,243,484



**June 30, 2022**

**34. Accumulated Surplus (Continued)**

**Details of Surplus and Reserves**

For the year ended June 30,	2022	2021
	\$	\$
<b>DECENTRALIZED SURPLUS</b>		
Balance, beginning of year	376,801	348,497
Transfer from (to) Operating Fund	(5,219)	28,304
Balance, end of year	371,582	376,801
<b>PELLET BOILER RESERVE</b>		
Balance, beginning of year	364,375	350,000
Transfer from (to) operating fund	(354,411)	14,375
Balance, end of year	9,964	364,375
<b>CAPITAL FUND RESERVE</b>		
Balance, beginning of year	904,165	904,165
Balance, end of year	904,165	904,165
<b>LED RESERVE</b>		
Balance, beginning of year	284,556	353,579
Transfer (to) from Operating Fund for Utility Costs	(135,973)	(69,023)
Balance, end of year	148,583	284,556
<b>SCHOOL GENERATED FUNDS</b>		
Balance, beginning of year	737,811	731,104
Transfer from (to) Operating Fund for surplus (deficit)	(76,140)	6,707
Balance, end of year	661,671	737,811



**June 30, 2022**

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**35. Risk Management**

On March 11, 2020, the World Health Organization categorized COVID-19 as a pandemic. The potential economic effects within the Authority's environment and in the global markets due to the possible disruption in supply chains, and measures being introduced at various levels of government to curtail the spread of the virus (such as travel restrictions, closures of non-essential municipal and private operations, imposition of quarantines and social distancing) have had a material impact on the Authority's operations.

To mitigate the risk of virus spreading in the community, the schools were required to close for a period of time during the year. This has led to temporary suspension in the delivery of some services outlined per the funding agreements, which resulted in a large portion of funding being deferred to the subsequent fiscal period. To address the challenges posted by the pandemic, the Authority has received \$2.3 million additional funding from the Department of Education, Culture and Employment in 2020/2021. The purpose of the funding was to provide COVID-19 related cost offsets for the reopening of schools. The unused portion will continue to be used in the subsequent fiscal periods to fund COVID-19 related expenses. COVID-19 expenditures for 2020/2021 was \$819,732 and for 2021/2022 was \$678,340. The unused portion to be used in 2022/2023 is \$807,059.

**36. School Generated Funds (Trusts under Administration)**

School generated funds are funds that are raised and collected in the school or in the community in the name of the school by school councils, student groups or parent advisory council. The funds are administered by the school principal, and are raised or collected from sources other than the school board's operating and capital budgets.

The following balances represent the school generated funds that are held in trust by the Authority. They are recorded in the audited consolidated financial statements:

	<b>2022</b>	2021
	\$	\$
Balances, beginning of year	<b>737,811</b>	731,104
Fundraising revenues	<b>162,258</b>	258,474
Total funds available	<b>900,069</b>	989,578
Total related expenses	<b>(238,398)</b>	(251,767)
Balances, end of year	<b>661,671</b>	737,811
Net change	<b>(76,140)</b>	6,707



**Yellowknife District No. 1 Education Authority**

(the "Authority")

**Notes to Consolidated Financial Statements**

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**June 30, 2022**

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**37. Correction of accounting error**

The consolidated statement of operations of the Authority has been restated to include the transfer of school generated fund opening balance of \$731,104 as of June 30, 2021. The effect of the change is to increase school generated funds balance and decrease the school generated funds liability. There is no net impact to the consolidated statement of operations as a result of this restatement.

Consolidated Statement of Operations for the year ended June 30, 2022:

	<b>Previously Reported \$</b>	<b>As Restated \$</b>	<b>Change \$</b>
Increase school generated funds	-	731,104	731,104
Decrease school generated trust accounts - carry over balances	737,811	6,707	(731,104)

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**Crowe MacKay LLP**

PO Box 727  
5103 51st Street  
Yellowknife, NWT X1A 2N5

Main +1 (867) 920-4404  
Fax +1 (867) 920-4135

[www.crowemackay.ca](http://www.crowemackay.ca)

September 27, 2022

Our File No. C13078-001

Tram Do, Director, Corporate Services  
Yellowknife District No. 1 Education Authority  
(Yellowknife Education District No. 1)  
Box 788, 5402 - 50th Avenue  
Yellowknife, NT X1A 2N6

Dear Tram

Re: Audit of 2022 Financial Statements

During the course of our audit of the financial statements of Yellowknife District No. 1 Education Authority for the year ended June 30, 2022, we identified some matters that may be of interest to management. The objective of an audit is to obtain reasonable assurance whether the financial statements are free of material misstatement, and it is not designed to identify matters that may be of interest to management in discharging its responsibilities. Accordingly, an audit would not usually identify all such matters. In addition, an audit cannot be expected to disclose defalcations and other irregularities and it is not designed to express an opinion as to whether the systems of internal control established by the management have been properly designed or have been operating effectively.

As a result of our observations, we have outlined some suggestions for your consideration. This report is not exhaustive, and deals with the more important matters that came to our attention during the audit. Minor matters were discussed verbally with your staff.

This communication is prepared solely for the information of management of Yellowknife District No. 1 Education Authority and is not intended for any other purpose. We accept no responsibility to a third party who uses this communication.

Yours very truly,

**Crowe MacKay LLP**  
Chartered Professional Accountants

*Fred Deschenes*

Per: Frederick Deschenes Accounting P.C.  
Incorporated Partner

Encl.

(12/13)



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# Yellowknife District No. 1 Education Authority

## Observations and Recommendations - Appendix 1

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### Observation

The internal controls surrounding purchased gift cards are weak.

### Implications

Weak controls over liquid items such as gift cards increase risks of misappropriation.

### Recommendation

The internal controls over purchase and usage of the gift cards should be improved.

### Management Response

*Background history: During COVID, The Board of Trustees and administration did not want families to complete paperwork or go through barriers to access financial support for food. There were also precautions on handling paper to prevent the spread of COVID. As a result, it was supported that gift cards be given out by school staff without requesting a signature for proof of receipt of gift cards.*

For the start of 2022/2023 School year, the following suggested improvements on internal controls for gift cards are to be implemented:

- The maximum dollar value of gift cards is to be determined at each school. Pre-approval sign-off will be required before purchasing gift cards;
- To ensure proper segregation of duties, the individual purchasing the gift cards will not be distributing them;
- The recipient of gift card(s) will be required to sign upon receipt, with a witness (other than the purchaser of the gift cards) signing and dating.



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September 27, 2022

Our File No. C13078-001

Audit Committee  
Yellowknife District No. 1 Education Authority  
(Yellowknife Education District No. 1)  
Box 788, 5402 - 50th Avenue  
Yellowknife, NT X1A 2N6

Dear Terry:

Re: Yellowknife District No. 1 Education Authority  
Audit for the Fiscal Year Ended June 30, 2022

We have been engaged to audit the consolidated financial statements of Yellowknife District No. 1 Education Authority (alternatively "the Authority") for the year ending June 30, 2022. Canadian generally accepted auditing standards require that we communicate the following information with you in relation to our audit.

#### PURPOSE OF THE COMMUNICATION

This communication has been prepared in order to assist members of the Audit Committee in carrying out their responsibilities with respect to the review, and recommendation for approval or approval, of the consolidated financial statements of the Authority for the year ending June 30, 2022.

This communication summarizes our significant findings arising from the audit and other matters which we believe should be brought to your attention. Accordingly, this communication is a by-product of the audit and is therefore a derivative communication. The audit would not necessarily identify all matters that may be of interest to the Audit Committee in fulfilling its responsibilities. The matters that we raise within this communication arise from the audit and are matters that we believe need to be brought to your attention. Please let us know if there are other areas that you would like to discuss with us.

#### INDEPENDENCE

As explained in our planning report, we as external auditors for the Authority are required to be independent in accordance with Canadian professional standards. We confirm that we are still independent in accordance with the applicable standards.

## AUDIT STATUS

Our audit is complete.

## AUDITORS' REPORT

Our auditors' report is dated after the Trustees approved the consolidated financial statements.

There were no circumstances identified during our audit that would require a modification to our auditors' report and the report will be unqualified.

## GOING CONCERN

The preparation of consolidated financial statements requires management to assess the entity's ability to continue as a going concern. Management has prepared the consolidated financial statements on a going concern basis which assumes that the Authority will be able to realize its assets and discharge its liabilities in the normal course of business for the foreseeable future. We have evaluated management's assessment of the ability of the Authority to continue as a going concern and agree with the assessment.

In completing this assessment management has not identified any events or conditions that may cast significant doubt about the entity's ability to continue as a going concern.

## CORONAVIRUS (COVID-19)

During the year, there was a global pandemic outbreak of COVID-19. The actual and threatened spread of the virus globally has had a material adverse effect on the global economy and; specifically, the regional economies in which the Authority operates. The pandemic could continue to have a negative impact on funding, student enrolment, etc. These factors, among others, could have a significant impact on the Authority's operations. Management have given consideration as to the impact of COVID-19 on the Authority and concluded that the financial statements appropriately reflect and disclose management's best estimate and uncertainty regarding the impact of COVID-19 on the Authority's future operations and financial results. We have reviewed the financial statement disclosures of the potential impact of COVID-19 on the Authority's future operations and financial results and believe it is appropriate.

## EVALUATION OF INTERNAL CONTROLS

The responsibility for the design and maintenance of an appropriate system of internal controls to provide reasonable assurance that the accounting systems provide timely, accurate and reliable information and to safeguard the Authority's assets is management's responsibility.

Audits include a review and evaluation of the system of internal controls to assist in determining the level of reliance that may or should be placed on the system in assessing the nature and extent of audit procedures to be undertaken. We only test those internal controls on which we plan to rely on during our audit. Our audit is not designed nor should it be expected to allow us to provide an opinion on the systems of internal control.

During the course of our audit, we encountered some specific internal control matters that we have communicated to management. Please see the attached management letter referring to those matters.

#### EVALUATION OF UNCORRECTED MISSTATEMENTS

Misstatements generally consist of differences between the amount, classification or presentation of a reported financial statement element, account, or item and the amount, classification, or presentation that would have been reported under the financial reporting framework.

We have not identified any misstatements or all misstatements identified have been corrected by management and therefore there are no uncorrected misstatements.

#### SIGNIFICANT ACCOUNTING POLICIES

Management is responsible for the appropriate selection and application of accounting policies. Our role is to review the appropriateness and application as part of our audit. The accounting policies used by the Authority are described in the Significant Accounting Policies note in the consolidated financial statements.

We believe the accounting policies selected by the Authority are appropriate and have been accurately applied.

#### SIGNIFICANT ACCOUNTING ESTIMATES AND JUDGMENTS

The preparation of financial statements requires management to make certain estimates, judgments and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the period. The estimates, judgments and assumptions are based on management's knowledge of the business and past experience about current and future events.

There were no significant accounting estimates required by management in preparation of the consolidated financial statements.

#### JUDGMENTS

There were no significant judgments required by management in preparation of the consolidated financial statements.

## HIGH RISK AREAS

In addition to accounting estimates and judgments, certain other areas of the consolidated financial statements have a higher risk of being materially misstated. During the course of our audit, the most sensitive areas of higher risk are as follows:

### Management's override of controls

There is an inherent risk of fraud from management override of internal controls in every audit, as senior management can potentially override controls. We performed the following procedures to address the risk of management override of controls: gained an understanding of overall control environment in place; obtained a listing of journal entries, including consolidation entries, and performed related testing on those considered to have a higher risk of management override; reviewed significant accounting estimates for indicators of management bias; examined estimates made in the current year in line with historical performance, current trends, and assessed prior year estimates against actual performance in the current year; and performed select unpredictable audit procedures. Based on our procedures, we did not identify any management override of controls.

### Accounts payable

We performed substantive audit procedures to reduce the risk of material misstatement of all accounts payable being recorded to an appropriately low level. This included an evaluation of accounts payable balances and cut-off procedures.

### Revenue recognition

Revenue is high risk by default due to its nature. We performed substantive audit procedures to reduce the risk of material misstatement of revenue to an appropriately low level. This included review and evaluation of contribution agreements, confirmation of funding received, and specific procedures related to revenue recognition.

## FINANCIAL STATEMENT DISCLOSURES

The preparation of the consolidated financial statements in accordance with Canadian public sector accounting standards, including the accompanying notes, is the responsibility of management.

We believe the consolidated financial statement disclosures are appropriate, accurate and complete.

## RELATED PARTY TRANSACTIONS

We did not identify any related party transactions that were not already identified by management nor did we encounter any difficulties with respect to the recording or measurement of related party transactions. All related party transactions have been accurately and completely recorded and disclosed in the consolidated financial statements.

#### SIGNIFICANT UNUSUAL TRANSACTIONS

We are not aware of any significant or unusual transactions entered into by the Authority that you should be informed about.

#### DISAGREEMENTS WITH MANAGEMENT AND MANAGEMENT WRITTEN REPRESENTATIONS

We are required to communicate with you regarding any disagreements with management, whether or not resolved, about matters that are individually or in aggregate significant to the consolidated financial statements of the Authority or our auditors' report.

We had no disagreements with management during the course of our audit that should be brought to your attention.

We have requested that management provide us with the attached written representations.

#### DIFFICULTIES ENCOUNTERED DURING THE AUDIT

We are required to communicate with you regarding any difficulties encountered during the audit, whether or not resolved, about matters that are individually or in aggregate significant to the consolidated financial statements of the Authority or our auditors' report.

We encountered no significant difficulties during our audit that should be brought to your attention.

#### ISSUES DISCUSSED

The auditor generally discusses among other matters, the application of accounting principles and auditing standards, and fees, etc. with management during the initial or recurring appointment of the auditor in the normal course of business.

There were no major issues discussed during our audit with regards to our retention that were not in the normal course of business.

RELIANCE ON COMMUNICATION

This communication has been prepared solely for the use of the Audit Committee in discharging its responsibilities and should not be used for any other purpose. We disclaim any obligation to any third party who may rely upon this communication. Should any member of the Audit Committee wish to discuss or review any matter addressed in this letter or any other matters related to financial reporting, please do not hesitate to contact us at any time.

Yours very truly,

**Crowe MacKay LLP**

*Fred Deschenes*

Per: Frederick Deschenes Accounting P.C.  
Incorporated Partner



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September 27, 2022

Our File No. C13078-001

Tram Do, Director, Corporate Services  
Yellowknife District No. 1 Education Authority  
(Yellowknife Education District No. 1)  
Box 788, 5402 - 50th Avenue  
Yellowknife, NT X1A 2N6

Dear Tram

Re: Audit of 2022 Financial Statements

During the course of our audit of the financial statements of Yellowknife District No. 1 Education Authority for the year ended June 30, 2022, we identified some matters that may be of interest to management. The objective of an audit is to obtain reasonable assurance whether the financial statements are free of material misstatement, and it is not designed to identify matters that may be of interest to management in discharging its responsibilities. Accordingly, an audit would not usually identify all such matters. In addition, an audit cannot be expected to disclose defalcations and other irregularities and it is not designed to express an opinion as to whether the systems of internal control established by the management have been properly designed or have been operating effectively.

As a result of our observations, we have outlined some suggestions for your consideration. This report is not exhaustive, and deals with the more important matters that came to our attention during the audit. Minor matters were discussed verbally with your staff.

This communication is prepared solely for the information of management of Yellowknife District No. 1 Education Authority and is not intended for any other purpose. We accept no responsibility to a third party who uses this communication.

Yours very truly,

**Crowe MacKay LLP**  
Chartered Professional Accountants

*Fred Deschenes*

Per: Frederick Deschenes Accounting P.C.  
Incorporated Partner

Encl.

(12/13)



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# Yellowknife District No. 1 Education Authority

## Observations and Recommendations - Appendix 1

---

### Observation

The internal controls surrounding purchased gift cards are weak.

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### Recommendation

The internal controls over purchase and usage of the gift cards should be improved.

### Management Response

*Background history: During COVID, The Board of Trustees and administration did not want families to complete paperwork or go through barriers to access financial support for food. There were also precautions on handling paper to prevent the spread of COVID. As a result, it was supported that gift cards be given out by school staff without requesting a signature for proof of receipt of gift cards.*

For the start of 2022/2023 School year, the following suggested improvements on internal controls for gift cards are to be implemented:

- The maximum dollar value of gift cards is to be determined at each school. Pre-approval sign-off will be required before purchasing gift cards;
- To ensure proper segregation of duties, the individual purchasing the gift cards will not be distributing them;
- The recipient of gift card(s) will be required to sign upon receipt, with a witness (other than the purchaser of the gift cards) signing and dating.

**Yellowknife District No. 1 Education Authority  
(Yellowknife Education District No. 1)  
Box 788, 5402 - 50th Avenue  
Yellowknife, NT X1A 2N6**

September 27, 2022

Crowe MacKay LLP  
5103 -51st Street  
P.O. Box 727  
Yellowknife, NT X1A 2N5

Dear Sirs/Mesdames:

We are providing this letter in connection with your audit of the financial statements of Yellowknife District No. 1 Education Authority (the "Authority") for the year ending June 30, 2022 for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with Canadian public sector accounting standards.

We confirm that:

Financial Statements

1. We take responsibility and have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated April 1, 2022, for the preparation of the financial statements in accordance with Canadian public sector accounting standards; in particular, the financial statements are fairly presented (or give a true and fair view) in accordance therewith.
2. We have fulfilled our responsibilities for the design, implementation and maintenance of internal control to prevent and detect fraud.
3. We acknowledge our responsibility for determining the accounting estimates required for the preparation of the financial statements in accordance with Canadian public sector accounting standards. In particular we confirm:
  - (a) The estimates reflect our judgment based on our knowledge and experience of past and current events, and on our assumptions about conditions we expect to exist and courses of action we expect to take.
  - (b) We confirm the methods, the data and the significant assumptions used in making accounting estimates including:
    - (i) the valuation of accounts receivable and the related doubtful account provision.
    - (ii) the measurement of the loss allowance for accounts receivable at an amount equal to the lifetime expected credit losses.
    - (iii) the valuation of inventory at the lower of cost and net realizable value.
    - (iv) the carrying value of property, plant and equipment and the related impairment analysis and determination of the estimated useful lives.
    - (v) the provision for asset retirement obligations.
  - (c) and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of Canadian public

sector accounting standards.

No subsequent event requires adjustment to the accounting estimates and disclosures included in the financial statements.

4. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Canadian public sector accounting standards.
5. All events subsequent to the date of the financial statements and for which Canadian public sector accounting standards require adjustment or disclosure have been adjusted or disclosed.
6. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to the representation letter.
7. All adjustments and reclassifications to our general ledger and financial statement amounts that have been initiated by you have been approved.

#### Information Provided

1. We have provided you with, as agreed in the terms of the audit engagement:
  - (a) Access to all information of which we are aware that is relevant to the preparation of the financial statements, such as records, documentation and other matters;
  - (b) Additional information that you have requested from us for the purpose of the audit; and
  - (c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
2. All transactions have been recorded in the accounting records and are reflected in the financial statements.
3. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
4. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
  - (a) Management;
  - (b) Employees who have significant roles in internal control; or
  - (c) Others where the fraud could have a material effect on the financial statements.
5. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others.
6. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.

7. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements, any such litigation or claims have been accounted for and disclosed in accordance with the applicable financial reporting framework.
8. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

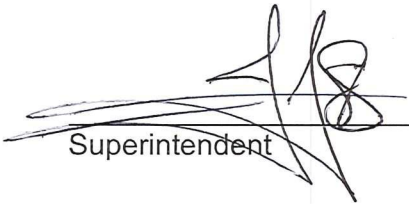
Other significant matters:

1. We have given consideration as to the impact of the recent outbreak of novel coronavirus (COVID-19) on the Authority's business, including its impact on the Authority's current and future operations and financial results. The financial statements appropriately disclose the results of our assessment, including our estimate of and related uncertainty surrounding the impact of COVID-19 on the Authority's business.

We have read and approve the issue of the financial statements.

Yours truly,

**Yellowknife District No. 1 Education Authority**



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Superintendent



---

Director of Corporate Services

(01/22)

# Yellowknife District No. 1 Education Authority

DFC20

Year End: June 30, 2022

TB - Adjusted G/L Balances - by map no

Account	Prelim	Adj's	Adj	Adj 06/21
1-011-00-000-01-000 CASH-RBC	9,886,485.25	0.00	9,886,485.25	10,047,050.21
1-012-00-000-01-000 CASH- US- RBC	3,090.57	0.00	3,090.57	3,575.35
1-015-00-000-01-000 PETTY CASH	1,000.00	0.00	1,000.00	2,000.00
1-016-00-000-01-000 DEPOSIT IN TRUST	<u>9,964.01</u>	<u>29,892.03</u>	<u>39,856.04</u>	<u>1,457,500.00</u>
<b>10.010.00 Cash</b>	<b>9,900,539.83</b>	<b>29,892.03</b>	<b>9,930,431.86</b>	<b>11,510,125.56</b>
1-012-00-000-01-100 CASH-SGF	<u>653,707.26</u>	<u>0.00</u>	<u>653,707.26</u>	<u>737,811.47</u>
<b>10.016.00 Cash in Trust - Schools</b>	<b>653,707.26</b>	<b>0.00</b>	<b>653,707.26</b>	<b>737,811.47</b>
1-019-00-000-01-000 INVESTMENTS-RBC	<u>4,140,000.00</u>	<u>0.00</u>	<u>4,140,000.00</u>	<u>0.00</u>
<b>10.020.00 Portfolio investments</b>	<b>4,140,000.00</b>	<b>0.00</b>	<b>4,140,000.00</b>	<b>0.00</b>
1-030-00-041-01-000 ACCTS RECEIVABLE C	127,410.77	(37,511.05)	89,899.72	6,772.04
1-031-00-000-01-000 AR CONTROL	779,293.25	0.00	779,293.25	512,680.36
1-031-08-000-01-000 ALLOWANCE FOR DOL	<u>(88,625.00)</u>	<u>0.00</u>	<u>(88,625.00)</u>	<u>0.00</u>
<b>20.031.01 Trade receivables</b>	<b>818,079.02</b>	<b>(37,511.05)</b>	<b>780,567.97</b>	<b>519,452.40</b>
1-035-00-000-01-000 ACCT. RECEIVABLE - C	0.00	0.00	0.00	2,570.60
1-035-00-330-01-000 ACCT. RECEIVABLE - C	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>388.60</u>
<b>20.031.02 Computer purchase plan - emplc</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,959.20</b>
1-038-00-000-01-000 G.S.T. REBATE	123,260.40	0.00	123,260.40	129,777.61
1-039-00-000-01-000 GST RECEIVABLE BOC	<u>3,170.46</u>	<u>0.00</u>	<u>3,170.46</u>	<u>902.33</u>
<b>20.031.03 GST recoverable</b>	<b>126,430.86</b>	<b>0.00</b>	<b>126,430.86</b>	<b>130,679.94</b>
1-022-00-000-01-000 ACCRUED INTEREST F	7,443.73	0.00	7,443.73	0.00
1-023-00-000-01-000 ACCRUED INTEREST -	<u>15,000.00</u>	<u>0.00</u>	<u>15,000.00</u>	<u>6,841.60</u>
<b>20.031.04 Accrued interest receivable</b>	<b>22,443.73</b>	<b>0.00</b>	<b>22,443.73</b>	<b>6,841.60</b>
1-036-00-000-01-000 PREPAID EXPENSES	<u>6,006.13</u>	<u>0.00</u>	<u>6,006.13</u>	<u>670,710.59</u>
<b>30.036.00 Prepaid expenses</b>	<b>6,006.13</b>	<b>0.00</b>	<b>6,006.13</b>	<b>670,710.59</b>
2-050-00-000-01-000 LAND COST	<u>1,299,475.53</u>	<u>0.00</u>	<u>1,299,475.53</u>	<u>1,299,475.53</u>
<b>50.050.00 Land, at cost</b>	<b>1,299,475.53</b>	<b>0.00</b>	<b>1,299,475.53</b>	<b>1,299,475.53</b>
2-041-00-000-01-000 BLDG -SJF COST	<u>2,253,435.52</u>	<u>0.00</u>	<u>2,253,435.52</u>	<u>2,253,435.52</u>
<b>51.041.00 Buildings SJF, at cost</b>	<b>2,253,435.52</b>	<b>0.00</b>	<b>2,253,435.52</b>	<b>2,253,435.52</b>
2-041-01-000-01-000 BLDG -SJF COST	<u>(1,360,775.42)</u>	<u>0.00</u>	<u>(1,360,775.42)</u>	<u>(1,304,528.85)</u>
<b>51.041.03 Accum. amort. - Buildings SJF</b>	<b>(1,360,775.42)</b>	<b>0.00</b>	<b>(1,360,775.42)</b>	<b>(1,304,528.85)</b>

# Yellowknife District No. 1 Education Authority

DFC20-1

Year End: June 30, 2022

TB - Adjusted G/L Balances - by map no

Account	Prelim	Adj's	Adj	Adj 06/21
2-051-00-000-01-000 BLDG WM MCDONALD	<u>7,078,327.84</u>	<u>0.00</u>	<u>7,078,327.84</u>	<u>7,078,327.84</u>
<b>51.042.00 Buildings WMD, at cost</b>	<b>7,078,327.84</b>	<b>0.00</b>	<b>7,078,327.84</b>	<b>7,078,327.84</b>
2-510-14-760-09-000 MAINTENANCE/REPAIF	<u>2,567,719.98</u>	<u>0.00</u>	<u>2,567,719.98</u>	<u>0.00</u>
<b>51.042.01 Additions - Buildings WMD</b>	<b>2,567,719.98</b>	<b>0.00</b>	<b>2,567,719.98</b>	<b>0.00</b>
2-051-01-000-01-000 BLDG WM MCDONALD	<u>(7,408,912.21)</u>	<u>0.00</u>	<u>(7,408,912.21)</u>	<u>(6,901,369.71)</u>
<b>51.042.03 Accum. amort. - Buildings WMD</b>	<b>(7,408,912.21)</b>	<b>0.00</b>	<b>(7,408,912.21)</b>	<b>(6,901,369.71)</b>
2-052-00-000-01-000 BLDG MILDRED HALL	<u>11,110,254.58</u>	<u>0.00</u>	<u>11,110,254.58</u>	<u>11,089,004.58</u>
<b>51.043.00 Buildings MHS, at cost</b>	<b>11,110,254.58</b>	<b>0.00</b>	<b>11,110,254.58</b>	<b>11,089,004.58</b>
2-510-14-760-04-000 MAINTENANCE/REPAIF	<u>708,821.98</u>	<u>0.00</u>	<u>708,821.98</u>	<u>21,250.00</u>
<b>51.043.01 Additions - Buildings MHS</b>	<b>708,821.98</b>	<b>0.00</b>	<b>708,821.98</b>	<b>21,250.00</b>
2-052-01-000-01-000 BLDG MILDRED HALL	<u>(7,455,254.41)</u>	<u>0.00</u>	<u>(7,455,254.41)</u>	<u>(7,138,219.30)</u>
<b>51.043.03 Accum. amort. - Buildings MHS</b>	<b>(7,455,254.41)</b>	<b>0.00</b>	<b>(7,455,254.41)</b>	<b>(7,138,219.30)</b>
2-045-00-000-01-000 BLDG -RLN COST	<u>8,237,108.80</u>	<u>0.00</u>	<u>8,237,108.80</u>	<u>8,215,858.80</u>
<b>51.045.00 Buildings RLN, at cost</b>	<b>8,237,108.80</b>	<b>0.00</b>	<b>8,237,108.80</b>	<b>8,215,858.80</b>
2-510-14-760-07-000 MAINTENANCE/REPAIF	<u>708,821.98</u>	<u>0.00</u>	<u>708,821.98</u>	<u>21,250.00</u>
<b>51.045.01 Additions - Buildings RLN</b>	<b>708,821.98</b>	<b>0.00</b>	<b>708,821.98</b>	<b>21,250.00</b>
2-045-01-000-01-000 BLDG -RLN COST	<u>(5,993,001.36)</u>	<u>0.00</u>	<u>(5,993,001.36)</u>	<u>(5,751,101.29)</u>
<b>51.045.03 Accum. amort. - Buildings RLN</b>	<b>(5,993,001.36)</b>	<b>0.00</b>	<b>(5,993,001.36)</b>	<b>(5,751,101.29)</b>
2-046-00-000-01-000 BLDG -NJM COST	<u>5,329,161.50</u>	<u>0.00</u>	<u>5,329,161.50</u>	<u>5,329,161.50</u>
<b>51.046.00 Buildings NJM, at cost</b>	<b>5,329,161.50</b>	<b>0.00</b>	<b>5,329,161.50</b>	<b>5,329,161.50</b>
2-046-01-000-01-000 BLDG -NJM COST	<u>(4,635,125.33)</u>	<u>0.00</u>	<u>(4,635,125.33)</u>	<u>(4,498,666.80)</u>
<b>51.046.03 Accum. amort. - Buildings NJM</b>	<b>(4,635,125.33)</b>	<b>0.00</b>	<b>(4,635,125.33)</b>	<b>(4,498,666.80)</b>
2-054-00-000-01-000 BLDG J.H. SISSONS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,436,768.86</u>
<b>51.054.00 Buildings JHS, at cost</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,436,768.86</b>
2-054-01-000-01-000 BLDG J.H. SISSONS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(2,436,768.85)</u>
<b>51.054.03 Accum. amort. - Buildings JHS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(2,436,768.85)</b>
2-055-00-000-01-000 BLDG NORDIC ARMS A	<u>(1,322,697.83)</u>	<u>1,322,697.83</u>	<u>0.00</u>	<u>595,205.30</u>
<b>55.055.00 Buildings Nordic Arms, at cost</b>	<b>(1,322,697.83)</b>	<b>1,322,697.83</b>	<b>0.00</b>	<b>595,205.30</b>

# Yellowknife District No. 1 Education Authority

DFC20-2

Year End: June 30, 2022

TB - Adjusted G/L Balances - by map no

Account	Prelim	Adj's	Adj	Adj 06/21
2-055-01-000-01-000 BLDG NORDIC ARMS A	1,322,697.83	(1,322,697.83)	0.00	(595,205.28)
<b>55.055.03 Accum. amort. - Buildings Nordi</b>	<b>1,322,697.83</b>	<b>(1,322,697.83)</b>	<b>0.00</b>	<b>(595,205.28)</b>
2-044-00-000-01-000 BLDG -ADMIN COST	1,070,826.52	0.00	1,070,826.52	1,070,826.52
<b>52.044.00 Buildings District Office, at cos</b>	<b>1,070,826.52</b>	<b>0.00</b>	<b>1,070,826.52</b>	<b>1,070,826.52</b>
2-044-01-000-01-000 BLDG -ADMIN COST	(776,349.17)	0.00	(776,349.17)	(749,578.51)
<b>52.044.03 Accum. amort. - Buildings Distri</b>	<b>(776,349.17)</b>	<b>0.00</b>	<b>(776,349.17)</b>	<b>(749,578.51)</b>
2-056-00-000-01-000 FURNITURE PLAYGRO	149,972.19	0.00	149,972.19	149,972.19
<b>56.056.00 Equipment Playgrounds, at cost</b>	<b>149,972.19</b>	<b>0.00</b>	<b>149,972.19</b>	<b>149,972.19</b>
2-510-14-784-04-000 PLAYGROUND EQUIP M	318,380.94	0.00	318,380.94	0.00
2-510-14-784-05-000 NEW PLAYGROUND EC	137,505.90	0.00	137,505.90	0.00
<b>56.056.01 Additions - Equipment Playgrou</b>	<b>455,886.84</b>	<b>0.00</b>	<b>455,886.84</b>	<b>0.00</b>
2-056-01-000-01-000 FURNITURE PLAYGRO	(230,422.81)	0.00	(230,422.81)	(149,972.19)
<b>56.056.03 Accum. amort. - Equipment Play</b>	<b>(230,422.81)</b>	<b>0.00</b>	<b>(230,422.81)</b>	<b>(149,972.19)</b>
2-057-00-000-01-000 FURNITURE DISTRICT	322,132.21	0.00	322,132.21	322,132.21
<b>56.057.00 Equipment District Office, at cos</b>	<b>322,132.21</b>	<b>0.00</b>	<b>322,132.21</b>	<b>322,132.21</b>
2-057-01-000-01-000 FURNITURE DISTRICT	(322,132.21)	0.00	(322,132.21)	(322,132.21)
<b>56.057.03 Accum. amort. - Equipment Distri</b>	<b>(322,132.21)</b>	<b>0.00</b>	<b>(322,132.21)</b>	<b>(322,132.21)</b>
2-058-00-000-01-000 FURNITURE SCHOOLS	4,685,575.62	(1,322,697.83)	3,362,877.79	4,685,575.62
<b>56.058.00 Equipment Schools, at cost</b>	<b>4,685,575.62</b>	<b>(1,322,697.83)</b>	<b>3,362,877.79</b>	<b>4,685,575.62</b>
2-058-01-000-01-000 FURNITURE SCHOOLS	(4,588,459.84)	1,322,697.83	(3,265,762.01)	(4,538,527.20)
<b>56.058.03 Accum. amort. - Equipment Schc</b>	<b>(4,588,459.84)</b>	<b>1,322,697.83</b>	<b>(3,265,762.01)</b>	<b>(4,538,527.20)</b>
2-059-00-000-01-000 FURNITURE NORDIC A	0.00	0.00	0.00	64,044.58
<b>56.059.00 Equipment Nordic Arms, at cost</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>64,044.58</b>
2-059-01-000-01-000 FURNITURE NORDIC A	0.00	0.00	0.00	(64,044.58)
<b>56.059.03 Accum. amort. - Equipment Norc</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(64,044.58)</b>
2-053-00-000-01-000 FIXED ASSETS - VEHIC	319,413.13	0.00	319,413.13	319,413.13
<b>53.053.00 Vehicles, at cost</b>	<b>319,413.13</b>	<b>0.00</b>	<b>319,413.13</b>	<b>319,413.13</b>

# Yellowknife District No. 1 Education Authority

DFC20-3

Year End: June 30, 2022

TB - Adjusted G/L Balances - by map no

Account	Prelim	Adj's	Adj	Adj 06/21
2-053-01-000-01-000 FIXED ASSETS - VEHIC	(270,538.53)	0.00	(270,538.53)	(258,104.31)
<b>53.053.03 Accum. amort. - Vehicles</b>	<b>(270,538.53)</b>	<b>0.00</b>	<b>(270,538.53)</b>	<b>(258,104.31)</b>
1-030-00-000-01-000 ACCTS PAYABLE CLEA	0.00	0.00	0.00	(18,262.59)
1-061-00-000-03-000 AP SYSTEM CONTROL	314.93	0.00	314.93	0.00
1-067-00-000-02-000 ACCRUED LIABILITY	(535,224.13)	(7,619.02)	(542,843.15)	(217,213.98)
1-067-00-000-02-100 ACCRUED LIABILITY - S	(20,417.44)	20,417.44	0.00	(20,437.44)
1-067-00-000-12-000 ASSET RETIRE OBLIG I	0.00	0.00	0.00	(756,250.00)
1-067-00-782-02-000 ACCRUED LIAB-N.ARM	0.00	0.00	0.00	(27,469.97)
1-067-00-782-02-140 ACCRUED LIAB-N.ARM	0.00	0.00	0.00	(46.18)
1-069-00-000-02-100 BEG. BAL. LIABILITY - S	(633,289.82)	641,254.74	7,964.92	20,437.36
1-089-00-310-02-000 JOINT PD & SSI ROLL C	(94,020.11)	0.00	(94,020.11)	(77,011.35)
<b>70.061.00 Accounts Payable and Accrued I</b>	<b>(1,282,636.57)</b>	<b>654,053.16</b>	<b>(628,583.41)</b>	<b>(1,096,254.15)</b>
1-062-00-000-02-000 WAGES PAYABLE	(4,363,236.02)	0.00	(4,363,236.02)	(4,637,654.31)
1-082-00-000-02-000 VACATION PAYABLE	(258,205.64)	0.00	(258,205.64)	(247,168.71)
1-087-00-000-02-001 NEBS DEFERRED LEA	(52,104.73)	0.00	(52,104.73)	(56,295.62)
<b>70.062.00 Employee deductions payable</b>	<b>(4,673,546.39)</b>	<b>0.00</b>	<b>(4,673,546.39)</b>	<b>(4,941,118.64)</b>
1-084-00-000-02-000 EMPLOYEE LEAVE & TI	0.00	(345,081.73)	(345,081.73)	(304,911.48)
<b>70.084.00 Leave and termination benefits -</b>	<b>0.00</b>	<b>(345,081.73)</b>	<b>(345,081.73)</b>	<b>(304,911.48)</b>
1-067-00-783-02-000 ACCRUED LIABILITY H/	(179,650.92)	0.00	(179,650.92)	(179,650.92)
1-067-02-000-02-342 CONTRIBUTION REPA	0.00	(1,261,519.74)	(1,261,519.74)	0.00
<b>70.089.00 Other Current Liabilities</b>	<b>(179,650.92)</b>	<b>(1,261,519.74)</b>	<b>(1,441,170.66)</b>	<b>(179,650.92)</b>
1-064-00-000-02-000 DEFERRED REVENUE	(870,535.45)	0.00	(870,535.45)	(1,529,359.00)
1-064-02-000-02-000 DEFERRED REVENUE	0.00	0.00	0.00	(739,062.20)
1-064-02-000-02-342 DEFERRED REVENUE	(1,261,519.74)	1,261,519.74	0.00	0.00
1-064-14-000-02-000 DEFERRED REVENUE	(156,301.54)	0.00	(156,301.54)	0.00
<b>70.064.99 Deferred Revenue</b>	<b>(2,288,356.73)</b>	<b>1,261,519.74</b>	<b>(1,026,836.99)</b>	<b>(2,268,421.20)</b>
1-084-08-000-02-000 EMPLOYEE LEAVE & TI	0.00	(2,172,297.56)	(2,172,297.56)	(1,573,167.34)
<b>71.084.00 Leave and termination benefits -</b>	<b>0.00</b>	<b>(2,172,297.56)</b>	<b>(2,172,297.56)</b>	<b>(1,573,167.34)</b>
1-092-00-000-02-000 PELLET BOILER RESEF	(9,964.00)	0.00	(9,964.00)	(364,375.00)
<b>74.092.01 Pellet Boiler Reserve, Beg. of ye</b>	<b>(9,964.00)</b>	<b>0.00</b>	<b>(9,964.00)</b>	<b>(364,375.00)</b>
1-096-00-000-02-000 Accum. Amort Capital As	31,102,957.30	0.00	31,102,957.30	34,576,945.15
2-096-00-000-02-000 INVESTMENT IN CAPIT.	(41,346,439.76)	0.00	(41,346,439.76)	(45,722,656.34)
<b>75.096.00 Capital Fund - Beg. Balance</b>	<b>(10,243,482.46)</b>	<b>0.00</b>	<b>(10,243,482.46)</b>	<b>(11,145,711.19)</b>



# Yellowknife District No. 1 Education Authority

DFC20-4

Year End: June 30, 2022

TB - Adjusted G/L Balances - by map no

Account	Prelim	Adj's	Adj	Adj 06/21
2-098-75-000-02-000 TRSFR INTO INVEST.C.	(4,441,250.78)	0.00	(4,441,250.78)	(42,500.00)
<b>75.096.03 Capital Fund - Transfer from Op€</b>	<b>(4,441,250.78)</b>	<b>0.00</b>	<b>(4,441,250.78)</b>	<b>(42,500.00)</b>
2-098-00-000-02-000 TRSFR INTO INVEST.C.	1,428,771.02	0.00	1,428,771.02	944,728.80
<b>75.096.06 Amortization</b>	<b>1,428,771.02</b>	<b>0.00</b>	<b>1,428,771.02</b>	<b>944,728.80</b>
1-091-00-000-02-000 ACCUMULATED SURPL	(562,811.22)	8,753.88	(554,057.34)	(385,847.22)
1-091-01-000-14-000 LED SURPLUS TRANSF	135,973.09	(271,946.18)	(135,973.09)	(69,023.29)
1-092-01-000-02-000 PELLET BOILER SURPL	(354,411.00)	0.00	(354,411.00)	14,375.00
<b>76.091.01 Accumulated (surplus) deficit - E</b>	<b>(781,249.13)</b>	<b>(263,192.30)</b>	<b>(1,044,441.43)</b>	<b>(440,495.51)</b>
1-098-76-000-02-000 TRSFR INTO INVEST.C.	4,441,250.78	0.00	4,441,250.78	42,500.00
<b>76.091.03 Transfer to (from) Investment in</b>	<b>4,441,250.78</b>	<b>0.00</b>	<b>4,441,250.78</b>	<b>42,500.00</b>
1-098-77-000-02-000 TRSFR INTO INVEST.C.	(1,428,771.02)	0.00	(1,428,771.02)	(944,728.80)
<b>76.091.07 Amortization</b>	<b>(1,428,771.02)</b>	<b>0.00</b>	<b>(1,428,771.02)</b>	<b>(944,728.80)</b>
1-091-00-000-02-100 ACCUM SURPLUS BEG	(76,139.21)	76,139.21	0.00	0.00
1-091-01-000-01-000 SCHOOL SURPLUS TR.	5,218.74	(10,437.48)	(5,218.74)	28,303.72
<b>76.091.08 Transfer from Schools</b>	<b>(70,920.47)</b>	<b>65,701.73</b>	<b>(5,218.74)</b>	<b>28,303.72</b>
1-099-76-000-02-000 Transfer to reserves	0.00	(76,140.00)	(76,140.00)	6,707.00
<b>76.091.09 Transfer to (from) SGF</b>	<b>0.00</b>	<b>(76,140.00)</b>	<b>(76,140.00)</b>	<b>6,707.00</b>
1-091-00-000-04-000 ACCUMULATED SURPL	(91,852.45)	130,813.74	38,961.29	(26,445.58)
1-091-00-000-05-000 ACCUMULATED SURPL	(90,957.15)	47,576.38	(43,380.77)	(67,168.96)
1-091-00-000-06-000 ACCUMULATED SURPL	(69,020.84)	(17,420.08)	(86,440.92)	(77,730.88)
1-091-00-000-07-000 ACCUMULATED SURPL	(43,916.77)	39,163.68	(4,753.09)	(24,334.93)
1-091-00-000-09-000 ACCUMULATED SURPL	(52,490.97)	(675.40)	(53,166.37)	(52,828.67)
1-091-00-000-10-000 ACCUMULATED SURPL	(33,781.52)	(189,020.84)	(222,802.36)	(128,291.94)
<b>76. 01.01 Decentralised surplus</b>	<b>(382,019.70)</b>	<b>10,437.48</b>	<b>(371,582.22)</b>	<b>(376,800.96)</b>
9-999-99-999-99-000 Correction of prior perio	0.00	(737,811.00)	(737,811.00)	(731,104.00)
9-999-99-999-99-001 Transfer from accumulats	0.00	76,140.00	76,140.00	(6,707.00)
<b>76. 02 Correction of error</b>	<b>0.00</b>	<b>(661,671.00)</b>	<b>(661,671.00)</b>	<b>(737,811.00)</b>
1-093-00-000-02-000 CAPITAL RESERVE BE	(904,164.90)	0.00	(904,164.90)	(904,164.90)
<b>77.092.01 Capital Fund Reserve, Beg. of ye</b>	<b>(904,164.90)</b>	<b>0.00</b>	<b>(904,164.90)</b>	<b>(904,164.90)</b>
1-100-00-000-03-000 ECE - ENROLMENT FUI	(30,475,041.00)	0.00	(30,475,041.00)	(30,271,058.00)

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TB - Adjusted G/L Balances - by map no

Account	Prelim	Adj's	Adj	Adj 06/21
<b>80. 01 Regular contributions</b>	<b>(30,475,041.00)</b>	<b>0.00</b>	<b>(30,475,041.00)</b>	<b>(30,271,058.00)</b>
1-103-02-000-07-000 GNWT - ENR - REVENL	0.00	0.00	0.00	(19,052.79)
1-108-02-000-04-000 GNWT - REV - MACA - I	(15,300.00)	0.00	(15,300.00)	(15,300.00)
1-108-02-000-06-000 GNWT - REV - MACA - I	(15,300.00)	0.00	(15,300.00)	(15,300.00)
1-108-02-000-07-000 GNWT - REV - MACA - I	(15,300.00)	0.00	(15,300.00)	(15,300.00)
1-108-02-000-09-000 GNWT - REV - MACA - \	(15,300.00)	0.00	(15,300.00)	(15,300.00)
1-108-02-000-10-000 GNWT - REV - MACA - S	(15,300.00)	0.00	(15,300.00)	(15,300.00)
1-108-81-000-03-000 GNWT - REV - MACA - I	0.00	0.00	0.00	(4,000.00)
1-109-02-000-03-000 GNWT - HSS REVENUE	(425.00)	0.00	(425.00)	(1,082.28)
1-109-02-000-04-000 GNWT - REV - HSS - MI	(1,250.00)	0.00	(1,250.00)	(5,250.00)
1-109-02-000-05-000 GNWT - REV - HSS - JH	(1,500.00)	0.00	(1,500.00)	(4,725.94)
1-109-02-000-06-000 GNWT - REV - HSS - NJ	(1,250.00)	0.00	(1,250.00)	(3,700.00)
1-109-02-000-07-000 GNWT - REV - HSS - RL	(1,000.00)	0.00	(1,000.00)	0.00
1-109-02-000-09-000 GNWT - REV - HSS - W	(1,000.00)	0.00	(1,000.00)	(505.87)
1-109-02-000-10-000 GNWT - REV - HSS - SJ	(2,500.00)	0.00	(2,500.00)	(9,963.81)
<b>80. 02 Other contributions</b>	<b>(85,425.00)</b>	<b>0.00</b>	<b>(85,425.00)</b>	<b>(124,780.69)</b>
1-102-00-000-03-000 GNWT-ECE OTHER RE	(724,674.96)	0.00	(724,674.96)	(1,140,232.00)
1-102-00-000-04-000 GNWT ECE OTHER FUI	(25,000.00)	0.00	(25,000.00)	0.00
1-102-00-000-09-000 GNWT ECE OTHER FUI	0.00	0.00	0.00	(4,000.00)
1-102-35-000-03-000 GNWT - ECE - SSI	(123,000.00)	0.00	(123,000.00)	(123,000.00)
<b>80. 04 Other GNWT revenue</b>	<b>(872,674.96)</b>	<b>0.00</b>	<b>(872,674.96)</b>	<b>(1,267,232.00)</b>
1-105-00-000-03-000 ECE - FRENCH REVEN	(532,196.88)	0.00	(532,196.88)	(544,600.00)
<b>80. 05 Federal government contributions</b>	<b>(532,196.88)</b>	<b>0.00</b>	<b>(532,196.88)</b>	<b>(544,600.00)</b>
1-110-00-000-03-000 PROPERTY TAX REVEI	(6,866,094.28)	0.00	(6,866,094.28)	(6,831,264.88)
<b>80. 06 Property tax requisitioned</b>	<b>(6,866,094.28)</b>	<b>0.00</b>	<b>(6,866,094.28)</b>	<b>(6,831,264.88)</b>
1-130-00-000-03-000 ACCOMMODATION REI	(241,010.32)	0.00	(241,010.32)	(386,760.69)
1-131-00-000-03-000 NORDIC ARMS SALE	(2,051,030.00)	0.00	(2,051,030.00)	0.00
<b>80. 07 Rental income from accommodatior</b>	<b>(2,292,040.32)</b>	<b>0.00</b>	<b>(2,292,040.32)</b>	<b>(386,760.69)</b>
1-120-00-000-03-000 INTEREST REVENUE -	(108,217.10)	0.00	(108,217.10)	(39,498.50)
1-121-00-000-03-000 INVESTMENT INTERES	0.00	0.00	0.00	(49,847.01)
1-122-00-000-03-000 INVESTMENT INTERES	(7,443.73)	0.00	(7,443.73)	0.00
<b>80. 08 Portfolio investment income</b>	<b>(115,660.83)</b>	<b>0.00</b>	<b>(115,660.83)</b>	<b>(89,345.51)</b>
1-106-00-000-03-312 GOV. OF CANADA OTH	(24,596.66)	0.00	(24,596.66)	0.00
1-106-00-000-03-342 JORDAN'S PRINCIPLE I	(286,449.21)	0.00	(286,449.21)	(249,882.86)

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Year End: June 30, 2022

TB - Adjusted G/L Balances - by map no

Account	Prelim	Adj's	Adj	Adj 06/21
1-106-00-000-04-342 JORDAN'S PRINCIPLE I	(1,387,680.41)	0.00	(1,387,680.41)	(1,113,007.36)
1-106-00-000-06-342 JORDAN'S PRINCIPLE I	(409,514.33)	0.00	(409,514.33)	(275,234.70)
1-106-00-000-07-342 JORDAN'S PRINCIPLE I	(649,257.50)	0.00	(649,257.50)	(872,550.07)
1-106-00-000-09-342 JORDAN'S PRINCIPLE I	0.00	0.00	0.00	(94,518.67)
1-106-00-000-10-342 JORDAN'S PRINCIPLE I	(418,039.81)	0.00	(418,039.81)	(143,527.76)
1-107-00-000-04-000 SCHOOL MISC CONTRI	(51,139.57)	0.00	(51,139.57)	(55,486.00)
1-107-00-000-05-000 SCHOOL MISC CONTRI	(1,000.00)	0.00	(1,000.00)	0.00
1-107-00-000-07-000 SCHOOL MISC CONTRI	(36,200.00)	0.00	(36,200.00)	(20,200.00)
1-107-00-000-09-000 SCHOOL MISC CONTRI	(5,300.00)	0.00	(5,300.00)	(23,745.00)
1-107-00-000-10-000 SCHOOL MISC CONTRI	(2,100.00)	0.00	(2,100.00)	(4,100.00)
1-107-02-000-14-200 COVID-19 DONATIONS	0.00	0.00	0.00	(5,000.00)
1-144-00-000-03-000 SUPERINTENDENT SEI	(57,500.00)	0.00	(57,500.00)	(57,500.00)
1-145-00-000-02-000 OTHER EDUCATION BC	(15,000.00)	0.00	(15,000.00)	(15,100.00)
1-145-00-000-03-000 MISCELLANEOUS REVI	(25,760.71)	6,707.00	(19,053.71)	(23,714.90)
1-145-00-000-03-100 MISC REVENUE SGF	(162,258.47)	0.00	(162,258.47)	(258,473.92)
1-145-02-044-03-000 DETTAH ENROLMENT	(192,781.98)	0.00	(192,781.98)	(155,032.85)
1-145-81-000-03-000 MISCELLANEOUS REVI	(25,585.81)	0.00	(25,585.81)	(1,341.47)
<b>80. 09.02 Other Revenue - Others</b>	<b>(3,750,164.46)</b>	<b>6,707.00</b>	<b>(3,743,457.46)</b>	<b>(3,368,415.56)</b>
1-104-00-859-03-000 OTHER FEDERAL CON	(1,063,232.97)	0.00	(1,063,232.97)	(31,875.00)
1-147-00-000-03-000 GRANT IN KIND GNWT	(3,023,606.82)	0.00	(3,023,606.82)	0.00
<b>80. 09.03 Capital contributions</b>	<b>(4,086,839.79)</b>	<b>0.00</b>	<b>(4,086,839.79)</b>	<b>(31,875.00)</b>
1-091-00-000-11-000 RESERVE LED LIGHTS	(284,555.43)	135,973.09	(148,582.34)	(284,555.43)
<b>81. 92.01 Transfer to Playground Reserve</b>	<b>(284,555.43)</b>	<b>135,973.09</b>	<b>(148,582.34)</b>	<b>(284,555.43)</b>
1-210-02-421-04-000 TEACHERS SALARY MI	1,869,374.46	0.00	1,869,374.46	1,863,834.08
1-210-02-421-05-000 TEACHERS SALARY JF	1,848,965.25	0.00	1,848,965.25	1,847,453.32
1-210-02-421-06-000 TEACHERS SALARY N.	2,201,244.19	0.00	2,201,244.19	2,200,901.00
1-210-02-421-07-000 TEACHERS SALARY RI	1,840,817.65	0.00	1,840,817.65	1,882,168.30
1-210-02-421-09-000 TEACHERS SALARY W	1,781,654.75	0.00	1,781,654.75	1,751,092.14
1-210-02-421-10-000 TEACHERS SALARY S.	4,182,239.90	0.00	4,182,239.90	3,971,768.16
1-210-02-421-10-200 COVID 19 TEACHER S.	0.00	0.00	0.00	175,727.68
1-210-02-421-14-000 TEACHERS SALARY DI	143,023.72	0.00	143,023.72	119,708.87
1-210-02-888-14-000 FRENCH TEACHER -HE	225,289.10	0.00	225,289.10	263,946.96
1-211-02-421-04-000 MENTORSHIP ALLOWA	2,588.00	0.00	2,588.00	1,000.00
1-211-02-421-05-000 MENTORSHIP ALLOWA	4,917.20	0.00	4,917.20	1,960.00
1-211-02-421-06-000 MENTORSHIP ALLOWA	2,070.40	0.00	2,070.40	1,000.00
1-211-02-421-07-000 MENTORSHIP ALLOWA	0.00	0.00	0.00	1,611.25
1-211-02-421-09-000 MENTORSHIP ALLOWA	0.00	0.00	0.00	1,000.00
1-211-02-421-10-000 MENTORSHIP ALLOWA	2,368.00	0.00	2,368.00	5,550.00

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Year End: June 30, 2022

TB - Adjusted G/L Balances - by map no

Account	Prelim	Adj's	Adj	Adj 06/21
1-212-02-421-05-000 MASTER ALLOWANCE	999.96	0.00	999.96	999.96
1-212-02-421-06-000 MASTER ALLOWANCE	999.96	0.00	999.96	999.96
1-212-02-421-07-000 MASTER ALLOWANCE	999.96	0.00	999.96	999.96
1-212-02-421-09-000 MASTER ALLOWANCE	999.96	0.00	999.96	999.96
1-212-02-421-10-000 MASTER ALLOWANCE	2,416.57	0.00	2,416.57	4,999.80
1-215-02-001-04-000 SCHOOL PAID SUBS M	2,489.27	0.00	2,489.27	8,616.83
1-215-02-001-04-200 SUBS MHS COVID 19	17,300.59	0.00	17,300.59	25,186.80
1-215-02-001-05-000 SCHOOL PAID SUBS JF	8,049.84	0.00	8,049.84	13,569.48
1-215-02-001-05-200 SUBS JHS COVID 19	12,404.26	0.00	12,404.26	25,868.00
1-215-02-001-06-000 SCHOOL PAID SUBS N.	12,972.54	0.00	12,972.54	16,823.85
1-215-02-001-06-200 SUBS NJM COVID 19	31,128.90	0.00	31,128.90	35,127.89
1-215-02-001-07-000 SCHOOL PAID SUBS RI	4,635.31	0.00	4,635.31	6,384.30
1-215-02-001-07-200 SUBS RLN COVID 19	5,636.61	0.00	5,636.61	27,138.27
1-215-02-001-09-000 SCHOOL PAID SUBS W	11,138.92	0.00	11,138.92	7,276.03
1-215-02-001-09-200 SUBS WMS COVID 19	1,431.22	0.00	1,431.22	16,017.99
1-215-02-001-09-391 OUTDOOR EDUCATION	3,617.17	0.00	3,617.17	1,255.91
1-215-02-001-10-000 SCHOOL PAID SUBS S.	58,535.42	0.00	58,535.42	14,230.77
1-215-02-001-10-200 SUBS SJF COVID 19	14,410.87	0.00	14,410.87	19,365.88
1-215-02-001-14-000 GENERAL SUBS DISTR	(732.08)	0.00	(732.08)	21,965.47
1-215-02-001-14-200 DISTRICT COVID 19 CA	0.00	0.00	0.00	13,484.40
1-215-02-020-04-000 SUB LONG TERM MEDI	2,603.55	0.00	2,603.55	13,748.05
1-215-02-020-05-000 SUB LONG TERM MEDI	27,108.11	0.00	27,108.11	37,690.08
1-215-02-020-06-000 SUB LONG TERM MEDI	4,125.87	0.00	4,125.87	27,352.46
1-215-02-020-07-000 SUB LONG TERM MEDI	3,964.02	0.00	3,964.02	3,532.46
1-215-02-020-09-000 SUB LONG TERM MEDI	0.00	0.00	0.00	903.00
1-215-02-020-10-000 SUB LONG TERM MEDI	602.20	0.00	602.20	2,107.70
1-215-02-020-14-000 LONG TERM MEDICAL	33,763.35	0.00	33,763.35	0.00
1-215-02-022-04-000 GRANTED LEAVE SCH	766.05	0.00	766.05	0.00
1-215-02-022-05-000 GRANTED LEAVE SCH	305.62	0.00	305.62	0.00
1-215-02-022-09-000 GRANTED LEAVE SCH	1,885.99	0.00	1,885.99	293.76
1-215-02-022-10-000 GRANTED LEAVE SCH	3,653.88	0.00	3,653.88	4,498.74
1-215-02-024-04-000 SUB PATERNITY/ADOP	903.30	0.00	903.30	903.00
1-215-02-024-06-000 SUB PATERNITY/ADOP	305.62	0.00	305.62	0.00
1-215-02-024-07-000 SUB PATERNITY/ADOP	0.00	0.00	0.00	903.30
1-215-02-024-09-000 SUB PATERNITY/ADOP	0.00	0.00	0.00	903.30
1-215-02-024-10-000 SUB PATERNITY/ADOP	0.00	0.00	0.00	903.30
1-215-02-025-04-000 SUB JURY DUTY SCHC	150.55	0.00	150.55	0.00
1-215-02-025-06-000 SUB JURY DUTY SCHC	150.55	0.00	150.55	0.00
1-215-02-025-10-000 SUB JURY DUTY - SCH	301.10	0.00	301.10	0.00
1-215-02-026-04-000 SUB MEDICAL (SICK) L	13,067.08	0.00	13,067.08	27,668.52
1-215-02-026-05-000 SUB MEDICAL (SICK) L	32,762.88	0.00	32,762.88	47,611.41

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TB - Adjusted G/L Balances - by map no

Account	Prelim	Adj's	Adj	Adj 06/21
1-215-02-026-06-000 SUB MEDICAL (SICK) L	37,345.94	0.00	37,345.94	56,542.76
1-215-02-026-07-000 SUB MEDICAL (SICK) L	34,228.15	0.00	34,228.15	23,377.80
1-215-02-026-09-000 SUB MEDICAL (SICK) L	24,190.57	0.00	24,190.57	23,149.65
1-215-02-026-10-000 SUB MEDICAL (SICK) L	53,499.84	0.00	53,499.84	50,541.77
1-215-02-027-05-000 SUB MEDICAL TRAVEL	150.55	0.00	150.55	0.00
1-215-02-027-06-000 SUB MEDICAL TRAVEL	1,982.01	0.00	1,982.01	1,354.95
1-215-02-027-07-000 SUB MEDICAL TRAVEL	0.00	0.00	0.00	828.03
1-215-02-028-04-000 SUB COMPASSIONATE	2,139.34	0.00	2,139.34	0.00
1-215-02-028-05-000 SUB COMPASSIONATE	611.24	0.00	611.24	0.00
1-215-02-028-06-000 SUB COMPASSIONATE	916.86	0.00	916.86	0.00
1-215-02-028-07-000 SUB COMPASSIONATE	2,139.34	0.00	2,139.34	0.00
1-215-02-028-09-000 SUB COMPASSIONATE	764.05	0.00	764.05	0.00
1-215-02-028-10-000 SUB COMPASSIONATE	6,418.02	0.00	6,418.02	0.00
1-215-02-030-04-000 SUB DISTRICT PAID - M	1,505.50	0.00	1,505.50	738.07
1-215-02-030-05-000 SUB DISTRICT PAID - J	10,301.16	0.00	10,301.16	1,909.44
1-215-02-030-06-000 SUB DISTRICT PAID - M	11,388.87	0.00	11,388.87	12,015.89
1-215-02-030-07-000 SUB DISTRICT PAID - F	905.56	0.00	905.56	752.75
1-215-02-030-09-000 SUB DISTRICT PAID - A	0.00	0.00	0.00	293.76
1-215-02-030-10-000 SUB DISTRICT PAID - S	301.10	0.00	301.10	150.55
1-215-02-032-04-000 SUB WSCC - MHS	6,049.05	0.00	6,049.05	0.00
1-215-02-032-05-000 SUB WSCC - JHS	4,125.87	0.00	4,125.87	587.52
1-215-02-032-06-000 SUB WSCC - NJM	752.75	0.00	752.75	0.00
1-215-02-032-07-000 SUB WSCC - RLN	0.00	0.00	0.00	371.25
1-215-02-044-10-000 SCHOOL PAID SUBS W	1,820.16	0.00	1,820.16	4,659.31
1-215-02-048-14-000 SUB DISTRICT-MENTRO	12,701.87	0.00	12,701.87	24,237.71
1-215-02-413-04-000 EA SUB PAY FOR TEAC	6,550.00	0.00	6,550.00	0.00
1-215-02-413-05-000 EA SUB PAY FOR TEAC	1,750.00	0.00	1,750.00	0.00
1-215-02-413-06-000 EA SUB PAY FOR TEAC	3,600.00	0.00	3,600.00	0.00
1-215-02-413-07-000 EA SUB PAY FOR TEAC	6,450.00	0.00	6,450.00	0.00
1-215-02-413-09-000 EA SUB PAY FOR TEAC	1,000.00	0.00	1,000.00	0.00
1-215-02-413-10-000 EA SUB PAY FOR TEAC	1,750.00	0.00	1,750.00	0.00
1-215-02-888-14-000 SUBS FOR FRENCH PE	7,739.07	0.00	7,739.07	15,399.70
1-215-40-310-04-557 JPD - MUSIC GR6-8 SU	0.00	0.00	0.00	321.94
1-215-40-310-05-558 JPD - MUSIC GR1-5 SU	0.00	0.00	0.00	317.53
1-215-40-310-06-558 JPD - MUSIC GR1-5 SU	0.00	0.00	0.00	325.98
1-215-40-310-07-550 JPD - BPLC SUBS RLN	0.00	0.00	0.00	928.49
1-215-40-310-09-555 JPD - TEACH PRAC EN	0.00	0.00	0.00	1,773.50
1-215-40-310-09-556 JPD - TEACH PRAC IMM	0.00	0.00	0.00	2,386.48
1-215-40-310-09-557 JPD - MUSIC GR6-8 SU	0.00	0.00	0.00	323.60
1-215-40-310-10-557 JPD - MUSIC GR9-12 SU	0.00	0.00	0.00	323.24
1-216-02-421-04-000 TEACHERS LUNCH SU	13,602.61	0.00	13,602.61	16,306.25

**Yellowknife District No. 1 Education Authority**

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Account	Prelim	Adj's	Adj	Adj 06/21
1-216-02-421-06-000 TEACHERS LUNCH SU	3,267.12	0.00	3,267.12	3,488.80
1-216-02-421-07-000 TEACHERS LUNCH SU	1,417.90	0.00	1,417.90	2,830.85
1-216-02-421-09-000 TEACHERS LUNCH SU	0.00	0.00	0.00	10,894.90
1-216-02-421-10-000 TEACHERS LUNCH SU	25,621.07	0.00	25,621.07	49,076.78
1-216-02-425-10-000 LIBRARIAN LUNCH SU	1,694.60	0.00	1,694.60	612.08
1-217-02-421-04-000 TEACHERS COMMUTIN	400.00	0.00	400.00	300.00
1-217-02-421-05-000 TEACHERS COMMUTIN	300.00	0.00	300.00	500.00
1-217-02-421-07-000 TEACHERS COMMUTIN	0.00	0.00	0.00	297.50
1-217-02-421-14-000 TEACHERS COMMUTIN	2,200.00	0.00	2,200.00	2,200.00
1-217-02-888-14-000 COMMUTING FRENCH	3,062.50	0.00	3,062.50	2,675.00
1-224-02-413-14-000 PARENTAL LEAVE	95,033.81	0.00	95,033.81	0.00
1-225-02-413-14-000 Maternity Leave	96,986.43	0.00	96,986.43	190,893.32
<b>90.210.02 Teachers -School Programs</b>	<b>14,907,070.50</b>	<b>0.00</b>	<b>14,907,070.50</b>	<b>15,022,739.50</b>
1-210-02-421-07-342 TEACHERS SALARY RI	0.00	0.00	0.00	49,808.22
1-210-05-413-06-000 INCL SCHL - MENTORS	667.00	0.00	667.00	0.00
1-210-05-413-07-000 INCL SCHL - MENTORS	1,334.00	0.00	1,334.00	0.00
1-210-05-413-09-000 INCL SCHL - MENTORS	1,334.00	0.00	1,334.00	0.00
1-210-05-421-04-000 INCLUSIVE SCHOOLING	361,122.18	0.00	361,122.18	379,478.50
1-210-05-421-05-000 INCLUSIVE SCHOOLING	280,328.67	0.00	280,328.67	231,671.07
1-210-05-421-06-000 INCLUSIVE SCHOOLING	375,910.09	0.00	375,910.09	327,780.39
1-210-05-421-07-000 INCLUSIVE SCHOOLING	370,156.37	0.00	370,156.37	373,641.58
1-210-05-421-09-000 INCLUSIVE SCHOOLING	288,292.78	0.00	288,292.78	237,022.84
1-210-05-421-10-000 INCLUSIVE SCHOOLING	389,230.87	0.00	389,230.87	625,049.99
1-210-05-421-14-000 INCLUSIVE SCHOOLING	154,512.28	0.00	154,512.28	282,287.04
1-210-05-427-09-000 SPECIAL NEEDS COUN	34,477.25	0.00	34,477.25	99,322.56
1-210-05-427-10-000 SPECIAL NEEDS COUN	0.00	0.00	0.00	266,404.08
1-215-02-001-09-342 SUBS WMS JORDAN'S	0.00	0.00	0.00	4,264.60
1-215-05-001-04-000 INCLUSIVE SHCOOLING	1,883.68	0.00	1,883.68	14,413.75
1-215-05-001-05-000 INCLUSIVE SHCOOLING	251.58	0.00	251.58	739.42
1-215-05-001-06-000 INCLUSIVE SHCOOLING	4,581.26	0.00	4,581.26	2,620.14
1-215-05-001-07-000 INCLUSIVE SHCOOLING	4,186.91	0.00	4,186.91	8,971.08
1-215-05-001-09-000 INCLUSIVE SHCOOLING	1,145.31	0.00	1,145.31	503.16
1-215-05-001-10-000 INCLUSIVE SHCOOLING	2,397.55	0.00	2,397.55	1,632.21
1-215-05-001-14-000 INCLUSIVE SHCOOLING	9,000.93	0.00	9,000.93	25,760.18
1-215-05-026-04-000 SUB IS MEDICAL(SICK)	12,714.73	0.00	12,714.73	35,144.99
1-215-05-026-05-000 SUB IS MEDICAL(SICK)	5,050.48	0.00	5,050.48	6,611.71
1-215-05-026-06-000 SUB IS MEDICAL(SICK)	11,584.54	0.00	11,584.54	26,273.35
1-215-05-026-07-000 SUB IS MEDICAL(SICK)	18,820.61	0.00	18,820.61	27,189.35
1-215-05-026-09-000 SUB IS MEDICAL(SICK)	1,267.34	0.00	1,267.34	4,267.67
1-215-05-026-10-000 SUB IS MEDICAL(SICK)	9,258.37	0.00	9,258.37	17,546.27

# Yellowknife District No. 1 Education Authority

DFC20-10

Year End: June 30, 2022

TB - Adjusted G/L Balances - by map no

Account	Prelim	Adj's	Adj	Adj 06/21
1-215-05-028-04-000 SUB IS-COMPASSIONA	4,459.21	0.00	4,459.21	0.00
1-215-05-028-05-000 SUB SN-COMPASSION.	0.00	0.00	0.00	251.58
1-215-05-028-06-000 SUB SN-COMPASSION.	0.00	0.00	0.00	736.35
1-215-05-028-07-000 SUB IS-COMPASSIONA	1,915.13	0.00	1,915.13	552.27
1-215-05-028-09-000 SUB SN-COMPASSION.	0.00	0.00	0.00	1,472.70
1-215-05-028-10-000 SUB IS-COMPASSIONA	503.16	0.00	503.16	251.58
1-215-50-660-14-505 SUB SSI - JHS	0.00	0.00	0.00	1,274.70
1-215-50-660-14-510 SUB SSI - SJF	0.00	0.00	0.00	1,266.03
1-216-05-422-09-000 EA LUNCH SUPERVISK	0.00	0.00	0.00	2,616.60
<b>90.210.05 Teachers -Inclusive Schooling</b>	<b>2,346,386.28</b>	<b>0.00</b>	<b>2,346,386.28</b>	<b>3,056,825.96</b>
1-210-05-421-10-250 MAGNET FACILITIES TE	389,318.00	0.00	389,318.00	0.00
1-210-05-421-14-250 MAGNET FACILITIES TE	134,459.74	0.00	134,459.74	0.00
<b>90.210.05.250 Teachers -Incl. Schl. -Magne</b>	<b>523,777.74</b>	<b>0.00</b>	<b>523,777.74</b>	<b>0.00</b>
1-215-50-660-14-504 SUB SSI - MHS	7,968.10	0.00	7,968.10	1,617.92
1-215-50-660-14-506 SUB SSI - NJM	5,110.93	0.00	5,110.93	832.51
1-215-50-660-14-507 SUB SSI - RLN	5,097.21	0.00	5,097.21	3,240.88
1-215-50-660-14-509 SUB SSI - WMS	4,081.46	0.00	4,081.46	0.00
<b>90.210.05.252 Teachers -Incl. Schl. -SSI</b>	<b>22,257.70</b>	<b>0.00</b>	<b>22,257.70</b>	<b>5,691.31</b>
1-210-02-421-04-342 TEACHERS MH JORDA	225,896.00	0.00	225,896.00	369,723.44
1-210-02-421-10-342 TEACHER SJF JORDAN	88,898.12	0.00	88,898.12	0.00
1-215-02-001-04-342 SUBS MHS JORDAN'S I	26,506.59	0.00	26,506.59	32,819.43
1-215-02-001-06-342 SUBS NJM JORDAN'S F	23,576.44	0.00	23,576.44	48,549.46
1-215-02-001-07-342 SUBS RLN JORDAN'S F	60,967.80	0.00	60,967.80	39,330.74
1-215-02-001-10-342 SUBS SJF JORDAN'S P	7,744.83	0.00	7,744.83	628.95
1-215-02-103-04-342 SUBS ADMIN JP MHS	126,129.31	(126,129.31)	0.00	0.00
<b>90.210.06 Teachers -Jordan's Principle</b>	<b>559,719.09</b>	<b>(126,129.31)</b>	<b>433,589.78</b>	<b>491,052.02</b>
1-210-81-423-14-201 RILE COORDINATOR S.	131,906.04	0.00	131,906.04	129,483.70
1-210-81-424-04-201 ILI TEACHER MHS	117,494.92	0.00	117,494.92	114,488.50
1-210-81-424-10-202 ILC ILI TEACHERS SJF	19,022.70	0.00	19,022.70	19,281.48
1-210-81-426-04-201 CULTURE RESOURCE	88,129.95	0.00	88,129.95	73,781.04
1-210-81-426-10-201 CULTURE RESOURCE	0.00	0.00	0.00	84,801.00
1-210-81-426-14-201 CULTURE RESOURCE	117,494.92	0.00	117,494.92	115,694.32
1-215-81-001-14-000 SUBS FOR ILC DISTRIC	3,465.22	0.00	3,465.22	5,027.43
1-216-81-422-04-000 LUNCH ILC EA MH	586.80	0.00	586.80	1,499.60
1-216-81-424-04-201 LUNCH SUP ILI MHS	615.55	0.00	615.55	1,392.49
1-216-81-426-10-201 LUNCH CULTURAL RES	229.55	0.00	229.55	1,316.00
1-216-81-426-10-203 LUNCH CULTURAL RES	0.00	0.00	0.00	1,009.95

**Yellowknife District No. 1 Education Authority**

**DFC20-11**

Year End: June 30, 2022

TB - Adjusted G/L Balances - by map no

Account	Prelim	Adj's	Adj	Adj 06/21
<b>90.210.81 Teachers -Aboriginal Languages</b>	<b>478,945.65</b>	<b>0.00</b>	<b>478,945.65</b>	<b>547,775.51</b>
1-210-81-424-04-202 ILC TEACHERS MHS	133,908.96	0.00	133,908.96	0.00
1-219-81-896-04-202 IE ELDERS IN SCHOOL	8,707.00	0.00	8,707.00	0.00
1-219-81-896-05-202 IE ELDERS IN SCHOOL	5,786.40	0.00	5,786.40	0.00
1-219-81-896-09-202 IE ELDERS IN SCHOOL	7,787.62	0.00	7,787.62	0.00
<b>90.210.81.202 Teachers- ILC -Our Languag</b>	<b>156,189.98</b>	<b>0.00</b>	<b>156,189.98</b>	<b>0.00</b>
1-230-02-425-04-000 LIBRARIAN MHS	37,443.96	0.00	37,443.96	36,890.52
1-230-02-425-05-000 LIBRARIAN JHS	38,295.70	0.00	38,295.70	36,890.52
1-230-02-425-06-000 LIBRARIAN NJM	30,486.63	0.00	30,486.63	28,884.24
1-230-02-425-07-000 LIBRARIAN RLN	37,443.96	0.00	37,443.96	36,596.76
1-230-02-425-09-000 LIBRARIAN WMS	50,550.85	0.00	50,550.85	27,048.65
1-230-02-425-10-000 LIBRARIAN SJF	74,888.04	0.00	74,888.04	73,781.04
1-230-02-888-14-000 FRENCH EA SALARY	38,295.56	0.00	38,295.56	61,043.40
1-230-02-888-14-210 FRENCH READING SUF	24,742.10	0.00	24,742.10	0.00
1-230-04-422-04-000 JR KINDERGARTEN MF	131,521.03	0.00	131,521.03	147,221.92
1-230-04-422-05-000 JR KINDERGARTEN JH	267,283.40	0.00	267,283.40	255,256.26
1-230-04-422-06-000 JR KINDERGARTEN NJ	291,783.92	0.00	291,783.92	308,634.33
1-230-04-422-07-000 JR KINDERGARTEN RL	129,907.91	0.00	129,907.91	193,171.72
<b>90.230.02 Assistants -School Programs</b>	<b>1,152,643.06</b>	<b>0.00</b>	<b>1,152,643.06</b>	<b>1,205,419.36</b>
1-216-05-422-04-000 EA LUNCH SUPERVISK	19,873.50	0.00	19,873.50	17,560.36
1-216-05-422-10-000 EA LUNCH SUPERVISK	7,374.18	0.00	7,374.18	7,634.96
1-230-02-422-09-342 EA WM JORDAN'S PRIN	0.00	0.00	0.00	73,240.44
1-230-05-422-04-000 INCLUSIVE SCHOOLING	372,632.26	0.00	372,632.26	425,546.17
1-230-05-422-05-000 INCLUSIVE SCHOOLING	131,776.56	0.00	131,776.56	127,600.20
1-230-05-422-06-000 INCLUSIVE SCHOOLING	368,537.40	0.00	368,537.40	267,503.59
1-230-05-422-07-000 INCLUSIVE SCHOOLING	478,780.24	0.00	478,780.24	414,461.60
1-230-05-422-09-000 INCLUSIVE SCHOOLING	197,696.84	0.00	197,696.84	183,014.61
1-230-05-422-10-000 INCLUSIVE SCHOOLING	633,846.59	0.00	633,846.59	579,202.46
1-230-05-422-14-000 SPECIAL NEEDS EA DI	0.00	0.00	0.00	73,781.04
<b>90.230.05 Assistants -Inclusive Schooling</b>	<b>2,210,517.57</b>	<b>0.00</b>	<b>2,210,517.57</b>	<b>2,169,545.43</b>
1-230-02-422-04-342 EA MH JORDAN'S PRIN	834,856.32	0.00	834,856.32	453,157.71
1-230-02-422-06-342 EA NJM JORDAN'S PRI	319,471.50	0.00	319,471.50	177,163.48
1-230-02-422-07-342 EA RLN JORDAN'S PRIN	494,976.23	0.00	494,976.23	626,899.85
1-230-02-422-10-342 EA SJF JORDAN'S PRIN	241,906.10	0.00	241,906.10	114,169.64
<b>90.230.06 Assistants -Jordan's Principle</b>	<b>1,891,210.15</b>	<b>0.00</b>	<b>1,891,210.15</b>	<b>1,371,390.68</b>
1-230-81-424-04-201 ILI EA SALARY MHS	106,130.84	0.00	106,130.84	65,758.16



**Yellowknife District No. 1 Education Authority**

**DFC20-12**

Year End: June 30, 2022

TB - Adjusted G/L Balances - by map no

Account	Prelim	Adj's	Adj	Adj 06/21
1-230-81-424-04-202 ILC EA SALARY MHS	(730.17)	0.00	(730.17)	55,335.72
1-230-81-426-10-203 CULTURAL RES EA SA	71,720.94	0.00	71,720.94	57,954.52
<b>90.230.81 Assistants -Aboriginal Language</b>	<b>177,121.61</b>	<b>0.00</b>	<b>177,121.61</b>	<b>179,048.40</b>
1-230-81-422-10-201 ILC EA SALARY SJF	14,417.63	0.00	14,417.63	0.00
<b>90.230.81.201 Assistants- ILC -Indigenous</b>	<b>14,417.63</b>	<b>0.00</b>	<b>14,417.63</b>	<b>0.00</b>
1-217-02-412-14-000 COMMUTING FLOATER	2,400.00	0.00	2,400.00	1,000.00
1-245-02-411-04-000 SECRETARIAL SALARY	77,296.25	0.00	77,296.25	74,582.07
1-245-02-411-05-000 SECRETARIAL SALARY	104,236.02	0.00	104,236.02	74,761.15
1-245-02-411-06-000 SECRETARIAL SALARY	77,351.13	0.00	77,351.13	79,673.64
1-245-02-411-07-000 SECRETARIAL SALARY	71,618.55	0.00	71,618.55	69,368.28
1-245-02-411-09-000 SECRETARIAL SALARY	77,144.48	0.00	77,144.48	76,251.42
1-245-02-411-10-000 SECRETARIAL SALARY	199,172.35	0.00	199,172.35	197,455.65
1-245-02-412-04-000 CUSTODIAL SALARY M	133,650.44	0.00	133,650.44	157,990.12
1-245-02-412-05-000 CUSTODIAL SALARY JI	(3,836.93)	0.00	(3,836.93)	18,558.06
1-245-02-412-06-000 CUSTODIAL SALARY N	139,709.69	0.00	139,709.69	138,064.47
1-245-02-412-07-000 CUSTODIAL SALARY R	121,681.69	0.00	121,681.69	124,427.83
1-245-02-412-09-000 CUSTODIAL SALARY W	80,023.49	0.00	80,023.49	107,576.15
1-245-02-412-10-000 CUSTODIAL SALARY S	345,983.56	0.00	345,983.56	346,283.23
1-245-02-412-14-000 CUSTODIAL SALARY D	54,152.48	0.00	54,152.48	67,287.38
1-245-02-413-14-000 NON INSTRUCTIONAL :	99,849.35	0.00	99,849.35	77,752.30
1-245-02-413-16-000 IT STAFF	338,215.01	0.00	338,215.01	337,357.54
1-245-02-414-04-000 CASUAL SUPPORT MH	216.23	0.00	216.23	1,514.67
1-245-02-414-04-200 COVID-19 CASUAL CUS	6,002.38	0.00	6,002.38	2,161.28
1-245-02-414-05-000 CASUAL SUPPORT JHS	952.49	0.00	952.49	713.54
1-245-02-414-06-000 CASUAL SUPPORT NJM	881.00	0.00	881.00	1,066.72
1-245-02-414-06-200 COVID-19 CASUAL CUS	10,926.07	0.00	10,926.07	15,429.16
1-245-02-414-07-000 CASUAL SUPPORT RLI	692.79	0.00	692.79	4,605.61
1-245-02-414-07-200 COVID-19 CASUAL CUS	25,005.23	0.00	25,005.23	15,552.62
1-245-02-414-09-000 CASUAL SUPPORT WM	4,614.48	0.00	4,614.48	1,784.03
1-245-02-414-09-200 COVID-19 CASUAL CUS	77,692.39	0.00	77,692.39	58,439.79
1-245-02-414-10-200 COVID-19 CASUAL CUS	19,690.08	0.00	19,690.08	5,508.20
1-245-02-414-14-000 CASUAL SUPPORT DIS	19,727.57	0.00	19,727.57	8,644.13
1-245-08-414-14-200 COVID-19 CUSTODIAL :	137,354.80	0.00	137,354.80	52,139.48
1-246-02-888-14-000 CASUAL WAGES FREN	938.24	0.00	938.24	201.81
1-280-02-888-14-000 FRENCH ADMINISTRAT	172,004.04	0.00	172,004.04	170,025.48
<b>90.245.02 Non-instr.staff -School Program:</b>	<b>2,395,345.35</b>	<b>0.00</b>	<b>2,395,345.35</b>	<b>2,286,175.81</b>
1-280-02-000-04-342 FINANCE ADMIN SALAF	0.00	138,768.04	138,768.04	111,301.00
1-280-02-000-06-342 FINANCE ADMIN SALAF	0.00	40,951.43	40,951.43	27,523.00

# Yellowknife District No. 1 Education Authority

DFC20-13

Year End: June 30, 2022

TB - Adjusted G/L Balances - by map no

Account	Prelim	Adj's	Adj	Adj 06/21
1-280-02-000-07-342 FINANCE ADMIN SALAR	0.00	64,925.75	64,925.75	87,255.00
1-280-02-000-09-342 FINANCE ADMIN SALAR	0.00	0.00	0.00	9,452.00
1-280-02-000-10-342 FINANCE ADMIN SALAR	0.00	41,803.98	41,803.98	14,353.00
<b>90.245.06 Non-instr.staff -Jordan's Princip</b>	<b>0.00</b>	<b>286,449.20</b>	<b>286,449.20</b>	<b>249,884.00</b>
1-245-16-414-12-000 CASUAL SUPPORT NO	17,100.00	0.00	17,100.00	15,533.36
<b>90.245.16 Non-instr.staff -Accommodation</b>	<b>17,100.00</b>	<b>0.00</b>	<b>17,100.00</b>	<b>15,533.36</b>
1-250-14-000-14-000 MAINTENANCE - SALAR	499,188.79	0.00	499,188.79	521,180.62
1-250-14-414-14-000 MAINTENANCE CASUA	(461.40)	0.00	(461.40)	15,030.10
<b>90.245.14 Non-instr.staff -O&amp;M</b>	<b>498,727.39</b>	<b>0.00</b>	<b>498,727.39</b>	<b>536,210.72</b>
1-280-02-000-14-342 FINANCE ADMIN SALAR	87,930.91	(138,421.43)	(50,490.52)	0.00
1-280-08-000-14-000 DISTRICT OFFICE ADM	1,345,991.64	0.00	1,345,991.64	898,287.01
1-280-08-000-14-011 RETURNING OFFICER :	12,625.80	0.00	12,625.80	2,872.33
<b>90.245.08 Non-instr.staff -Board Admin.</b>	<b>1,446,548.35</b>	<b>(138,421.43)</b>	<b>1,308,126.92</b>	<b>901,159.34</b>
1-290-08-000-14-000 BOARD ADMIN HONOR	79,019.60	0.00	79,019.60	74,137.08
<b>90.290.08 Honoraria -Board Admin.</b>	<b>79,019.60</b>	<b>0.00</b>	<b>79,019.60</b>	<b>74,137.08</b>
1-219-81-896-04-203 ILC ELDERS IN SCHOO	0.00	0.00	0.00	2,556.01
1-219-81-896-05-203 ILC ELDERS IN SCHOO	0.00	0.00	0.00	1,133.70
1-219-81-896-07-203 ILC ELDERS IN SCHOO	0.00	0.00	0.00	1,256.39
1-219-81-896-10-203 ILC ELDERS IN SCHOO	0.00	0.00	0.00	207.43
1-219-81-896-14-203 ILC ELDERS IN CAMPS	19,522.51	0.00	19,522.51	21,836.21
<b>90.290.81 Honoraria -Aboriginal Language:</b>	<b>19,522.51</b>	<b>0.00</b>	<b>19,522.51</b>	<b>26,989.74</b>
1-219-81-896-06-202 IE ELDERS IN SCHOOL	8,579.04	0.00	8,579.04	0.00
1-219-81-896-07-202 IE ELDERS IN SCHOOL	8,153.71	0.00	8,153.71	0.00
1-219-81-896-10-202 IE ELDERS IN SCHOOL	1,541.75	0.00	1,541.75	0.00
1-219-81-896-14-202 IE ELDERS IN CAMPS -	4,824.74	0.00	4,824.74	0.00
<b>90.290.81.202 Honoraria- ILC -Our Language</b>	<b>23,099.24</b>	<b>0.00</b>	<b>23,099.24</b>	<b>0.00</b>
1-310-02-001-04-000 CPP MHS	1,451.23	0.00	1,451.23	2,377.60
1-310-02-001-04-200 COVID 19 CPP MHS SU	829.46	0.00	829.46	503.37
1-310-02-001-05-000 CPP JHS	4,373.67	0.00	4,373.67	4,271.46
1-310-02-001-05-200 COVID 19 CPP JHS SUI	635.17	0.00	635.17	811.59
1-310-02-001-06-000 CPP NJM	3,709.64	0.00	3,709.64	4,616.15
1-310-02-001-06-200 COVID 19 CPP NJM SU	1,563.14	0.00	1,563.14	1,168.85
1-310-02-001-07-000 CPP RLN	2,526.62	0.00	2,526.62	1,586.52
1-310-02-001-07-200 COVID 19 CPP RLN SUI	270.41	0.00	270.41	1,266.54

**Yellowknife District No. 1 Education Authority****DFC20-14**

Year End: June 30, 2022

TB - Adjusted G/L Balances - by map no

Account	Prelim	Adj's	Adj	Adj 06/21
1-310-02-001-09-000 CPP WMS	1,962.23	0.00	1,962.23	1,292.73
1-310-02-001-09-200 COVID 19 CPP WMS SL	59.16	0.00	59.16	265.39
1-310-02-001-09-301 CPP ACTIVE AFTER SC	0.00	0.00	0.00	35.87
1-310-02-001-10-000 CPP SJF	6,653.68	0.00	6,653.68	2,972.40
1-310-02-001-14-000 CPP DISTRICT	7,598.66	0.00	7,598.66	14,391.79
1-310-02-044-10-000 CPP WM @ SJF	84.95	0.00	84.95	214.25
1-310-02-411-04-000 CPP SECRETARY MHS	3,162.56	0.00	3,162.56	3,177.63
1-310-02-411-05-000 CPP SECRETARY JHS	3,062.64	0.00	3,062.64	3,272.61
1-310-02-411-06-000 CPP SECRETARY NJM	3,138.42	0.00	3,138.42	3,012.10
1-310-02-411-07-000 CPP SECRETARY RLN	3,321.15	0.00	3,321.15	2,976.16
1-310-02-411-09-000 CPP SECRETARY WMS	3,297.42	0.00	3,297.42	2,946.62
1-310-02-411-10-000 CPP SECRETARY SJF	8,025.65	0.00	8,025.65	7,666.97
1-310-02-412-04-000 CPP CUSTODIAN MHS	6,987.11	0.00	6,987.11	4,587.27
1-310-02-412-05-000 CPP CUSTODIAN JHS	0.00	0.00	0.00	937.24
1-310-02-412-06-000 CPP CUSTODIAN NJM	6,521.52	0.00	6,521.52	6,091.02
1-310-02-412-07-000 CPP CUSTODIAN RLN	5,780.58	0.00	5,780.58	5,450.28
1-310-02-412-09-000 CPP CUSTODIAN WMS	3,635.82	0.00	3,635.82	4,261.68
1-310-02-412-10-000 CPP CUSTODIAN SJF	17,160.04	0.00	17,160.04	14,193.72
1-310-02-412-14-000 CPP CUSTODIAN DISTI	2,887.60	0.00	2,887.60	2,677.13
1-310-02-413-14-000 CPP OTHER DISTRICT	3,835.59	0.00	3,835.59	1,676.16
1-310-02-413-16-000 CPP IT	9,790.74	0.00	9,790.74	9,562.88
1-310-02-414-04-000 CPP CASUAL MHS	0.00	0.00	0.00	66.67
1-310-02-414-04-200 COVID-19 CPP CASUAL	306.21	0.00	306.21	83.63
1-310-02-414-05-000 CPP CASUAL JHS	61.92	0.00	61.92	27.16
1-310-02-414-06-000 CPP CASUAL NJM	29.64	0.00	29.64	3.06
1-310-02-414-06-200 COVID-19 CPP CASUAL	435.66	0.00	435.66	689.75
1-310-02-414-07-000 CPP CASUAL RLN	19.05	0.00	19.05	46.73
1-310-02-414-07-200 COVID-19 CPP CASUAL	1,258.37	0.00	1,258.37	684.44
1-310-02-414-09-000 CPP CASUAL WMS	208.83	0.00	208.83	21.42
1-310-02-414-09-200 COVID-19 CPP CASUAL	3,822.49	0.00	3,822.49	2,845.09
1-310-02-414-10-200 COVID-19 CPP CASUAL	970.94	0.00	970.94	220.72
1-310-02-414-14-000 CPP CASUAL DISTRICT	978.72	0.00	978.72	65.22
1-310-02-421-04-000 CPP TEACHERS MHS	62,160.27	0.00	62,160.27	52,981.54
1-310-02-421-05-000 CPP TEACHERS JHS	59,712.66	0.00	59,712.66	59,735.33
1-310-02-421-06-000 CPP TEACHERS NJM	79,762.18	0.00	79,762.18	66,968.69
1-310-02-421-07-000 CPP TEACHERS RLN	59,460.41	0.00	59,460.41	59,171.33
1-310-02-421-09-000 CPP TEACHERS WMS	62,472.79	0.00	62,472.79	53,478.10
1-310-02-421-10-000 CPP TEACHERS SJF	129,508.65	0.00	129,508.65	117,094.48
1-310-02-421-10-200 COVID 19 CPP TEACHE	0.00	0.00	0.00	9,015.58
1-310-02-421-14-000 CPP TEACHERS DISTR	4,199.78	0.00	4,199.78	3,166.45
1-310-02-425-04-000 CPP LIBRARIANS MHS	1,958.64	0.00	1,958.64	1,846.49

**Yellowknife District No. 1 Education Authority****DFC20-15**

Year End: June 30, 2022

TB - Adjusted G/L Balances - by map no

Account	Prelim	Adj's	Adj	Adj 06/21
1-310-02-425-05-000 CPP LIBRARIANS JHS	1,707.54	0.00	1,707.54	1,534.69
1-310-02-425-06-000 CPP LIBRARIANS NJM	1,623.23	0.00	1,623.23	1,489.02
1-310-02-425-07-000 CPP LIBRARIANS RLN	1,648.13	0.00	1,648.13	1,534.61
1-310-02-425-09-000 CPP LIBRARIANS WMS	1,896.13	0.00	1,896.13	1,274.81
1-310-02-425-10-000 CPP LIBRARIANS SJF	3,330.92	0.00	3,330.92	3,086.89
1-310-02-888-14-000 CPP FRENCH DISTRICT	14,938.08	0.00	14,938.08	14,771.92
1-310-04-422-04-000 CPP JK MHS	6,477.39	0.00	6,477.39	6,129.09
1-310-04-422-05-000 CPP JK JHS	13,050.83	0.00	13,050.83	12,022.58
1-310-04-422-06-000 CPP JK NJM	12,665.23	0.00	12,665.23	12,619.37
1-310-04-422-07-000 CPP JK RLN	6,152.97	0.00	6,152.97	8,740.60
1-310-08-414-14-200 COVID-19 CPP CASUAL	5,422.65	0.00	5,422.65	2,273.71
1-311-02-001-04-000 EI MHS	643.42	0.00	643.42	1,157.94
1-311-02-001-04-200 COVID 19 EI MHS SUB	384.64	0.00	384.64	250.99
1-311-02-001-05-000 EI JHS	1,936.99	0.00	1,936.99	2,201.10
1-311-02-001-05-200 COVID 19 EI JHS SUB	275.19	0.00	275.19	397.32
1-311-02-001-06-000 EI NJM	1,653.15	0.00	1,653.15	2,104.10
1-311-02-001-06-200 COVID 19 EI NJM SUB	685.78	0.00	685.78	549.77
1-311-02-001-07-000 EI RLN	1,137.70	0.00	1,137.70	806.52
1-311-02-001-07-200 COVID 19 EI RLN SUB	122.73	0.00	122.73	603.24
1-311-02-001-09-000 EI WMS	939.09	0.00	939.09	742.39
1-311-02-001-09-200 COVID 19 EI WMS SUB	31.65	0.00	31.65	133.09
1-311-02-001-09-301 EI ACTIVE AFTER SCHOOL	0.00	0.00	0.00	21.57
1-311-02-001-10-000 EI SJF	3,005.54	0.00	3,005.54	1,524.58
1-311-02-001-14-000 EI DISTRICT	2,386.37	0.00	2,386.37	4,629.20
1-311-02-044-10-000 EI WM @ SJF	41.85	0.00	41.85	106.01
1-311-02-411-04-000 EI SECRETARY MHS	1,076.58	0.00	1,076.58	1,147.12
1-311-02-411-05-000 EI SECRETARY JHS	1,055.88	0.00	1,055.88	1,178.66
1-311-02-411-06-000 EI SECRETARY NJM	1,073.22	0.00	1,073.22	1,092.10
1-311-02-411-07-000 EI SECRETARY RLN	1,142.23	0.00	1,142.23	1,083.54
1-311-02-411-09-000 EI SECRETARY WMS	1,136.02	0.00	1,136.02	1,079.17
1-311-02-411-10-000 EI SECRETARY SJF	2,774.84	0.00	2,774.84	2,849.65
1-311-02-412-04-000 EI CUSTODIANS MHS	2,602.36	0.00	2,602.36	2,326.57
1-311-02-412-05-000 EI CUSTODIANS JHS	0.00	0.00	0.00	376.44
1-311-02-412-06-000 EI CUSTODIANS NJM	2,240.29	0.00	2,240.29	2,211.92
1-311-02-412-07-000 EI CUSTODIANS RLN	2,079.39	0.00	2,079.39	2,059.54
1-311-02-412-09-000 EI CUSTODIANS WMS	1,261.11	0.00	1,261.11	1,572.79
1-311-02-412-10-000 EI CUSTODIANS SJF	5,956.84	0.00	5,956.84	5,248.97
1-311-02-412-14-000 EI CUSTODIANS DISTRICT	1,074.03	0.00	1,074.03	967.89
1-311-02-413-14-000 EI OTHER DISTRICT	1,355.50	0.00	1,355.50	613.08
1-311-02-413-16-000 EI IT	3,423.49	0.00	3,423.49	3,374.39
1-311-02-414-04-000 EI CASUAL MHS	0.00	0.00	0.00	33.43

**Yellowknife District No. 1 Education Authority****DFC20-16**

Year End: June 30, 2022

TB - Adjusted G/L Balances - by map no

Account	Prelim	Adj's	Adj	Adj 06/21
1-311-02-414-04-200 COVID-19 EI CASUAL C	138.40	0.00	138.40	47.81
1-311-02-414-05-000 EI CASUAL JHS	26.86	0.00	26.86	15.79
1-311-02-414-06-000 EI CASUAL NJM	22.21	0.00	22.21	23.59
1-311-02-414-06-200 COVID-19 EI CASUAL C	236.47	0.00	236.47	341.31
1-311-02-414-07-000 EI CASUAL RLN	15.32	0.00	15.32	101.89
1-311-02-414-07-200 COVID-19 EI CASUAL C	552.15	0.00	552.15	344.02
1-311-02-414-09-000 EI CASUAL WMS	105.19	0.00	105.19	39.47
1-311-02-414-09-200 COVID-19 EI CASUAL C	1,719.02	0.00	1,719.02	1,292.72
1-311-02-414-10-200 COVID-19 EI CASUAL C	430.39	0.00	430.39	121.85
1-311-02-414-14-000 EI CASUAL DISTRICT	436.39	0.00	436.39	171.43
1-311-02-421-04-000 EI TEACHER MHS	21,247.71	0.00	21,247.71	19,052.18
1-311-02-421-05-000 EI TEACHER JHS	20,755.35	0.00	20,755.35	21,537.05
1-311-02-421-06-000 EI TEACHER NJM	27,491.66	0.00	27,491.66	23,900.45
1-311-02-421-07-000 EI TEACHER RLN	20,632.29	0.00	20,632.29	21,301.74
1-311-02-421-09-000 EI TEACHER WMS	20,480.67	0.00	20,480.67	18,995.61
1-311-02-421-10-000 EI TEACHER SJF	43,729.01	0.00	43,729.01	43,031.08
1-311-02-421-10-200 COVID 19 EI TEACHER	0.00	0.00	0.00	3,369.70
1-311-02-421-14-000 EI TEACHER DISTRICT	1,437.12	0.00	1,437.12	1,118.13
1-311-02-425-04-000 EI LIBRARIAN MHS	757.76	0.00	757.76	747.02
1-311-02-425-05-000 EI LIBRARIAN JHS	581.16	0.00	581.16	552.13
1-311-02-425-06-000 EI LIBRARIAN NJM	572.55	0.00	572.55	581.05
1-311-02-425-07-000 EI LIBRARIAN RLN	560.44	0.00	560.44	552.09
1-311-02-425-09-000 EI LIBRARIAN WMS	641.68	0.00	641.68	537.07
1-311-02-425-10-000 EI LIBRARIAN SJF	1,132.37	0.00	1,132.37	1,110.28
1-311-02-888-14-000 EI FRENCH	5,197.37	0.00	5,197.37	5,450.19
1-311-04-422-04-000 EI JK MHS	2,302.41	0.00	2,302.41	2,254.05
1-311-04-422-05-000 EI JK JHS	4,552.27	0.00	4,552.27	4,426.58
1-311-04-422-06-000 EI JK NJM	4,558.53	0.00	4,558.53	4,566.02
1-311-04-422-07-000 EI JK RLN	2,193.00	0.00	2,193.00	3,237.29
1-311-08-414-14-200 COVID-19 EI CASUAL C	1,904.08	0.00	1,904.08	859.23
1-312-02-000-14-000 WCB GENERAL	11,908.49	0.00	11,908.49	19,214.18
1-312-02-001-04-200 COVID 19 WCB MHS SL	186.43	0.00	186.43	130.71
1-312-02-001-05-200 COVID 19 WCB JHS SU	133.23	0.00	133.23	196.96
1-312-02-001-06-200 COVID 19 WCB NJM SL	347.17	0.00	347.17	279.77
1-312-02-001-07-200 COVID 19 WCB RLN SL	59.56	0.00	59.56	301.32
1-312-02-001-09-200 COVID 19 WCB WMS S	15.80	0.00	15.80	65.69
1-312-02-001-09-301 WCB ACTIVE AFTER S	0.00	0.00	0.00	10.53
1-312-02-411-04-000 WCB SECRETARY MHS	926.76	0.00	926.76	998.64
1-312-02-411-05-000 WCB SECRETARY JHS	834.73	0.00	834.73	856.92
1-312-02-411-06-000 WCB SECRETARY NJM	853.37	0.00	853.37	875.17
1-312-02-411-07-000 WCB SECRETARY RLN	792.66	0.00	792.66	775.07

**Yellowknife District No. 1 Education Authority****DFC20-17**

Year End: June 30, 2022

TB - Adjusted G/L Balances - by map no

Account	Prelim	Adj's	Adj	Adj 06/21
1-312-02-411-09-000 WCB SECRETARY WM	855.83	0.00	855.83	853.04
1-312-02-411-10-000 WCB SECRETARY SJF	2,175.14	0.00	2,175.14	2,252.89
1-312-02-412-04-000 WCB JANITORS MHS	1,477.92	0.00	1,477.92	1,465.64
1-312-02-412-05-000 WCB JANITORS JHS	0.00	0.00	0.00	205.42
1-312-02-412-06-000 WCB JANITORS NJM	1,538.46	0.00	1,538.46	1,543.77
1-312-02-412-07-000 WCB JANITORS RLN	1,349.50	0.00	1,349.50	1,381.89
1-312-02-412-09-000 WCB JANITORS WMS	845.49	0.00	845.49	1,238.96
1-312-02-412-10-000 WCB JANITORS SJF	3,816.57	0.00	3,816.57	3,648.54
1-312-02-413-14-000 WCB OTHER	957.03	0.00	957.03	584.24
1-312-02-413-16-000 WCB IT	2,972.92	0.00	2,972.92	3,236.34
1-312-02-414-04-200 COVID-19 WCB CASUA	67.46	0.00	67.46	23.61
1-312-02-414-06-200 COVID-19 WCB CASUA	115.34	0.00	115.34	167.26
1-312-02-414-07-200 COVID-19 WCB CASUA	260.65	0.00	260.65	171.88
1-312-02-414-09-200 COVID-19 WCB CASUA	823.26	0.00	823.26	646.11
1-312-02-414-10-200 COVID-19 WCB CASUA	204.25	0.00	204.25	61.69
1-312-02-421-04-000 WCB TEACHERS MHS	17,537.09	0.00	17,537.09	17,944.65
1-312-02-421-05-000 WCB TEACHERS JHS	16,792.52	0.00	16,792.52	17,857.89
1-312-02-421-06-000 WCB TEACHERS NJM	20,941.58	0.00	20,941.58	21,481.70
1-312-02-421-07-000 WCB TEACHERS RLN	16,623.80	0.00	16,623.80	18,374.80
1-312-02-421-09-000 WCB TEACHERS WMS	16,456.57	0.00	16,456.57	17,867.53
1-312-02-421-10-000 WCB TEACHERS SJF	37,217.98	0.00	37,217.98	38,628.98
1-312-02-421-10-200 COVID 19 WCB TEACH	0.00	0.00	0.00	1,990.62
1-312-02-421-14-000 WCB TEACHERS DIST	3.36	0.00	3.36	0.00
1-312-02-425-04-000 WCB LIBRARIAN MHS	411.87	0.00	411.87	418.35
1-312-02-425-05-000 WCB LIBRARIAN JHS	422.65	0.00	422.65	418.39
1-312-02-425-06-000 WCB LIBRARIAN NJM	328.80	0.00	328.80	325.52
1-312-02-425-07-000 WCB LIBRARIAN RLN	406.23	0.00	406.23	414.53
1-312-02-425-09-000 WCB LIBRARIAN WMS	426.39	0.00	426.39	300.78
1-312-02-425-10-000 WCB LIBRARIAN SJF	845.55	0.00	845.55	848.44
1-312-02-888-14-000 WCB FRENCH EA	4,311.34	0.00	4,311.34	4,636.42
1-312-04-422-04-000 WCB JK MHS	1,441.99	0.00	1,441.99	1,670.60
1-312-04-422-05-000 WCB JK JHS	2,913.03	0.00	2,913.03	2,872.62
1-312-04-422-06-000 WCB JK NJM	2,101.31	0.00	2,101.31	0.00
1-312-04-422-07-000 WCB JK RLN	1,409.14	0.00	1,409.14	2,158.34
1-312-08-414-14-200 COVID-19 WCB CASUA	1,462.18	0.00	1,462.18	553.93
1-313-02-001-14-000 PIER ADJUSTMENT MIK	2,315.03	0.00	2,315.03	0.00
1-320-02-411-04-000 LIFE INSURANCE SECF	440.64	0.00	440.64	396.30
1-320-02-411-05-000 LIFE INSURANCE SECF	424.14	0.00	424.14	493.10
1-320-02-411-06-000 LIFE INSURANCE SECF	440.64	0.00	440.64	400.08
1-320-02-411-07-000 LIFE INSURANCE SECF	409.14	0.00	409.14	365.36
1-320-02-411-09-000 LIFE INSURANCE SECF	440.64	0.00	440.64	400.08

**Yellowknife District No. 1 Education Authority**

**DFC20-18**

Year End: June 30, 2022

TB - Adjusted G/L Balances - by map no

Account	Prelim	Adj's	Adj	Adj 06/21
1-320-02-411-10-000 LIFE INSURANCE SECF	1,097.08	0.00	1,097.08	1,028.49
1-320-02-412-04-000 LIFE INSURANCE CUST	728.46	0.00	728.46	470.14
1-320-02-412-05-000 LIFE INSURANCE CUST	0.00	0.00	0.00	95.34
1-320-02-412-06-000 LIFE INSURANCE CUST	760.86	0.00	760.86	684.56
1-320-02-412-07-000 LIFE INSURANCE CUST	671.04	0.00	671.04	610.56
1-320-02-412-09-000 LIFE INSURANCE CUST	764.64	0.00	764.64	694.80
1-320-02-412-10-000 LIFE INSURANCE CUST	1,913.20	0.00	1,913.20	1,679.24
1-320-02-412-14-000 LIFE INSURANCE CUST	205.04	0.00	205.04	305.24
1-320-02-413-14-000 LIFE INSURANCE OTHE	805.86	0.00	805.86	431.42
1-320-02-413-16-000 LIFE INSURANCE IT	1,915.64	0.00	1,915.64	1,599.74
1-320-02-421-04-000 LIFE INSURANCE TEAC	10,619.28	0.00	10,619.28	9,594.42
1-320-02-421-05-000 LIFE INSURANCE TEAC	10,134.01	0.00	10,134.01	9,794.65
1-320-02-421-06-000 LIFE INSURANCE TEAC	12,451.23	0.00	12,451.23	11,000.02
1-320-02-421-07-000 LIFE INSURANCE TEAC	10,095.72	0.00	10,095.72	9,650.82
1-320-02-421-09-000 LIFE INSURANCE TEAC	9,696.82	0.00	9,696.82	9,153.59
1-320-02-421-10-000 LIFE INSURANCE TEAC	22,199.21	0.00	22,199.21	19,597.23
1-320-02-421-10-200 COVID 19 LIFE INSURA	0.00	0.00	0.00	915.23
1-320-02-421-14-000 LIFE INSURANCE TEAC	2,120.82	0.00	2,120.82	2,185.66
1-320-02-422-10-000 LIFE INSURANCE EA S.	24.50	0.00	24.50	0.00
1-320-02-425-04-000 LIFE INSURANCE LIBR/	213.12	0.00	213.12	197.28
1-320-02-425-05-000 LIFE INSURANCE LIBR/	213.00	0.00	213.00	197.22
1-320-02-425-06-000 LIFE INSURANCE LIBR/	173.16	0.00	173.16	155.56
1-320-02-425-07-000 LIFE INSURANCE LIBR/	213.00	0.00	213.00	198.86
1-320-02-425-09-000 LIFE INSURANCE LIBR/	213.12	0.00	213.12	144.36
1-320-02-425-10-000 LIFE INSURANCE LIBR/	426.00	0.00	426.00	394.44
1-320-02-888-14-000 LIFE INSURANCE FREN	2,223.87	0.00	2,223.87	2,415.29
1-320-04-422-04-000 LIFE INSURANCE JK MI	747.60	0.00	747.60	779.70
1-320-04-422-05-000 LIFE INSURANCE JK JF	1,522.06	0.00	1,522.06	1,368.06
1-320-04-422-06-000 LIFE INSURANCE JK N.	1,654.76	0.00	1,654.76	1,603.55
1-320-04-422-07-000 LIFE INSURANCE JK RI	738.10	0.00	738.10	863.67
1-320-08-414-14-200 COVID 19 LIFE CUSTOI	712.82	0.00	712.82	238.89
1-321-02-411-04-000 DENTAL SECRETARY M	1,745.68	0.00	1,745.68	1,674.00
1-321-02-411-05-000 DENTAL SECRETARY J	1,745.68	0.00	1,745.68	861.12
1-321-02-411-06-000 DENTAL SECRETARY M	1,745.68	0.00	1,745.68	1,674.00
1-321-02-411-07-000 DENTAL SECRETARY F	1,745.68	0.00	1,745.68	1,674.00
1-321-02-411-09-000 DENTAL SECRETARY V	1,745.68	0.00	1,745.68	1,674.00
1-321-02-411-10-000 DENTAL SECRETARY S	4,954.36	0.00	4,954.36	5,022.00
1-321-02-412-04-000 DENTAL CUSTODIAN M	1,821.60	0.00	1,821.60	1,416.88
1-321-02-412-05-000 DENTAL CUSTODIAN J	0.00	0.00	0.00	541.92
1-321-02-412-06-000 DENTAL CUSTODIAN N	3,491.36	0.00	3,491.36	3,348.00
1-321-02-412-07-000 DENTAL CUSTODIAN R	3,491.36	0.00	3,491.36	3,348.00

**Yellowknife District No. 1 Education Authority****DFC20-19**

Year End: June 30, 2022

TB - Adjusted G/L Balances - by map no

Account	Prelim	Adj's	Adj	Adj 06/21
1-321-02-412-09-000 DENTAL CUSTODIAN V	3,491.36	0.00	3,491.36	3,348.00
1-321-02-412-10-000 DENTAL CUSTODIAN S	8,462.76	0.00	8,462.76	7,755.92
1-321-02-412-14-000 DENTAL CUSTODIAN C	1,463.00	0.00	1,463.00	1,403.04
1-321-02-413-14-000 DENTAL OTHER	2,208.05	0.00	2,208.05	790.74
1-321-02-413-16-000 DENTAL IT	3,673.31	0.00	3,673.31	3,769.40
1-321-02-421-04-000 DENTAL TEACHER MH:	23,929.99	0.00	23,929.99	22,915.16
1-321-02-421-05-000 DENTAL TEACHER JHE	19,370.69	0.00	19,370.69	17,239.54
1-321-02-421-06-000 DENTAL TEACHER NJN	25,504.26	0.00	25,504.26	26,150.28
1-321-02-421-07-000 DENTAL TEACHER RLN	22,747.46	0.00	22,747.46	22,650.19
1-321-02-421-09-000 DENTAL TEACHER WM	26,067.10	0.00	26,067.10	17,424.84
1-321-02-421-10-000 DENTAL TEACHER SJF	47,914.19	0.00	47,914.19	42,570.93
1-321-02-421-10-200 COVID 19 DENTAL TEA	0.00	0.00	0.00	3,396.24
1-321-02-421-14-000 DENTAL TEACHER DIS	6,223.67	0.00	6,223.67	5,966.68
1-321-02-425-04-000 DENTAL LIBRARIAN MH	866.64	0.00	866.64	849.06
1-321-02-425-05-000 DENTAL LIBRARIAN JH	866.64	0.00	866.64	849.06
1-321-02-425-06-000 DENTAL LIBRARIAN NJ	866.64	0.00	866.64	849.06
1-321-02-425-07-000 DENTAL LIBRARIAN RL	866.64	0.00	866.64	856.42
1-321-02-425-09-000 DENTAL LIBRARIAN WN	866.64	0.00	866.64	1,295.40
1-321-02-425-10-000 DENTAL LIBRARIAN SJ	1,733.28	0.00	1,733.28	1,698.12
1-321-02-888-14-000 DENTAL FRENCH	3,829.74	0.00	3,829.74	4,594.33
1-321-04-422-04-000 DENTAL JK MHS	3,466.56	0.00	3,466.56	1,181.28
1-321-04-422-05-000 DENTAL JK JHS	4,672.32	0.00	4,672.32	3,470.04
1-321-04-422-06-000 DENTAL JK NJM	5,802.72	0.00	5,802.72	6,724.74
1-321-04-422-07-000 DENTAL JK RLN	3,466.56	0.00	3,466.56	3,537.60
1-321-08-414-14-200 COVID 19 DENTAL CUS	2,901.20	0.00	2,901.20	996.60
1-322-02-411-04-000 LTD SECRETARY MHS	1,173.12	0.00	1,173.12	1,075.42
1-322-02-411-05-000 LTD SECRETARY JHS	1,126.89	0.00	1,126.89	529.40
1-322-02-411-06-000 LTD SECRETARY NJM	1,173.12	0.00	1,173.12	1,085.88
1-322-02-411-07-000 LTD SECRETARY RLN	1,089.06	0.00	1,089.06	991.24
1-322-02-411-09-000 LTD SECRETARY WMS	1,173.12	0.00	1,173.12	1,085.88
1-322-02-411-10-000 LTD SECRETARY SJF	2,920.15	0.00	2,920.15	2,786.33
1-322-02-412-04-000 LTD CUSTODIAN MHS	1,933.78	0.00	1,933.78	1,270.57
1-322-02-412-05-000 LTD CUSTODIAN JHS	0.00	0.00	0.00	260.36
1-322-02-412-06-000 LTD CUSTODIAN NJM	2,026.34	0.00	2,026.34	1,859.04
1-322-02-412-07-000 LTD CUSTODIAN RLN	1,791.03	0.00	1,791.03	1,657.96
1-322-02-412-09-000 LTD CUSTODIAN WMS	2,038.41	0.00	2,038.41	1,886.92
1-322-02-412-10-000 LTD CUSTODIAN SJF	5,091.11	0.00	5,091.11	4,484.33
1-322-02-412-14-000 LTD CUSTODIAN DISTF	545.21	0.00	545.21	827.58
1-322-02-413-14-000 LTD OTHER	1,473.51	0.00	1,473.51	687.12
1-322-02-413-16-000 LTD IT	4,569.48	0.00	4,569.48	3,931.76
1-322-02-421-04-000 LTD TEACHER MHS	23,850.77	0.00	23,850.77	22,134.84



**Yellowknife District No. 1 Education Authority**

**DFC20-20**

**Year End: June 30, 2022**

**TB - Adjusted G/L Balances - by map no**

<b>Account</b>	<b>Prelim</b>	<b>Adj's</b>	<b>Adj</b>	<b>Adj 06/21</b>
1-322-02-421-05-000 LTD TEACHER JHS	22,181.97	0.00	22,181.97	22,655.66
1-322-02-421-06-000 LTD TEACHER NJM	28,293.89	0.00	28,293.89	25,905.15
1-322-02-421-07-000 LTD TEACHER RLN	22,448.87	0.00	22,448.87	22,205.71
1-322-02-421-09-000 LTD TEACHER WMS	22,393.36	0.00	22,393.36	21,280.60
1-322-02-421-10-000 LTD TEACHER SJF	49,948.65	0.00	49,948.65	45,136.19
1-322-02-421-10-200 COVID 19 LTD TEACHE	0.00	0.00	0.00	2,469.05
1-322-02-421-14-000 LTD TEACHER DISTRIC	4,759.41	0.00	4,759.41	5,254.26
1-322-02-425-04-000 LTD LIBRARIAN MHS	568.25	0.00	568.25	532.72
1-322-02-425-05-000 LTD LIBRARIAN JHS	568.30	0.00	568.30	532.78
1-322-02-425-06-000 LTD LIBRARIAN NJM	461.01	0.00	461.01	418.02
1-322-02-425-07-000 LTD LIBRARIAN RLN	568.18	0.00	568.18	537.23
1-322-02-425-09-000 LTD LIBRARIAN WMS	568.25	0.00	568.25	387.90
1-322-02-425-10-000 LTD LIBRARIAN SJF	1,136.48	0.00	1,136.48	1,065.50
1-322-02-888-14-000 LTD FRENCH	3,759.72	0.00	3,759.72	4,149.29
1-322-04-422-04-000 LTD JK MHS	1,991.82	0.00	1,991.82	2,098.24
1-322-04-422-05-000 LTD JK JHS	4,056.56	0.00	4,056.56	3,688.59
1-322-04-422-06-000 LTD JK NJM	4,405.22	0.00	4,405.22	4,319.44
1-322-04-422-07-000 LTD JK RLN	1,965.62	0.00	1,965.62	2,331.55
1-322-08-414-14-200 COVID 19 LTD CUSTOE	1,900.17	0.00	1,900.17	641.23
1-323-02-411-04-000 EHC SECRETARY MHS	2,210.52	0.00	2,210.52	2,145.12
1-323-02-411-05-000 EHC SECRETARY JHS	2,210.52	0.00	2,210.52	1,071.78
1-323-02-411-06-000 EHC SECRETARY NJM	2,210.52	0.00	2,210.52	2,145.12
1-323-02-411-07-000 EHC SECRETARY RLN	2,210.52	0.00	2,210.52	2,145.12
1-323-02-411-09-000 EHC SECRETARY WMS	2,210.52	0.00	2,210.52	2,145.12
1-323-02-411-10-000 EHC SECRETARY SJF	6,240.30	0.00	6,240.30	6,435.36
1-323-02-412-04-000 EHC CUSTODIAN MHS	2,597.52	0.00	2,597.52	2,028.12
1-323-02-412-05-000 EHC CUSTODIAN JHS	0.00	0.00	0.00	715.56
1-323-02-412-06-000 EHC CUSTODIAN NJM	4,421.04	0.00	4,421.04	4,290.24
1-323-02-412-07-000 EHC CUSTODIAN RLN	4,421.04	0.00	4,421.04	4,290.24
1-323-02-412-09-000 EHC CUSTODIAN WMS	4,421.04	0.00	4,421.04	4,290.24
1-323-02-412-10-000 EHC CUSTODIAN SJF	10,813.20	0.00	10,813.20	10,025.59
1-323-02-412-14-000 EHC CUSTODIAN DISTI	1,819.24	0.00	1,819.24	1,787.34
1-323-02-413-14-000 EHC OTHER	3,164.06	0.00	3,164.06	1,087.88
1-323-02-413-16-000 EHC IT	5,713.78	0.00	5,713.78	5,129.52
1-323-02-421-04-000 EHC TEACHER MHS	32,192.47	0.00	32,192.47	29,979.22
1-323-02-421-05-000 EHC TEACHER JHS	26,393.77	0.00	26,393.77	23,301.77
1-323-02-421-06-000 EHC TEACHER NJM	34,406.35	0.00	34,406.35	34,353.20
1-323-02-421-07-000 EHC TEACHER RLN	30,482.25	0.00	30,482.25	30,213.04
1-323-02-421-09-000 EHC TEACHER WMS	31,204.86	0.00	31,204.86	23,426.28
1-323-02-421-10-000 EHC TEACHER SJF	64,565.10	0.00	64,565.10	59,207.40
1-323-02-421-10-200 COVID 19 EHC TEACHE	0.00	0.00	0.00	4,405.80

**Yellowknife District No. 1 Education Authority**

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Account	Prelim	Adj's	Adj	Adj 06/21
1-323-02-421-14-000 EHC TEACHER DISTRIK	8,352.65	0.00	8,352.65	7,668.71
1-323-02-422-10-000 EHC EA SJF	42.53	0.00	42.53	0.00
1-323-02-425-04-000 EHC LIBRARIAN MHS	1,150.62	0.00	1,150.62	1,101.42
1-323-02-425-05-000 EHC LIBRARIAN JHS	1,150.68	0.00	1,150.68	1,101.48
1-323-02-425-06-000 EHC LIBRARIAN NJM	1,150.67	0.00	1,150.67	1,101.48
1-323-02-425-07-000 EHC LIBRARIAN RLN	1,150.62	0.00	1,150.62	1,111.41
1-323-02-425-09-000 EHC LIBRARIAN WMS	1,150.62	0.00	1,150.62	1,455.72
1-323-02-425-10-000 EHC LIBRARIAN SJF	2,301.30	0.00	2,301.30	2,202.90
1-323-02-888-14-000 EHC FRENCH	4,729.20	0.00	4,729.20	6,943.22
1-323-04-422-04-000 EHC JK MHS	4,602.60	0.00	4,602.60	1,725.48
1-323-04-422-05-000 EHC JK JHS	6,407.28	0.00	6,407.28	4,791.12
1-323-04-422-06-000 EHC JK NJM	7,806.24	0.00	7,806.24	8,719.54
1-323-04-422-07-000 EHC JK RLN	4,602.60	0.00	4,602.60	4,621.83
1-323-08-414-14-200 COVID 19 EHC CUSTOI	3,707.04	0.00	3,707.04	1,250.67
1-324-02-413-14-000 HLTH SPEND ACCT - O	63,410.74	0.00	63,410.74	13,586.20
1-330-02-411-06-000 RPP SECRETARY NJM	4,123.66	0.00	4,123.66	4,039.80
1-330-02-412-04-000 RPP CUSTODIAN MHS	1,621.39	0.00	1,621.39	1,595.16
1-330-02-413-16-000 RPP IT	7,261.17	0.00	7,261.17	7,138.49
1-330-02-888-14-000 RPP FRENCH	0.00	0.00	0.00	26,849.97
1-332-02-411-04-000 NEBS PENSION - SECF	6,171.59	0.00	6,171.59	6,007.90
1-332-02-411-05-000 NEBS PENSION - SECF	5,928.09	0.00	5,928.09	5,700.53
1-332-02-411-07-000 NEBS PENSION - SECF	5,729.39	0.00	5,729.39	5,537.87
1-332-02-411-09-000 NEBS PENSION - SECF	6,171.59	0.00	6,171.59	6,068.40
1-332-02-411-10-000 NEBS PENSION - SECF	15,196.21	0.00	15,196.21	12,985.60
1-332-02-412-04-000 NEBS PENSION - CUST	7,582.87	0.00	7,582.87	2,337.58
1-332-02-412-05-000 NEBS PENSION - CUST	0.00	0.00	0.00	1,505.22
1-332-02-412-06-000 NEBS PENSION - CUST	10,660.60	0.00	10,660.60	10,386.76
1-332-02-412-07-000 NEBS PENSION - CUST	9,423.19	0.00	9,423.19	9,265.22
1-332-02-412-09-000 NEBS PENSION - CUST	10,295.45	0.00	10,295.45	10,092.61
1-332-02-412-10-000 NEBS PENSION - CUST	26,716.93	0.00	26,716.93	22,686.95
1-332-02-412-14-000 NEBS PENSION - CUST	891.16	0.00	891.16	4,590.68
1-332-02-413-14-000 NEBS PENSION - DO	95,685.45	0.00	95,685.45	6,634.33
1-332-02-413-16-000 NEBS PENSION PLAN -	14,857.13	0.00	14,857.13	14,637.49
1-332-02-421-04-000 NEBS PENSION - MH TI	147,119.71	0.00	147,119.71	143,949.36
1-332-02-421-05-000 NEBS PENSION - JHS T	136,459.66	0.00	136,459.66	153,293.45
1-332-02-421-06-000 NEBS PENSION - NJM T	174,796.89	0.00	174,796.89	168,779.99
1-332-02-421-07-000 NEBS PENSION - RLN T	137,722.84	0.00	137,722.84	148,334.28
1-332-02-421-09-000 NEBS PENSION - WMD	136,696.08	0.00	136,696.08	136,091.42
1-332-02-421-10-000 NEBS PENSION - SJF T	320,585.09	0.00	320,585.09	302,336.92
1-332-02-421-10-200 COVID 19 NEBS PENSI	0.00	0.00	0.00	14,058.10
1-332-02-421-14-000 NEBS PENSION - DO TI	19,770.09	0.00	19,770.09	47,526.39

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Account	Prelim	Adj's	Adj	Adj 06/21
1-332-02-425-04-000 NEBS PENSION - MH LI	2,995.48	0.00	2,995.48	2,951.14
1-332-02-425-05-000 NEBS PENSION - JHS L	2,995.56	0.00	2,995.56	2,951.28
1-332-02-425-06-000 NEBS PENSION - NJM I	2,433.57	0.00	2,433.57	2,308.76
1-332-02-425-07-000 NEBS PENSION - RLN L	2,995.44	0.00	2,995.44	2,951.14
1-332-02-425-09-000 NEBS PENSION - WMD	2,995.48	0.00	2,995.48	2,148.71
1-332-02-425-10-000 NEBS PENSION - SJF L	5,991.00	0.00	5,991.00	5,902.41
1-332-02-888-14-000 NEBS PENSION - FREN	20,848.38	0.00	20,848.38	19,933.00
1-332-04-422-04-000 NEBS PENSION - JK MF	10,471.77	0.00	10,471.77	11,745.57
1-332-04-422-05-000 NEBS PENSION - JK JH	21,353.45	0.00	21,353.45	20,420.18
1-332-04-422-06-000 NEBS PENSION - JK NJ	23,221.53	0.00	23,221.53	24,626.56
1-332-04-422-07-000 NEBS PENSION - JK RL	10,361.86	0.00	10,361.86	12,700.69
1-332-08-414-14-200 COVID 19 NEBS CUSTC	9,980.15	0.00	9,980.15	3,482.32
1-337-02-421-09-000 OHS VTA TEACHER WI	0.00	0.00	0.00	(1,900.00)
1-341-02-411-04-000 VTA SECRETARY MHS	723.27	0.00	723.27	710.00
1-341-02-411-05-000 VTA SECRETARY JHS	723.27	0.00	723.27	710.00
1-341-02-411-06-000 VTA SECRETARY NJM	723.27	0.00	723.27	710.00
1-341-02-411-07-000 VTA SECRETARY RLN	723.27	0.00	723.27	710.00
1-341-02-411-09-000 VTA SECRETARY WMS	723.27	0.00	723.27	710.00
1-341-02-411-10-000 VTA SECRETARY SJF	1,692.85	0.00	1,692.85	1,775.00
1-341-02-412-04-000 VTA CUSTODIAN MHS	1,446.55	0.00	1,446.55	1,613.74
1-341-02-412-06-000 VTA CUSTODIAN NJM	1,446.54	0.00	1,446.54	1,420.00
1-341-02-412-07-000 VTA CUSTODIAN RLN	1,265.72	0.00	1,265.72	1,242.50
1-341-02-412-09-000 VTA CUSTODIAN WMS	1,446.54	0.00	1,446.54	1,420.00
1-341-02-412-10-000 VTA CUSTODIAN SJF	3,753.77	0.00	3,753.77	3,427.45
1-341-02-412-14-000 VTA CUSTODIAN DISTF	137.42	0.00	137.42	1,689.80
1-341-02-413-14-000 VTA OTHER	2,169.81	0.00	2,169.81	8,292.88
1-341-02-413-16-000 VTA IT	3,616.35	0.00	3,616.35	3,550.00
1-341-02-421-04-000 VTA TEACHER MHS	11,933.95	0.00	11,933.95	11,005.00
1-341-02-421-05-000 VTA TEACHER JHS	11,210.69	0.00	11,210.69	11,715.00
1-341-02-421-06-000 VTA TEACHER NJM	14,103.76	0.00	14,103.76	13,548.00
1-341-02-421-07-000 VTA TEACHER RLN	11,195.12	0.00	11,195.12	11,049.38
1-341-02-421-09-000 VTA TEACHER WMS	11,210.69	0.00	11,210.69	11,182.50
1-341-02-421-10-000 VTA TEACHER SJF	24,713.54	0.00	24,713.54	23,119.38
1-341-02-421-10-200 COVID 19 VTA TEACHE	0.00	0.00	0.00	1,420.00
1-341-02-421-14-000 VTA TEACHER DISTRIC	723.27	0.00	723.27	710.00
1-341-02-425-04-000 VTA LIBRARIAN MHS	361.64	0.00	361.64	355.00
1-341-02-425-05-000 VTA LIBRARIAN JHS	361.64	0.00	361.64	355.00
1-341-02-425-06-000 VTA LIBRARIAN NJM	361.64	0.00	361.64	355.00
1-341-02-425-07-000 VTA LIBRARIAN RLN	361.63	0.00	361.63	355.00
1-341-02-425-09-000 VTA LIBRARIAN WMS	361.64	0.00	361.64	355.00
1-341-02-425-10-000 VTA LIBRARIAN SJF	723.27	0.00	723.27	710.00

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TB - Adjusted G/L Balances - by map no

Account	Prelim	Adj's	Adj	Adj 06/21
1-341-02-888-14-000 VTA FRENCH	2,809.71	0.00	2,809.71	2,263.12
1-341-04-422-04-000 VTA JK MHS	1,446.54	0.00	1,446.54	1,420.00
1-341-04-422-05-000 VTA JK JHS	2,893.08	0.00	2,893.08	2,840.00
1-341-04-422-06-000 VTA JK NJM	2,893.08	0.00	2,893.08	2,840.00
1-341-04-422-07-000 VTA JK RLN	1,446.54	0.00	1,446.54	1,420.00
1-342-02-413-14-000 XMAS OTHER	500.00	0.00	500.00	500.00
1-342-02-413-16-000 XMAS TECH	2,700.00	0.00	2,700.00	2,700.00
1-342-02-421-04-000 XMAS TEACHER MHS	1,900.00	0.00	1,900.00	2,100.00
1-342-02-421-05-000 XMAS TEACHER JHS	1,900.00	0.00	1,900.00	3,400.00
1-342-02-421-06-000 XMAS TEACHER NJM	5,050.00	0.00	5,050.00	4,700.00
1-342-02-421-07-000 XMAS TEACHER RLN	5,400.00	0.00	5,400.00	5,400.00
1-342-02-421-09-000 XMAS TEACHER WMS	3,400.00	0.00	3,400.00	3,400.00
1-342-02-421-10-000 XMAS TEACHER SJF	13,350.00	0.00	13,350.00	13,893.75
1-342-02-421-14-000 XMAS TEACHER DISTF	2,000.00	0.00	2,000.00	1,000.00
1-342-02-425-04-000 XMAS LIBRARIAN MHS	350.00	0.00	350.00	350.00
1-342-02-425-05-000 XMAS LIBRARIAN JHS	500.00	0.00	500.00	500.00
1-342-02-425-09-000 XMAS LIBRARIAN WMS	700.00	0.00	700.00	0.00
1-342-02-425-10-000 XMAS LIBRARIAN SJF	1,000.00	0.00	1,000.00	1,000.00
1-342-02-888-14-000 XMAS FRENCH	1,200.00	0.00	1,200.00	2,200.00
1-345-02-411-04-000 VTA HEALTH & SAFETY	0.00	0.00	0.00	5,000.00
1-345-02-411-06-000 VTA HEALTH & SAFETY	0.00	0.00	0.00	5,000.00
1-345-02-411-10-000 VTA HEALTH & SAFETY	5,000.00	0.00	5,000.00	15,500.00
1-345-02-411-14-000 VTA HEALTH & SAFETY	0.00	0.00	0.00	4,300.00
<b>90.310.02 Benefits -School Programs</b>	<b>3,585,853.10</b>	<b>0.00</b>	<b>3,585,853.10</b>	<b>3,430,403.63</b>
1-310-02-421-07-342 CPP TEACHERS RLN J	0.00	0.00	0.00	1,896.15
1-310-02-422-09-342 CPP WMS JORDAN'S P	0.00	0.00	0.00	4,053.40
1-310-05-001-04-000 CPP INCLUSIVE SCHO	967.92	0.00	967.92	2,139.66
1-310-05-001-05-000 CPP INCLUSIVE SCHO	252.71	0.00	252.71	337.54
1-310-05-001-06-000 CPP INCLUSIVE SCHO	835.51	0.00	835.51	1,407.09
1-310-05-001-07-000 CPP INCLUSIVE SCHO	1,291.09	0.00	1,291.09	1,650.76
1-310-05-001-09-000 CPP INCLUSIVE SCHO	100.79	0.00	100.79	247.80
1-310-05-001-10-000 CPP INCLUSIVE SCHO	605.09	0.00	605.09	880.06
1-310-05-001-14-000 CPP INCLUSIVE SCHO	388.16	0.00	388.16	1,213.83
1-310-05-421-04-000 CPP INCLUSIVE SCHO	9,807.91	0.00	9,807.91	9,652.22
1-310-05-421-05-000 CPP INCLUSIVE SCHO	13,397.06	0.00	13,397.06	9,542.24
1-310-05-421-06-000 CPP INCLUSIVE SCHO	13,680.63	0.00	13,680.63	8,676.45
1-310-05-421-07-000 CPP INCLUSIVE SCHO	12,391.31	0.00	12,391.31	13,104.97
1-310-05-421-09-000 CPP INCLUSIVE SCHO	8,368.26	0.00	8,368.26	6,332.90
1-310-05-421-10-000 CPP INCLUSIVE SCHO	10,499.40	0.00	10,499.40	15,832.25
1-310-05-421-14-000 CPP INCLUSIVE SCHO	3,499.80	0.00	3,499.80	6,489.74

**Yellowknife District No. 1 Education Authority****DFC20-24**

Year End: June 30, 2022

TB - Adjusted G/L Balances - by map no

Account	Prelim	Adj's	Adj	Adj 06/21
1-310-05-422-04-000 CPP INCLUSIVE SCHO	19,403.93	0.00	19,403.93	21,127.32
1-310-05-422-05-000 CPP INCLUSIVE SCHO	6,528.08	0.00	6,528.08	6,017.92
1-310-05-422-06-000 CPP INCLUSIVE SCHO	18,654.98	0.00	18,654.98	11,750.69
1-310-05-422-07-000 CPP INCLUSIVE SCHO	24,088.32	0.00	24,088.32	19,601.40
1-310-05-422-09-000 CPP INCLUSIVE SCHO	9,964.38	0.00	9,964.38	8,605.77
1-310-05-422-10-000 CPP INCLUSIVE SCHO	28,101.36	0.00	28,101.36	23,734.18
1-310-05-422-14-000 CPP SPECIAL NEEDS E	0.00	0.00	0.00	3,069.30
1-310-05-427-09-000 CPP SPEC. NEEDS CO	40.37	0.00	40.37	4,873.10
1-310-05-427-10-000 CPP SPEC. NEEDS CO	0.00	0.00	0.00	6,332.90
1-311-02-421-07-342 EI TEACHER RLN JP	0.00	0.00	0.00	701.23
1-311-02-422-09-342 EI WMS JORDAN'S PRI	0.00	0.00	0.00	1,583.92
1-311-05-001-04-000 EI SPECIAL NEEDS MH	436.23	0.00	436.23	1,127.99
1-311-05-001-05-000 EI SPECIAL NEEDS JH	118.27	0.00	118.27	171.29
1-311-05-001-06-000 EI SPECIAL NEEDS NJ	380.14	0.00	380.14	669.83
1-311-05-001-07-000 EI SPECIAL NEEDS RLI	591.42	0.00	591.42	820.72
1-311-05-001-09-000 EI SPECIAL NEEDS WM	52.98	0.00	52.98	140.12
1-311-05-001-10-000 EI SPECIAL NEEDS SJF	278.81	0.00	278.81	424.48
1-311-05-001-14-000 EI SPECIAL NEEDS DIS	198.74	0.00	198.74	574.35
1-311-05-421-04-000 EI INCLUSIVE SCHOOL	3,387.28	0.00	3,387.28	3,429.46
1-311-05-421-05-000 EI INCLUSIVE SCHOOL	4,752.11	0.00	4,752.11	3,480.65
1-311-05-421-06-000 EI INCLUSIVE SCHOOL	4,713.38	0.00	4,713.38	3,104.46
1-311-05-421-07-000 EI INCLUSIVE SCHOOL	4,301.31	0.00	4,301.31	4,754.72
1-311-05-421-09-000 EI INCLUSIVE SCHOOL	2,887.42	0.00	2,887.42	2,236.24
1-311-05-421-10-000 EI INCLUSIVE SCHOOL	3,592.77	0.00	3,592.77	5,590.63
1-311-05-421-14-000 EI INCLUSIVE SCHOOL	1,197.60	0.00	1,197.60	2,315.23
1-311-05-422-04-000 EI INCLUSIVE SCHOOL	6,877.20	0.00	6,877.20	7,934.10
1-311-05-422-05-000 EI INCLUSIVE SCHOOL	2,291.33	0.00	2,291.33	2,250.31
1-311-05-422-06-000 EI INCLUSIVE SCHOOL	6,583.01	0.00	6,583.01	4,249.05
1-311-05-422-07-000 EI INCLUSIVE SCHOOL	8,452.96	0.00	8,452.96	7,164.05
1-311-05-422-09-000 EI INCLUSIVE SCHOOL	3,466.44	0.00	3,466.44	3,191.48
1-311-05-422-10-000 EI INCLUSIVE SCHOOL	10,643.81	0.00	10,643.81	9,474.13
1-311-05-422-14-000 EI SPECIAL NEEDS EA	0.00	0.00	0.00	1,104.22
1-311-05-427-09-000 EI SPEC. NEEDS COUN	19.86	0.00	19.86	1,784.76
1-311-05-427-10-000 EI SPEC. NEEDS COUN	0.00	0.00	0.00	2,236.21
1-312-02-421-07-342 WCB TEACHERS RLN	0.00	0.00	0.00	559.70
1-312-02-422-09-342 WCB WM JORDAN'S PI	0.00	0.00	0.00	882.89
1-312-05-421-04-000 WCB INCLUSIVE SCHC	2,675.31	0.00	2,675.31	3,566.57
1-312-05-421-05-000 WCB INCLUSIVE SCHC	3,044.10	0.00	3,044.10	2,356.26
1-312-05-421-06-000 WCB INCLUSIVE SCHC	3,528.60	0.00	3,528.60	3,047.94
1-312-05-421-07-000 WCB INCLUSIVE SCHC	3,329.91	0.00	3,329.91	3,780.31
1-312-05-421-09-000 WCB INCLUSIVE SCHC	2,456.87	0.00	2,456.87	2,061.08

**Yellowknife District No. 1 Education Authority****DFC20-25**

Year End: June 30, 2022

TB - Adjusted G/L Balances - by map no

Account	Prelim	Adj's	Adj	Adj 06/21
1-312-05-421-10-000 WCB INCLUSIVE SCHC	3,158.89	0.00	3,158.89	5,540.57
1-312-05-421-14-000 WCB INCLUSIVE SCHC	1.88	0.00	1.88	0.00
1-312-05-422-04-000 WCB EA IS MHS	4,217.74	0.00	4,217.74	5,029.16
1-312-05-422-05-000 WCB EA IS JHS	1,451.93	0.00	1,451.93	1,439.29
1-312-05-422-06-000 WCB EA IS NJM	4,030.80	0.00	4,030.80	3,017.67
1-312-05-422-07-000 WCB EA IS RLN	5,222.32	0.00	5,222.32	4,677.22
1-312-05-422-09-000 WCB EA IS WMS	2,174.80	0.00	2,174.80	2,090.24
1-312-05-422-10-000 WCB EA IS SJF	7,080.68	0.00	7,080.68	6,717.28
1-312-05-422-14-000 WCB EA IS DISTRICT	1.56	0.00	1.56	0.00
1-312-05-427-09-000 WCB COUNSELORS ST	10.60	0.00	10.60	1,129.02
1-312-05-427-10-000 WCB COUNSELORS ST	0.00	0.00	0.00	2,227.57
1-320-02-421-07-342 LIFE INSURANCE TEAC	0.00	0.00	0.00	285.51
1-320-02-422-09-342 LIFE WM JORDAN'S PF	0.00	0.00	0.00	395.04
1-320-05-421-04-000 LIFE INSURANCE IS TE	1,963.08	0.00	1,963.08	2,009.16
1-320-05-421-05-000 LIFE INSURANCE IS TE	1,662.50	0.00	1,662.50	998.86
1-320-05-421-06-000 LIFE INSURANCE IS TE	2,059.04	0.00	2,059.04	1,666.80
1-320-05-421-07-000 LIFE INSURANCE IS TE	2,080.44	0.00	2,080.44	1,990.55
1-320-05-421-09-000 LIFE INSURANCE IS TE	1,428.20	0.00	1,428.20	1,270.62
1-320-05-421-10-000 LIFE INSURANCE IS TE	2,202.14	0.00	2,202.14	3,338.88
1-320-05-421-14-000 LIFE INSURANCE IS TE	760.66	0.00	760.66	1,409.28
1-320-05-422-04-000 LIFE INSURANCE IS EA	2,127.44	0.00	2,127.44	1,956.06
1-320-05-422-05-000 LIFE INSURANCE IS EA	565.20	0.00	565.20	685.86
1-320-05-422-06-000 LIFE INSURANCE IS EA	2,113.18	0.00	2,113.18	1,299.51
1-320-05-422-07-000 LIFE INSURANCE IS EA	2,617.08	0.00	2,617.08	2,218.37
1-320-05-422-09-000 LIFE INSURANCE IS EA	1,110.20	0.00	1,110.20	1,004.83
1-320-05-422-10-000 LIFE INSURANCE IS EA	3,149.71	0.00	3,149.71	2,912.15
1-320-05-422-14-000 LIFE INSURANCE SN E	0.00	0.00	0.00	394.44
1-320-05-427-09-000 LIFE INSURANCE SN C	0.00	0.00	0.00	528.84
1-320-05-427-10-000 LIFE INSURANCE SN C	0.00	0.00	0.00	1,409.28
1-321-02-422-09-342 DENTAL WM JORDAN'S	0.00	0.00	0.00	541.91
1-321-05-421-04-000 DENTAL INCL SCHOOL	2,693.24	0.00	2,693.24	2,642.20
1-321-05-421-05-000 DENTAL INCL SCHOOL	4,173.26	0.00	4,173.26	1,211.58
1-321-05-421-06-000 DENTAL INCL SCHOOL	5,261.21	0.00	5,261.21	4,356.66
1-321-05-421-07-000 DENTAL INCL SCHOOL	5,199.84	0.00	5,199.84	4,087.30
1-321-05-421-09-000 DENTAL INCL SCHOOL	2,336.16	0.00	2,336.16	2,818.92
1-321-05-421-10-000 DENTAL INCL SCHOOL	4,069.44	0.00	4,069.44	7,383.12
1-321-05-421-14-000 DENTAL INCL SCHOOL	1,733.28	0.00	1,733.28	3,396.24
1-321-05-422-04-000 DENTAL INCL SCHOOL	9,269.28	0.00	9,269.28	11,501.96
1-321-05-422-05-000 DENTAL INCL SCHOOL	2,170.08	0.00	2,170.08	3,272.46
1-321-05-422-06-000 DENTAL INCL SCHOOL	9,881.36	0.00	9,881.36	5,974.98
1-321-05-422-07-000 DENTAL INCL SCHOOL	10,019.70	0.00	10,019.70	8,830.18

**Yellowknife District No. 1 Education Authority**

**DFC20-26**

Year End: June 30, 2022

TB - Adjusted G/L Balances - by map no

Account	Prelim	Adj's	Adj	Adj 06/21
1-321-05-422-09-000 DENTAL INCL SCHOOL	5,199.84	0.00	5,199.84	5,094.36
1-321-05-422-10-000 DENTAL INCL SCHOOL	10,108.24	0.00	10,108.24	12,639.86
1-321-05-422-14-000 DENTAL SPECIAL NEEI	0.00	0.00	0.00	1,698.12
1-321-05-427-09-000 DENTAL SPEC NEEDS	0.00	0.00	0.00	442.98
1-321-05-427-10-000 DENTAL SPEC NEEDS	0.00	0.00	0.00	3,396.24
1-322-02-421-07-342 LTD TEACHER RLN JP	0.00	0.00	0.00	767.15
1-322-02-422-09-342 LTD WM JORDAN'S PR	0.00	0.00	0.00	1,063.06
1-322-05-421-04-000 LTD INCL SCHOOLING	3,786.96	0.00	3,786.96	4,186.23
1-322-05-421-05-000 LTD INCL SCHOOLING	3,542.64	0.00	3,542.64	2,391.48
1-322-05-421-06-000 LTD INCL SCHOOLING	4,458.84	0.00	4,458.84	3,580.68
1-322-05-421-07-000 LTD INCL SCHOOLING	4,397.76	0.00	4,397.76	4,179.01
1-322-05-421-09-000 LTD INCL SCHOOLING	2,931.84	0.00	2,931.84	2,794.32
1-322-05-421-10-000 LTD INCL SCHOOLING	4,397.76	0.00	4,397.76	6,985.80
1-322-05-421-14-000 LTD INCL SCHOOLING	1,465.92	0.00	1,465.92	2,794.32
1-322-05-422-04-000 LTD INCL SCHOOLING	5,599.19	0.00	5,599.19	5,265.36
1-322-05-422-05-000 LTD INCL SCHOOLING	1,505.78	0.00	1,505.78	1,846.92
1-322-05-422-06-000 LTD INCL SCHOOLING	5,628.03	0.00	5,628.03	3,514.15
1-322-05-422-07-000 LTD INCL SCHOOLING	6,978.02	0.00	6,978.02	5,989.80
1-322-05-422-09-000 LTD INCL SCHOOLING	2,957.20	0.00	2,957.20	2,704.89
1-322-05-422-10-000 LTD INCL SCHOOLING	8,359.51	0.00	8,359.51	7,862.76
1-322-05-422-14-000 LTD SPECIAL NEEDS E	0.00	0.00	0.00	1,065.50
1-322-05-427-09-000 LTD SPEC NEEDS COL	0.00	0.00	0.00	1,397.16
1-322-05-427-10-000 LTD SPEC NEEDS COL	0.00	0.00	0.00	2,794.32
1-323-02-422-09-342 EHC WM JORDAN'S PF	0.00	0.00	0.00	843.58
1-323-05-421-04-000 EHC INCL SCHOOLING	3,712.93	0.00	3,712.93	3,513.64
1-323-05-421-05-000 EHC INCL SCHOOLING	5,604.65	0.00	5,604.65	2,461.70
1-323-05-421-06-000 EHC INCL SCHOOLING	7,029.99	0.00	7,029.99	5,693.00
1-323-05-421-07-000 EHC INCL SCHOOLING	6,903.90	0.00	6,903.90	5,379.67
1-323-05-421-09-000 EHC INCL SCHOOLING	3,203.64	0.00	3,203.64	3,737.64
1-323-05-421-10-000 EHC INCL SCHOOLING	5,504.94	0.00	5,504.94	9,674.34
1-323-05-421-14-000 EHC INCL SCHOOLING	2,301.30	0.00	2,301.30	4,405.80
1-323-05-422-04-000 EHC INCL SCHOOLING	12,408.84	0.00	12,408.84	14,974.86
1-323-05-422-05-000 EHC INCL SCHOOLING	3,217.00	0.00	3,217.00	4,405.80
1-323-05-422-06-000 EHC INCL SCHOOLING	13,148.37	0.00	13,148.37	7,804.76
1-323-05-422-07-000 EHC INCL SCHOOLING	13,494.32	0.00	13,494.32	11,648.54
1-323-05-422-09-000 EHC INCL SCHOOLING	6,903.90	0.00	6,903.90	6,608.70
1-323-05-422-10-000 EHC INCL SCHOOLING	13,683.94	0.00	13,683.94	16,605.45
1-323-05-422-14-000 EHC SPECIAL NEEDS E	0.00	0.00	0.00	3,437.90
1-323-05-427-09-000 EHC SPEC NEEDS COL	0.00	0.00	0.00	647.04
1-323-05-427-10-000 EHC SPEC NEEDS COL	0.00	0.00	0.00	4,405.80
1-332-02-421-07-342 NEBS PENSION - RLN T	0.00	0.00	0.00	4,223.08

**Yellowknife District No. 1 Education Authority**

**DFC20-27**

**Year End: June 30, 2022**

**TB - Adjusted G/L Balances - by map no**

<b>Account</b>	<b>Prelim</b>	<b>Adj's</b>	<b>Adj</b>	<b>Adj 06/21</b>
1-332-02-422-06-342 NEBS EA JORDAN'S PF	0.00	0.00	0.00	7,921.34
1-332-02-422-09-342 NEBS - WM JORDAN'S	0.00	0.00	0.00	2,184.83
1-332-05-421-04-000 NEBS PENSION INCL S	27,608.39	0.00	27,608.39	30,088.61
1-332-05-421-05-000 NEBS PENSION INCL S	24,013.87	0.00	24,013.87	15,190.16
1-332-05-421-06-000 NEBS PENSION INCL S	29,420.42	0.00	29,420.42	25,994.82
1-332-05-421-07-000 NEBS PENSION INCL S	29,451.23	0.00	29,451.23	20,331.15
1-332-05-421-09-000 NEBS PENSION INCL S	20,088.30	0.00	20,088.30	18,973.73
1-332-05-421-10-000 NEBS PENSION INCL S	31,232.48	0.00	31,232.48	50,012.23
1-332-05-421-14-000 NEBS PENSION INCL S	12,220.85	0.00	12,220.85	22,588.02
1-332-05-422-04-000 NEBS PENSION INCL S	29,504.05	0.00	29,504.05	34,007.33
1-332-05-422-05-000 NEBS PENSION INCL S	7,925.85	0.00	7,925.85	10,231.32
1-332-05-422-06-000 NEBS PENSION INCL S	30,468.70	0.00	30,468.70	18,662.66
1-332-05-422-07-000 NEBS PENSION INCL S	36,504.30	0.00	36,504.30	33,139.94
1-332-05-422-09-000 NEBS PENSION INCL S	15,587.97	0.00	15,587.97	14,194.83
1-332-05-422-10-000 NEBS PENSION INCL S	44,069.40	0.00	44,069.40	43,165.85
1-332-05-422-14-000 NEBS PENSION - DO S	0.00	0.00	0.00	5,902.41
1-332-05-427-09-000 NEBS PENSION - WMD	0.00	0.00	0.00	7,915.68
1-332-05-427-10-000 NEBS PENSION - SJF S	0.00	0.00	0.00	21,312.19
1-341-02-421-07-342 VTA TEACHER RLN JP	0.00	0.00	0.00	355.00
1-341-02-422-09-342 VTA WM JORDAN'S PR	0.00	0.00	0.00	1,065.00
1-341-05-421-04-000 VTA INCL SCHOOLING	1,446.54	0.00	1,446.54	2,130.00
1-341-05-421-05-000 VTA INCL SCHOOLING	2,169.81	0.00	2,169.81	710.00
1-341-05-421-06-000 VTA INCL SCHOOLING	2,893.08	0.00	2,893.08	1,420.00
1-341-05-421-07-000 VTA INCL SCHOOLING	2,169.81	0.00	2,169.81	2,130.00
1-341-05-421-09-000 VTA INCL SCHOOLING	2,169.81	0.00	2,169.81	1,420.00
1-341-05-421-10-000 VTA INCL SCHOOLING	2,169.81	0.00	2,169.81	3,550.00
1-341-05-421-10-250 VTA MAGNET FACILITIE	2,169.81	0.00	2,169.81	0.00
1-341-05-421-14-000 VTA INCL SCHOOLING	723.27	0.00	723.27	1,420.00
1-341-05-421-14-250 VTA MAGNET FACILITIE	723.27	0.00	723.27	0.00
1-341-05-422-04-000 VTA INCL SCHOOLING	4,339.62	0.00	4,339.62	4,970.00
1-341-05-422-05-000 VTA INCL SCHOOLING	1,062.12	0.00	1,062.12	1,420.00
1-341-05-422-06-000 VTA INCL SCHOOLING	4,246.95	0.00	4,246.95	2,543.00
1-341-05-422-07-000 VTA INCL SCHOOLING	5,239.59	0.00	5,239.59	4,615.00
1-341-05-422-09-000 VTA INCL SCHOOLING	2,169.81	0.00	2,169.81	1,952.50
1-341-05-422-10-000 VTA INCL SCHOOLING	6,581.76	0.00	6,581.76	5,738.00
1-341-05-422-14-000 VTA SPECIAL NEEDS E	0.00	0.00	0.00	710.00
1-341-05-427-09-000 VTA SPEC NEEDS COL	0.00	0.00	0.00	532.50
1-341-05-427-10-000 VTA SPEC NEEDS COL	0.00	0.00	0.00	1,420.00
1-342-05-421-04-000 XMAS INCL SCHOOLIN	700.00	0.00	700.00	1,000.00
1-342-05-421-06-000 XMAS INCL SCHOOLIN	350.00	0.00	350.00	560.00
1-342-05-421-09-000 XMAS INCL SCHOOLIN	1,000.00	0.00	1,000.00	1,000.00



**Yellowknife District No. 1 Education Authority**

**DFC20-28**

Year End: June 30, 2022

TB - Adjusted G/L Balances - by map no

Account	Prelim	Adj's	Adj	Adj 06/21
1-342-05-421-10-000 XMAS INCL SCHOOLIN	1,700.00	0.00	1,700.00	2,700.00
1-342-05-421-14-000 XMAS INCL SCHOOLIN	700.00	0.00	700.00	1,700.00
1-342-05-422-04-000 XMAS INCL SCHOOLIN	1,000.00	0.00	1,000.00	1,000.00
1-342-05-422-06-000 XMAS INCL SCHOOLIN	700.00	0.00	700.00	1,700.00
1-342-05-422-07-000 XMAS SPECIAL NEEDS	0.00	0.00	0.00	1,000.00
1-342-05-422-09-000 XMAS INCL SCHOOLIN	700.00	0.00	700.00	700.00
1-342-05-422-10-000 XMAS INCL SCHOOLIN	3,700.00	0.00	3,700.00	4,700.00
1-342-05-422-14-000 XMAS SPECIAL NEEDS	0.00	0.00	0.00	700.00
1-342-05-427-09-000 XMAS SPEC NEEDS W	0.00	0.00	0.00	1,000.00
1-342-05-427-10-000 XMAS SPEC NEEDS CC	0.00	0.00	0.00	2,000.00
<b>90.310.05 Benefits -Inclusive Schooling</b>	<b>928,477.96</b>	<b>0.00</b>	<b>928,477.96</b>	<b>1,023,601.46</b>
1-310-05-421-10-250 CPP MAGNET FACILITII	11,987.74	0.00	11,987.74	0.00
1-310-05-421-14-250 CPP MAGNET FACILITII	1,606.29	0.00	1,606.29	0.00
1-311-05-421-10-250 EI MAGNET FACILITIES	4,665.50	0.00	4,665.50	0.00
1-311-05-421-14-250 EI MAGNET FACILITIES	530.05	0.00	530.05	0.00
1-312-05-421-10-250 WCB MAGNET FACILIT	3,500.32	0.00	3,500.32	0.00
1-312-05-421-14-250 WCB MAGNET FACILIT	673.40	0.00	673.40	0.00
1-320-05-421-10-250 LIFE MAGNET FACILITII	2,402.20	0.00	2,402.20	0.00
1-320-05-421-14-250 LIFE MAGNET FACILITII	570.26	0.00	570.26	0.00
1-321-05-421-10-250 DENTAL MAGNET FACI	5,783.80	0.00	5,783.80	0.00
1-321-05-421-14-250 DENTAL MAGNET FACI	1,149.32	0.00	1,149.32	0.00
1-322-05-421-10-250 LTD MAGNET FACILITIE	4,764.24	0.00	4,764.24	0.00
1-322-05-421-14-250 LTD MAGNET FACILITIE	1,099.44	0.00	1,099.44	0.00
1-323-05-421-10-250 EHC MAGNET FACILITI	7,470.59	0.00	7,470.59	0.00
1-323-05-421-14-250 EHC MAGNET FACILITI	1,734.61	0.00	1,734.61	0.00
1-332-05-421-10-250 NEBS MAGNET FACILITII	33,810.24	0.00	33,810.24	0.00
1-332-05-421-14-250 NEBS MAGNET FACILITII	8,047.68	0.00	8,047.68	0.00
1-342-05-421-10-250 XMAS MAGNET FACILIT	2,000.00	0.00	2,000.00	0.00
1-342-05-421-14-250 XMAS MAGNET FACILIT	1,000.00	0.00	1,000.00	0.00
<b>90.310.05.250 Benefits -Incl. Schl. -Magnet</b>	<b>92,795.68</b>	<b>0.00</b>	<b>92,795.68</b>	<b>0.00</b>
1-310-02-103-04-342 CPP SUBS ADMIN JP M	3,499.80	(3,499.80)	0.00	0.00
1-310-02-422-04-342 CPP MH JORDAN'S PR	53,238.12	0.00	53,238.12	35,967.08
1-310-02-422-06-342 CPP NJM JORDAN'S PF	18,253.60	0.00	18,253.60	11,284.40
1-310-02-422-07-342 CPP EA RLN JORDAN'S	29,601.89	0.00	29,601.89	33,375.36
1-310-02-422-10-342 CPP SJF JORDAN'S PR	16,891.57	0.00	16,891.57	6,073.67
1-311-02-103-04-342 EI SUBS ADMIN JP MHS	1,197.59	(1,197.59)	0.00	0.00
1-311-02-422-04-342 EI MH JORDAN'S PRINC	19,442.67	0.00	19,442.67	13,889.99
1-311-02-422-06-342 EI NJM JORDAN'S PRIN	7,009.56	0.00	7,009.56	4,608.02
1-311-02-422-07-342 EI EA RLN JORDAN'S P	11,357.46	0.00	11,357.46	13,187.21

**Yellowknife District No. 1 Education Authority**

**DFC20-29**

Year End: June 30, 2022

TB - Adjusted G/L Balances - by map no

Account	Prelim	Adj's	Adj	Adj 06/21
1-311-02-422-10-342 EI SJF JORDAN'S PRIN	6,312.65	0.00	6,312.65	2,360.66
1-312-02-103-04-342 WCB SUBS ADMIN JP M	1,040.61	(1,040.61)	0.00	0.00
1-312-02-422-04-342 WCB MH JORDAN'S PF	11,733.54	0.00	11,733.54	8,738.38
1-312-02-422-06-342 WCB NJM JORDAN'S P	3,777.00	0.00	3,777.00	2,535.19
1-312-02-422-07-342 WCB RLN JORDAN'S P	6,102.39	0.00	6,102.39	7,498.53
1-312-02-422-10-342 WCB SJF JORDAN'S PF	3,735.67	0.00	3,735.67	1,324.44
1-320-02-103-04-342 LIFE SUBS ADMIN JP M	707.52	(707.52)	0.00	0.00
1-320-02-422-04-342 LIFE EA MH JORDAN'S	4,924.42	0.00	4,924.42	4,078.13
1-320-02-422-06-342 LIFE EA NJM JORDAN'S	1,594.58	0.00	1,594.58	770.98
1-320-02-422-07-342 LIFE EA RLN JORDAN'S	2,140.70	0.00	2,140.70	3,078.47
1-320-02-422-10-342 LIFE SJF JORDAN'S PR	1,895.68	0.00	1,895.68	379.84
1-321-02-103-04-342 DENTAL SUBS ADMIN .	1,733.28	(1,733.28)	0.00	0.00
1-321-02-422-04-342 DENTAL EA MH JORDA	19,043.82	0.00	19,043.82	15,572.44
1-321-02-422-06-342 DENTAL EA NJ JORDAI	6,879.22	0.00	6,879.22	3,939.76
1-321-02-422-07-342 DENTAL EA RLN JORD	8,201.52	0.00	8,201.52	16,464.48
1-321-02-422-10-342 DENTAL SJF JORDAN'S	9,070.42	0.00	9,070.42	590.64
1-322-02-103-04-342 LTD SUBS ADMIN JP M	1,465.92	(1,465.92)	0.00	0.00
1-322-02-422-04-342 LTD EA MH JORDAN'S	13,002.55	0.00	13,002.55	10,374.69
1-322-02-422-06-342 LTD EA NJM JORDAN'S	4,239.04	0.00	4,239.04	2,073.74
1-322-02-422-07-342 LTD EA RLN JORDAN'S	5,691.41	0.00	5,691.41	8,285.40
1-322-02-422-10-342 LTD SJF JORDAN'S PR	5,040.62	0.00	5,040.62	1,019.24
1-323-02-103-04-342 EHC SUBS ADMIN JP M	2,301.30	(2,301.30)	0.00	0.00
1-323-02-422-04-342 EHC EA MH JORDAN'S	25,603.04	0.00	25,603.04	20,566.78
1-323-02-422-06-342 EHC EA NJM JORDAN'S	9,329.50	0.00	9,329.50	5,196.53
1-323-02-422-07-342 EHC EA RLN JORDAN'S	11,245.82	0.00	11,245.82	21,584.10
1-323-02-422-10-342 EHC SJF JORDAN'S PF	12,097.40	0.00	12,097.40	862.74
1-332-02-103-04-342 NEBS SUBS ADMIN JP	9,952.44	(9,952.44)	0.00	0.00
1-332-02-422-04-342 NEBS -MH EA JORDAN	51,239.81	0.00	51,239.81	61,173.97
1-332-02-422-07-342 NEBS -RLN EA JORDA	4,626.91	0.00	4,626.91	37,565.89
1-332-02-422-10-342 NEBS SJF JORDAN'S P	11,335.00	0.00	11,335.00	5,772.94
1-341-02-421-04-342 VTA TE MHS JORDAN'S	1,446.54	0.00	1,446.54	2,840.00
1-341-02-421-10-342 VTA TEACHER SJF JP	723.27	0.00	723.27	0.00
1-341-02-422-04-342 VTA EA MH JORDAN'S	9,876.09	0.00	9,876.09	4,899.00
1-341-02-422-06-342 VTA EA NJM JORDAN'S	3,988.89	0.00	3,988.89	2,130.00
1-341-02-422-07-342 VTA EA RLN JORDAN'S	6,624.37	0.00	6,624.37	6,684.00
1-341-02-422-10-342 VTA SJF JORDAN'S PR	3,616.35	0.00	3,616.35	1,065.00
<b>90.310.06 Benefits -Jordan's Principle</b>	<b>442,831.55</b>	<b>(21,898.46)</b>	<b>420,933.09</b>	<b>377,811.69</b>
1-310-14-000-14-000 CPP MAINTENANCE	15,917.94	0.00	15,917.94	15,326.82
1-311-14-000-14-000 EI MAINTENANCE	5,488.64	0.00	5,488.64	5,564.93
1-312-14-000-14-000 WCB MAINTENANCE	4,649.58	0.00	4,649.58	5,005.99

**Yellowknife District No. 1 Education Authority**

**DFC20-30**

Year End: June 30, 2022

TB - Adjusted G/L Balances - by map no

Account	Prelim	Adj's	Adj	Adj 06/21
1-320-14-000-14-000 LIFE INSURANCE MAIN	2,967.38	0.00	2,967.38	2,570.65
1-321-14-000-14-000 DENTAL MAINTENANCE	8,971.31	0.00	8,971.31	9,144.40
1-322-14-000-14-000 LTD MAINTENANCE	7,527.30	0.00	7,527.30	6,507.58
1-323-14-000-14-000 EHC MAINTENANCE	11,825.99	0.00	11,825.99	11,798.18
1-330-14-000-14-000 RPP MAINTENANCE	7,763.29	0.00	7,763.29	7,730.09
1-332-14-000-14-000 NEBS PENSION - MAIN	29,452.73	0.00	29,452.73	28,103.83
1-341-14-000-14-000 VTA MAINTENANCE	4,510.02	0.00	4,510.02	5,042.05
1-342-14-000-14-000 XMAS MAINTENANCE	1,000.00	0.00	1,000.00	700.00
<b>90.310.14 Benefits -Maintenance</b>	<b>100,074.18</b>	<b>0.00</b>	<b>100,074.18</b>	<b>97,494.52</b>
1-310-02-000-14-342 CPP JP ADMIN DO	4,645.69	0.00	4,645.69	0.00
1-310-08-000-14-000 CPP BOARD ADMIN	33,997.19	0.00	33,997.19	29,701.95
1-310-08-000-14-011 CPP RETURNING OFFIC	663.81	0.00	663.81	166.35
1-311-02-000-14-342 EI JP ADMIN DO	1,715.33	0.00	1,715.33	0.00
1-311-08-000-14-000 EI BOARD ADMIN	10,832.52	0.00	10,832.52	9,580.20
1-311-08-000-14-011 EI RETURNING OFFICE	312.16	0.00	312.16	86.88
1-312-02-000-14-342 WCB JPD ADMIN DO	937.76	0.00	937.76	0.00
1-312-08-000-14-000 WCB ADMIN	9,716.44	0.00	9,716.44	8,701.75
1-312-08-000-14-011 WCB RETURNING OFF	158.06	0.00	158.06	43.99
1-320-02-000-14-342 LIFE INS JP ADMIN DIS	538.06	0.00	538.06	0.00
1-320-08-000-14-000 LIFE INSURANCE BOAF	6,495.24	0.00	6,495.24	4,869.74
1-321-02-000-14-342 DENTAL JP ADMIN DIS	1,442.64	0.00	1,442.64	0.00
1-321-08-000-14-000 DENTAL BOARD ADMIN	9,318.17	0.00	9,318.17	9,754.30
1-322-02-000-14-342 LTD JP ADMIN DIST	1,432.80	0.00	1,432.80	0.00
1-322-08-000-14-000 LTD BOARD ADMIN	11,442.78	0.00	11,442.78	9,602.66
1-323-02-000-14-342 EHC JP ADMIN DIST	2,210.52	0.00	2,210.52	0.00
1-323-08-000-14-000 EHC BOARD ADMIN	14,421.19	0.00	14,421.19	13,536.60
1-330-08-000-14-000 RPP BOARD ADMIN	0.00	0.00	0.00	(439.68)
1-332-02-000-14-342 NEBS JP ADMIN DIST	6,788.35	0.00	6,788.35	0.00
1-332-08-000-14-000 NEBS BOARD ADMIN	78,151.32	0.00	78,151.32	73,073.64
1-340-08-000-14-000 HOUSING BOARD ADM	0.00	0.00	0.00	1,000.00
1-341-02-000-14-342 VTA JP ADMIN DIST	1,260.28	0.00	1,260.28	0.00
1-341-08-000-14-000 VTA BOARD ADMIN	14,633.04	0.00	14,633.04	31,712.74
1-342-08-000-14-000 XMAS BOARD ADMIN	4,541.67	0.00	4,541.67	7,300.00
<b>90.310.08 Benefits -Board Admin.</b>	<b>215,655.02</b>	<b>0.00</b>	<b>215,655.02</b>	<b>198,691.12</b>
1-310-81-001-14-000 CPP ILC	149.04	0.00	149.04	238.14
1-310-81-423-14-201 CPP RILE COORDINATI	3,499.80	0.00	3,499.80	3,166.45
1-310-81-424-04-201 CPP ILI MHS	8,738.24	0.00	8,738.24	6,166.28
1-310-81-424-04-202 CPP ILC MHS	3,366.72	0.00	3,366.72	2,266.11
1-310-81-424-10-202 CPP ILC ILI TEACHER S	844.73	0.00	844.73	904.07

**Yellowknife District No. 1 Education Authority**

**DFC20-31**

**Year End: June 30, 2022**

**TB - Adjusted G/L Balances - by map no**

<b>Account</b>	<b>Prelim</b>	<b>Adj's</b>	<b>Adj</b>	<b>Adj 06/21</b>
1-310-81-426-04-201 CPP CULTURAL RES M	3,289.16	0.00	3,289.16	3,101.25
1-310-81-426-10-201 CPP CULTURAL RES T	0.00	0.00	0.00	3,244.38
1-310-81-426-10-203 CPP CULTURAL RES S	2,556.20	0.00	2,556.20	3,043.12
1-310-81-426-14-201 CPP CULTURAL RES T	3,499.80	0.00	3,499.80	3,166.45
1-310-81-896-04-203 CPP ILC EDLERS IN SC	0.00	0.00	0.00	3.23
1-310-81-896-05-203 CPP ILC EDLERS IN SC	0.00	0.00	0.00	34.11
1-310-81-896-06-203 CPP ILC EDLERS IN SC	0.00	0.00	0.00	18.11
1-310-81-896-07-203 CPP ILC EDLERS IN SC	9.01	0.00	9.01	155.36
1-310-81-896-14-203 CPP ILC EDLERS SCHC	572.52	0.00	572.52	1,261.43
1-311-81-000-14-000 EMPLOYMENT INSURA	0.00	0.00	0.00	(0.03)
1-311-81-001-14-000 EI ILC DISTRICT	76.93	0.00	76.93	121.19
1-311-81-423-14-201 EI RILE COORDINATOR	1,197.60	0.00	1,197.60	1,118.11
1-311-81-424-04-201 EI ILI MHS	3,051.57	0.00	3,051.57	2,233.01
1-311-81-424-04-202 EI ILC MHS	1,310.84	0.00	1,310.84	811.54
1-311-81-424-10-202 EI ILC ILI TEACHER SJF	319.84	0.00	319.84	263.00
1-311-81-426-04-201 EI CULTURAL RES MHS	1,117.62	0.00	1,117.62	1,115.59
1-311-81-426-10-201 EI CULTURAL RES TE S	0.00	0.00	0.00	1,118.14
1-311-81-426-10-203 EI CULTURAL RES SJF	821.71	0.00	821.71	1,141.32
1-311-81-426-14-201 EI CULTURAL RES TE I	1,197.61	0.00	1,197.61	1,118.15
1-311-81-896-04-203 EI ILC EDLERS IN SCHL	0.00	0.00	0.00	10.26
1-311-81-896-05-203 EI ILC EDLERS IN SCHL	0.00	0.00	0.00	19.34
1-311-81-896-06-203 EI ILC EDLERS IN SCHL	0.00	0.00	0.00	5.53
1-311-81-896-07-203 EI ILC EDLERS IN SCHL	6.64	0.00	6.64	5.81
1-311-81-896-10-203 EI ILC EDLERS IN SCHL	0.00	0.00	0.00	4.59
1-311-81-896-14-203 EI ILC EDLERS IN SCHL	366.39	0.00	366.39	627.19
1-312-81-000-14-000 WCB ILC TEACHERS D	0.00	0.00	0.00	15.12
1-312-81-423-14-201 WCB RILE COORDINATOR	1,044.16	0.00	1,044.16	1,126.05
1-312-81-424-04-201 WCB ILI MHS	2,217.19	0.00	2,217.19	1,818.15
1-312-81-424-04-202 WCB ILC MHS	1,520.81	0.00	1,520.81	621.79
1-312-81-424-10-202 WCB ILC ILI TEACHER	233.52	0.00	233.52	216.61
1-312-81-426-04-201 WCB CULTURAL RES M	830.12	0.00	830.12	853.22
1-312-81-426-10-201 WCB CULTURAL RES T	0.00	0.00	0.00	966.36
1-312-81-426-10-203 WCB CULTURAL RES S	600.73	0.00	600.73	664.30
1-312-81-426-14-201 WCB CULTURAL RES T	1,044.01	0.00	1,044.01	1,078.15
1-312-81-896-04-203 WCB ILC EDLERS IN SC	0.00	0.00	0.00	5.14
1-312-81-896-05-203 WCB ILC EDLERS IN SC	0.00	0.00	0.00	21.14
1-312-81-896-06-203 WCB ILC EDLERS IN SC	0.00	0.00	0.00	5.60
1-312-81-896-07-203 WCB ILC EDLERS IN SC	3.36	0.00	3.36	34.87
1-312-81-896-10-203 WCB ILC EDLERS IN SC	0.00	0.00	0.00	2.32
1-312-81-896-14-203 WCB ILC EDLERS IN SC	183.54	0.00	183.54	296.63
1-320-81-423-14-201 LIFE INSURANCE RILE	707.52	0.00	707.52	656.16

**Yellowknife District No. 1 Education Authority**

**DFC20-32**

Year End: June 30, 2022

TB - Adjusted G/L Balances - by map no

Account	Prelim	Adj's	Adj	Adj 06/21
1-320-81-424-04-201 LIFE INSURANCE TLC M	1,068.00	0.00	1,068.00	979.08
1-320-81-424-04-202 LIFE INSURANCE ILC M	760.66	0.00	760.66	295.86
1-320-81-424-10-202 LIFE INSURANCE ILC IL	111.66	0.00	111.66	103.98
1-320-81-426-04-201 LIFE CULTURAL RES M	426.00	0.00	426.00	394.44
1-320-81-426-10-201 LIFE CULTURAL RES T	0.00	0.00	0.00	453.60
1-320-81-426-10-203 LIFE CULTURAL RES S	319.62	0.00	319.62	309.42
1-320-81-426-14-201 LIFE CULTURAL RES T	667.68	0.00	667.68	618.60
1-321-81-423-14-201 DENTAL RILE COORDIN	1,733.28	0.00	1,733.28	1,698.12
1-321-81-424-04-201 DENTAL ILI MHS	2,336.16	0.00	2,336.16	2,288.76
1-321-81-424-04-202 DENTAL ILC MHS	1,733.28	0.00	1,733.28	1,698.12
1-321-81-424-10-202 DENTAL ILC ILI SJF	295.36	0.00	295.36	0.00
1-321-81-426-04-201 DENTAL CULTURAL RE	1,733.28	0.00	1,733.28	1,698.12
1-321-81-426-10-201 DENTAL CULTURAL RE	0.00	0.00	0.00	1,698.12
1-321-81-426-10-203 DENTAL CULTURAL RE	1,437.92	0.00	1,437.92	0.00
1-321-81-426-14-201 DENTAL CULTURAL RE	602.88	0.00	602.88	590.64
1-322-81-423-14-201 LTD RILE COORDINATC	1,465.92	0.00	1,465.92	1,397.16
1-322-81-424-04-201 LTD ILI MH	2,534.29	0.00	2,534.29	2,370.79
1-322-81-424-04-202 LTD ILC EA MHS	1,465.92	0.00	1,465.92	799.14
1-322-81-424-10-202 LTD ILC ILI SJF	296.64	0.00	296.64	278.46
1-322-81-426-04-201 LTD CULTURAL RES M	1,136.48	0.00	1,136.48	1,065.50
1-322-81-426-10-201 LTD CULTURA RES TE	0.00	0.00	0.00	1,224.64
1-322-81-426-10-203 LTD CULTURAL RES S.	851.38	0.00	851.38	831.59
1-322-81-426-14-201 LTD CULTURAL RES TE	1,465.92	0.00	1,465.92	1,397.16
1-323-81-423-14-201 EHC RILE COORDINAT	2,301.30	0.00	2,301.30	2,202.90
1-323-81-424-04-201 EHC ILI MHS	3,203.64	0.00	3,203.64	3,065.64
1-323-81-424-04-202 EHC ILC MHS	2,301.30	0.00	2,301.30	2,202.90
1-323-81-424-10-202 EHC ILC ILI SJF	405.38	0.00	405.38	0.00
1-323-81-426-04-201 EHC CULTURAL RES M	2,301.30	0.00	2,301.30	2,202.90
1-323-81-426-10-201 EHC CULTURAL RES T	0.00	0.00	0.00	2,144.34
1-323-81-426-10-203 EHC CULTURAL RES S	1,895.92	0.00	1,895.92	0.00
1-323-81-426-14-201 EHC CULTURAL RES T	902.34	0.00	902.34	862.74
1-332-81-423-14-201 NEBS PENSION - RILE	9,952.44	0.00	9,952.44	7,813.44
1-332-81-424-04-201 NEBS PENSION -ILI MH	14,983.61	0.00	14,983.61	14,646.47
1-332-81-424-04-202 NEBS PENSION - MH IL	10,712.65	0.00	10,712.65	4,426.77
1-332-81-424-10-202 NEBS PENSION - SJF IL	1,565.64	0.00	1,565.64	1,542.46
1-332-81-426-04-201 NEBS CULTURAL RES	5,991.00	0.00	5,991.00	5,902.41
1-332-81-426-10-201 NEBS CULTURAL RES	0.00	0.00	0.00	6,783.98
1-332-81-426-10-203 NEBS CULTURAL RES	4,493.32	0.00	4,493.32	4,604.30
1-332-81-426-14-201 NEBS CULTURAL RES	9,399.44	0.00	9,399.44	9,255.42
1-341-81-423-14-201 VTA RILE COORDINATC	723.27	0.00	723.27	710.00
1-341-81-424-04-201 VTA ILI MHS	1,924.10	0.00	1,924.10	1,420.00

**Yellowknife District No. 1 Education Authority**

**DFC20-33**

Year End: June 30, 2022

TB - Adjusted G/L Balances - by map no

Account	Prelim	Adj's	Adj	Adj 06/21
1-341-81-424-04-202 VTA ILC MHS	723.27	0.00	723.27	532.50
1-341-81-424-10-202 VTA ILC ILI TEACHER S	186.89	0.00	186.89	177.50
1-341-81-426-04-201 VTA CULTURAL RES M	723.27	0.00	723.27	710.00
1-341-81-426-10-201 VTA CULTURAL RES TI	0.00	0.00	0.00	710.00
1-341-81-426-10-203 VTA CULTURAL RES S.	536.38	0.00	536.38	710.00
1-341-81-426-14-201 VTA CULTURAL RES TI	723.27	0.00	723.27	710.00
1-342-81-423-14-201 XMAS RILE COORDINA	1,000.00	0.00	1,000.00	1,000.00
1-342-81-424-04-201 XMAS ILI MHS	1,000.00	0.00	1,000.00	1,000.00
1-342-81-424-04-202 XMAS TLC TEACHER M	1,000.00	0.00	1,000.00	0.00
1-342-81-426-04-201 XMAS CULTURAL TEAC	700.00	0.00	700.00	700.00
1-342-81-426-14-201 XMAS CULTURAL RES	1,000.00	0.00	1,000.00	1,000.00
<b>90.310.81 Benefits -Aboriginal Languages</b>	<b>147,468.99</b>	<b>0.00</b>	<b>147,468.99</b>	<b>144,090.81</b>
1-310-81-421-07-000 CPP ILC TEACHER RLN	9.01	0.00	9.01	0.00
1-310-81-421-10-201 CPP ILC TEACHER SJF	332.78	0.00	332.78	0.00
1-310-81-422-10-201 CPP ILC EA SJF	766.09	0.00	766.09	0.00
1-311-81-421-07-000 EI ILC TEACHER RLN	6.64	0.00	6.64	0.00
1-311-81-422-10-201 EI ILC EA SJF	286.35	0.00	286.35	0.00
1-312-81-422-10-201 WCB ILC EA SJF	151.73	0.00	151.73	0.00
<b>90.310.81.201 Benefits- ILC -Indigenous Ed</b>	<b>1,552.60</b>	<b>0.00</b>	<b>1,552.60</b>	<b>0.00</b>
1-310-81-896-04-202 CPP IE EDLERS IN SCH	116.74	0.00	116.74	0.00
1-310-81-896-05-202 CPP IE EDLERS IN SCH	9.43	0.00	9.43	0.00
1-310-81-896-06-202 CPP IE EDLERS IN SCH	109.20	0.00	109.20	0.00
1-310-81-896-07-202 CPP IE EDLERS IN SCH	51.44	0.00	51.44	0.00
1-310-81-896-10-202 CPP IE EDLERS IN SCH	43.16	0.00	43.16	0.00
1-310-81-896-14-202 CPP IE EDLERS SCHO	231.60	0.00	231.60	0.00
1-311-81-896-04-202 EI IE EDLERS IN SCHL	122.77	0.00	122.77	0.00
1-311-81-896-05-202 EI IE EDLERS IN SCHL	6.64	0.00	6.64	0.00
1-311-81-896-06-202 EI IE EDLERS IN SCHL	69.85	0.00	69.85	0.00
1-311-81-896-07-202 EI IE EDLERS IN SCHL	88.96	0.00	88.96	0.00
1-311-81-896-10-202 EI IE EDLERS IN SCHL	31.33	0.00	31.33	0.00
1-311-81-896-14-202 EI IE EDLERS IN SCHL	106.72	0.00	106.72	0.00
1-312-81-896-04-202 WCB IE EDLERS IN SCI	58.83	0.00	58.83	0.00
1-312-81-896-05-202 WCB IE EDLERS IN SCI	3.18	0.00	3.18	0.00
1-312-81-896-06-202 WCB IE EDLERS IN SCI	33.47	0.00	33.47	0.00
1-312-81-896-07-202 WCB IE EDLERS IN SCI	46.36	0.00	46.36	0.00
1-312-81-896-10-202 WCB IE EDLERS IN SCI	15.33	0.00	15.33	0.00
1-312-81-896-14-202 WCB IE EDLERS IN SCI	52.60	0.00	52.60	0.00
<b>90.310.81.202 Benefits- ILC -Our Language</b>	<b>1,197.61</b>	<b>0.00</b>	<b>1,197.61</b>	<b>0.00</b>

**Yellowknife District No. 1 Education Authority**

**DFC20-34**

Year End: June 30, 2022

TB - Adjusted G/L Balances - by map no

Account	Prelim	Adj's	Adj	Adj 06/21
1-333-02-413-16-000 REMOVAL - IT	(16,021.46)	26,480.91	10,459.45	6,066.57
1-333-02-421-14-000 REMOVAL - TEACHERS	(859,818.39)	1,372,593.67	512,775.28	311,055.00
1-333-02-888-14-000 REMOVAL - FRENCH TI	(28,037.56)	33,101.13	5,063.57	15,842.82
1-334-02-413-16-000 SICK LEAVE - IT	(1,318.43)	1,924.42	605.99	(2,065.76)
1-334-02-421-14-000 SICK LEAVE - SCHOOL	(70,755.77)	99,749.23	28,993.46	(29,946.76)
1-334-02-888-14-000 SICK LEAVE - FRENCH	(2,307.25)	2,405.53	98.28	(1,838.38)
1-336-02-411-14-000 SEVERANCE - SCHOOL	0.00	0.00	0.00	(84,975.84)
<b>90.225.02 Leave/Term. -School Programs</b>	<b>(978,258.86)</b>	<b>1,536,254.89</b>	<b>557,996.03</b>	<b>214,137.65</b>
1-333-05-421-14-000 REMOVAL-TEACHERS	(313,753.61)	500,930.49	187,176.88	120,960.55
1-334-05-421-14-000 SICK LEAVE - SPECIAL	(25,819.27)	36,403.66	10,584.39	(39,721.23)
<b>90.225.05 Leave/Term. -Inclusive Schooling</b>	<b>(339,572.88)</b>	<b>537,334.15</b>	<b>197,761.27</b>	<b>81,239.32</b>
1-333-14-000-14-000 REMOVAL - MAINTENA	(26,702.43)	44,134.84	17,432.41	10,110.94
1-334-14-000-14-000 SICK LEAVE - MAINTEN	(2,197.38)	3,207.37	1,009.99	(3,442.94)
<b>90.225.14 Leave/Term. -O&amp;M</b>	<b>(28,899.81)</b>	<b>47,342.21</b>	<b>18,442.40</b>	<b>6,668.00</b>
1-333-08-000-14-000 REMOVAL - ADMINISTF	(40,053.65)	75,029.24	34,975.59	15,166.42
1-334-08-000-14-000 SICK LEAVE - ADMINIS'	(3,296.08)	5,452.53	2,156.45	(5,164.40)
1-336-08-000-14-000 SEVERANCE - EXCLUD	(441,757.84)	230,750.28	(211,007.56)	(67,294.17)
<b>90.225.08 Leave/Term. -Board Admin.</b>	<b>(485,107.57)</b>	<b>311,232.05</b>	<b>(173,875.52)</b>	<b>(57,292.15)</b>
1-333-81-421-14-000 REMOVAL - ALC	(42,723.90)	79,442.72	36,718.82	14,186.54
1-334-81-421-14-000 SICK LEAVE - ALC	(3,515.81)	5,773.27	2,257.46	(6,185.54)
<b>90.225.81 Leave/Term. -Aboriginal Language</b>	<b>(46,239.71)</b>	<b>85,215.99</b>	<b>38,976.28</b>	<b>8,001.00</b>
1-369-02-305-06-000 PD Admin NJM	2,650.19	0.00	2,650.19	0.00
1-369-02-305-07-000 STAFF PD RLN	384.02	0.00	384.02	7,076.66
1-369-02-305-10-000 CONVENTIONS & SEMI	1,679.90	0.00	1,679.90	0.00
1-369-02-305-14-000 USWA PD	1,425.00	0.00	1,425.00	3,502.22
1-370-02-000-14-000 PD NWTTA	123,529.00	0.00	123,529.00	105,000.00
1-370-02-773-16-000 PROF. DEV. /TRAINING	12,888.51	0.00	12,888.51	42,746.94
1-370-02-888-14-000 FRENCH PD	18,750.74	0.00	18,750.74	5,658.31
1-370-40-310-14-560 ED SERVICES JOINT PI	0.00	0.00	0.00	32,993.69
1-412-02-000-14-000 TEACHER/ADMINISTR	300.00	0.00	300.00	0.00
1-415-02-778-14-000 SERENIC SOFTWARE I	52,559.81	0.00	52,559.81	61,411.92
1-415-02-778-16-611 BASE SITE LICENSES I	28,902.87	0.00	28,902.87	25,924.01
1-415-02-778-16-618 BASE SITE LICENSES S	9,199.07	0.00	9,199.07	6,477.28
1-698-02-000-04-301 ACTIVE AFTER SCHOC	15,160.79	0.00	15,160.79	18,626.75
1-698-02-000-04-303 DROP THE POP - MH	2,500.00	0.00	2,500.00	9,784.28
1-698-02-000-04-306 FOOD FIRST/TASTE M/	8,521.85	0.00	8,521.85	5,069.69

**Yellowknife District No. 1 Education Authority**

**DFC20-35**

Year End: June 30, 2022

TB - Adjusted G/L Balances - by map no

Account	Prelim	Adj's	Adj	Adj 06/21
1-698-02-000-04-308 JUMPSTART - MH	0.00	0.00	0.00	5,321.58
1-698-02-000-04-341 BREAKFAST CLUB OF	15,108.90	0.00	15,108.90	6,150.85
1-698-02-000-05-301 ACTIVE AFTER SCHOC	676.56	0.00	676.56	699.75
1-698-02-000-05-303 DROP THE POP - JHS	1,737.38	0.00	1,737.38	6,574.05
1-698-02-000-06-301 ACTIVE AFTER SCHOC	11,072.78	0.00	11,072.78	18,317.25
1-698-02-000-06-303 DROP THE POP - NJM	2,475.00	0.00	2,475.00	2,800.00
1-698-02-000-07-301 ACTIVE AFTER SCHOC	17,860.89	0.00	17,860.89	12,575.30
1-698-02-000-07-303 DROP THE POP - RLN	3,361.29	0.00	3,361.29	633.08
1-698-02-000-07-306 FOOD FIRST/TASTE M/	7,236.12	0.00	7,236.12	573.91
1-698-02-000-09-301 ACTIVE AFTER SCHOC	15,958.93	0.00	15,958.93	20,798.71
1-698-02-000-09-303 DROP THE POP - WM	0.00	0.00	0.00	2,438.40
1-698-02-000-09-306 FOOD FIRST/TASTE M/	3,651.65	0.00	3,651.65	2,513.81
1-698-02-000-09-309 TAKE A KID TRAPPING	0.00	0.00	0.00	6,405.88
1-698-02-000-09-391 YOUTH CORPS TOP/C/	0.00	0.00	0.00	427.07
1-698-02-000-10-301 ACTIVE AFTER SCHOC	15,495.31	0.00	15,495.31	15,501.09
1-698-02-000-10-303 DROP THE POP - SJF	3,500.00	0.00	3,500.00	6,794.08
1-698-02-000-10-313 DROP THE POP - YOF	2,495.25	0.00	2,495.25	1,489.46
<b>90.369.02 Prof./Tech. -School Programs</b>	<b>379,081.81</b>	<b>0.00</b>	<b>379,081.81</b>	<b>434,286.02</b>
1-369-05-000-14-000 2-STAFF PROFESSION.	36,226.51	0.00	36,226.51	24,346.64
1-543-05-893-14-000 1-GEN EDUCATIONAL /	61,581.98	0.00	61,581.98	30,250.00
<b>90.369.05 Prof./Tech. -Inclusive Schooling</b>	<b>97,808.49</b>	<b>0.00</b>	<b>97,808.49</b>	<b>54,596.64</b>
1-370-02-000-04-342 PD NWTTA - MHS JP	11,581.00	0.00	11,581.00	0.00
1-370-02-000-06-342 PD NWTTA - NJM JP	3,860.00	0.00	3,860.00	0.00
1-370-02-000-07-342 PD NWTTA - RLN JP	7,721.00	0.00	7,721.00	0.00
1-370-02-000-10-342 PD NWTTA - SJF JP	3,309.00	0.00	3,309.00	0.00
<b>90.369.06 Prof./Tech. - Jordan's Principle</b>	<b>26,471.00</b>	<b>0.00</b>	<b>26,471.00</b>	<b>0.00</b>
1-429-16-000-12-000 INTERNET CHARGES -	0.00	0.00	0.00	201.05
<b>90.369.16 Prof./Tech. -Accommodation</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>201.05</b>
1-370-14-000-11-000 MAINTENANCE PD	0.00	0.00	0.00	378.28
<b>90.369.14 Prof./Tech. -O&amp;M</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>378.28</b>
1-369-08-000-14-000 BOARD CONVENSIONE	1,693.74	0.00	1,693.74	1,137.25
1-372-08-000-14-000 BOARD DEVELOPMEN	8,664.23	0.00	8,664.23	8,001.00
1-372-08-000-14-007 BOARD PD - DREW	381.00	0.00	381.00	0.00
1-372-08-000-14-010 BOARD PD -DIANA NEII	381.00	0.00	381.00	0.00
<b>90.369.08 Prof./Tech. -Board Admin.</b>	<b>11,119.97</b>	<b>0.00</b>	<b>11,119.97</b>	<b>9,138.25</b>



**Yellowknife District No. 1 Education Authority**

**DFC20-36**

Year End: June 30, 2022

TB - Adjusted G/L Balances - by map no

Account	Prelim	Adj's	Adj	Adj 06/21
1-369-81-305-14-201 ILC PROFESSIONAL DE	17,477.66	0.00	17,477.66	17,726.58
1-369-81-307-14-201 EDUCATOR CULTURAL	10,454.05	0.00	10,454.05	700.00
<b>90.369.81 Prof./Tech. -Aboriginal Language</b>	<b>27,931.71</b>	<b>0.00</b>	<b>27,931.71</b>	<b>18,426.58</b>
1-414-02-000-16-000 SECURITY SAFE SCHC	4,132.07	0.00	4,132.07	3,591.56
1-415-02-776-16-609 NETWORK INFRASTR	3,418.96	0.00	3,418.96	8,702.04
1-428-02-773-16-000 CELL PHONE EXPENSI	2,924.58	0.00	2,924.58	3,304.40
1-430-02-304-14-000 ED SERVICES TELEPH	5,319.06	0.00	5,319.06	2,295.19
1-430-02-773-16-000 TELEPHONE EXPENSE	918.02	0.00	918.02	1,138.52
1-430-02-883-04-000 MHS TELEPHONE EXP	7,282.73	0.00	7,282.73	7,678.01
1-430-02-883-05-000 JHS TELEPHONE EXPE	5,449.32	0.00	5,449.32	5,862.44
1-430-02-883-06-000 NJM TELEPHONE EXPI	7,621.71	0.00	7,621.71	7,522.10
1-430-02-883-07-000 RLN TELEPHONE EXPE	10,545.29	0.00	10,545.29	12,126.54
1-430-02-883-09-000 WMS TELEPHONE EXF	6,547.57	0.00	6,547.57	8,273.21
1-430-02-883-10-000 SJF TELEPHONE EXPE	16,533.72	0.00	16,533.72	18,973.38
1-481-02-110-04-000 MEALS & ENTERTAINM	0.00	0.00	0.00	21.51
1-481-02-110-05-000 MEALS & ENTERTAINM	4,178.09	0.00	4,178.09	8,705.81
1-481-02-110-06-000 MEALS & ENTERTAINM	1,097.27	0.00	1,097.27	1,852.76
1-481-02-110-07-000 MEALS & ENTERTAINM	1,182.40	0.00	1,182.40	659.85
1-481-02-110-09-000 MEALS & ENTERTAINM	1,351.48	0.00	1,351.48	2,860.64
1-481-02-110-10-000 MEALS & ENTERTAINM	100.95	0.00	100.95	3,770.76
<b>90.430.02 Communication -School Prograr</b>	<b>78,603.22</b>	<b>0.00</b>	<b>78,603.22</b>	<b>97,338.72</b>
1-430-05-000-14-000 1-GEN PHONE EXPENSE	1,387.22	0.00	1,387.22	896.04
1-481-05-110-14-000 MEALS & ENTERTAINM	3,496.05	0.00	3,496.05	1,287.39
<b>90.430.05 Communication -Inclusive Schoc</b>	<b>4,883.27</b>	<b>0.00</b>	<b>4,883.27</b>	<b>2,183.43</b>
1-430-14-000-11-000 MAINTENANCE TELEPI	6,780.44	0.00	6,780.44	8,223.47
<b>90.430.14 Communication -O&amp;M</b>	<b>6,780.44</b>	<b>0.00</b>	<b>6,780.44</b>	<b>8,223.47</b>
1-430-02-883-14-000 BOARD TELEPHONE E.	750.00	0.00	750.00	900.00
1-430-08-000-14-011 ELECTION PHONE EXF	354.91	0.00	354.91	161.65
1-430-08-304-14-000 GENERAL BOARD PHC	32,827.82	0.00	32,827.82	42,636.43
1-431-08-304-14-000 POSTAGE EXPENSES	5,194.94	0.00	5,194.94	5,433.84
<b>90.430.08 Communication -Board Admin.</b>	<b>39,127.67</b>	<b>0.00</b>	<b>39,127.67</b>	<b>49,131.92</b>
1-450-16-200-12-000 NORDIC ARMS HEATIN	47,093.51	0.00	47,093.51	43,458.00
<b>90.450.17 Heating - Accomodation</b>	<b>47,093.51</b>	<b>0.00</b>	<b>47,093.51</b>	<b>43,458.00</b>
1-451-16-200-12-000 NORDIC ARMS ELECTF	25,758.27	0.00	25,758.27	39,445.50
<b>90.450.18 Electricity - Accomodation</b>	<b>25,758.27</b>	<b>0.00</b>	<b>25,758.27</b>	<b>39,445.50</b>

**Yellowknife District No. 1 Education Authority**

**DFC20-37**

Year End: June 30, 2022

TB - Adjusted G/L Balances - by map no

Account	Prelim	Adj's	Adj	Adj 06/21
1-451-14-200-04-000 MHS ELECTRICITY	152,396.22	0.00	152,396.22	138,838.86
1-451-14-200-05-000 JHS ELECTRICITY	51.79	0.00	51.79	10,739.61
1-451-14-200-06-000 NJM ELECTRICITY	79,806.47	0.00	79,806.47	64,165.13
1-451-14-200-07-000 RLN ELECTRICITY	128,011.08	0.00	128,011.08	116,267.07
1-451-14-200-09-000 WMS ELECTRICITY	105,191.25	0.00	105,191.25	105,377.18
1-451-14-200-10-000 SJF ELECTRICITY	429,794.44	0.00	429,794.44	391,899.09
1-451-14-200-14-000 BOARD ELECTRICITY	25,446.31	0.00	25,446.31	26,862.66
<b>90.450.19 Electricity - O&amp;M</b>	<b>920,697.56</b>	<b>0.00</b>	<b>920,697.56</b>	<b>854,149.60</b>
1-452-14-200-04-000 MHS WATER/SEWAGE	17,177.80	0.00	17,177.80	23,229.71
1-452-14-200-05-000 JHS WATER/SEWAGE	16,680.22	0.00	16,680.22	9,667.71
1-452-14-200-06-000 NJM WATER/SEWAGE	18,724.50	0.00	18,724.50	23,292.75
1-452-14-200-07-000 RLN WATER/SEWAGE	19,866.00	0.00	19,866.00	25,679.88
1-452-14-200-09-000 WMS WATER/SEWAGE	25,592.00	0.00	25,592.00	30,355.02
1-452-14-200-10-000 SJF WATER/SEWAGE	53,114.31	0.00	53,114.31	55,705.93
1-452-14-200-11-000 MAINTENANCE WATER	0.00	0.00	0.00	3,969.85
1-452-14-200-14-000 BOARD WATER/SEWA	1,557.00	0.00	1,557.00	1,502.54
1-453-14-200-04-000 MHS WASTE/GARBAGE	7,866.89	0.00	7,866.89	0.00
1-453-14-200-05-000 JHS WASTE/GARBAGE	2,996.38	0.00	2,996.38	0.00
1-453-14-200-06-000 NJM WASTE/GARBAGE	8,322.79	0.00	8,322.79	0.00
1-453-14-200-07-000 RLN WASTE/GARBAGE	8,218.29	0.00	8,218.29	0.00
1-453-14-200-09-000 WMS WASTE/GARBAG	10,308.84	0.00	10,308.84	0.00
1-453-14-200-10-000 SJF WASTE/GARBAGE	10,711.18	0.00	10,711.18	0.00
1-453-14-200-11-000 MAINTENANCE WASTE	4,258.20	0.00	4,258.20	0.00
<b>90.450.20 Water/Sewage - O&amp;M</b>	<b>205,394.40</b>	<b>0.00</b>	<b>205,394.40</b>	<b>173,403.39</b>
1-452-16-200-12-000 NORDIC ARMS WATER	27,257.46	0.00	27,257.46	32,818.28
<b>90.450.82 Water/Sewage - Accomodation</b>	<b>27,257.46</b>	<b>0.00</b>	<b>27,257.46</b>	<b>32,818.28</b>
1-450-14-200-04-000 MHS HEATING FUEL	117,422.21	0.00	117,422.21	96,844.20
1-450-14-200-05-000 JHS HEATING FUEL	440.99	0.00	440.99	2,285.19
1-450-14-200-06-000 NJM HEATING FUEL	107,888.85	0.00	107,888.85	58,689.12
1-450-14-200-07-000 RLN HEATING FUEL	78,051.75	0.00	78,051.75	78,369.25
1-450-14-200-09-000 WMS HEATING FUEL	82,045.67	0.00	82,045.67	51,799.19
1-450-14-200-10-000 SJF HEATING FUEL	375,172.58	0.00	375,172.58	220,089.40
1-450-14-200-14-000 BOARD HEATING FUEL	20,328.90	0.00	20,328.90	15,401.19
1-454-14-200-04-000 MHS PELLETS	12,419.51	0.00	12,419.51	0.00
1-454-14-200-07-000 RLN PELLETS	6,781.36	0.00	6,781.36	0.00
<b>90.450.83 Heating - O&amp;M</b>	<b>800,551.82</b>	<b>0.00</b>	<b>800,551.82</b>	<b>523,477.54</b>

# Yellowknife District No. 1 Education Authority

DFC20-38

Year End: June 30, 2022

TB - Adjusted G/L Balances - by map no

Account	Prelim	Adj's	Adj	Adj 06/21
1-343-02-422-14-000 MEDICAL TRAVEL	59,289.36	0.00	59,289.36	33,904.78
1-470-02-000-14-000 EXECUTIVE RECRUITM	23,433.63	0.00	23,433.63	29,076.88
1-470-02-390-14-000 MOVE INS AND RECRL	45,811.25	0.00	45,811.25	24,102.82
1-470-02-391-14-000 REMOVAL- NWTTA	<u>49,768.05</u>	<u>0.00</u>	<u>49,768.05</u>	<u>30,789.57</u>
<b>90.470.02 Travel -School Programs</b>	<b>178,302.29</b>	<b>0.00</b>	<b>178,302.29</b>	<b>117,874.05</b>
1-470-81-000-14-201 ILC RECRUITMENT & R	<u>2,032.00</u>	<u>0.00</u>	<u>2,032.00</u>	<u>1,134.88</u>
<b>90.470.81 Travel -Aboriginal Languages</b>	<b>2,032.00</b>	<b>0.00</b>	<b>2,032.00</b>	<b>1,134.88</b>
1-591-02-000-14-000 BUSSING SERVICES - I	500,731.76	0.00	500,731.76	384,854.31
1-591-02-008-14-000 BUSSING SERVICES - (	38,241.15	0.00	38,241.15	0.00
1-591-02-009-14-000 BUS PASS PURCHASE	(100,600.00)	0.00	(100,600.00)	0.00
1-592-02-000-14-000 DISTRICT SPONSOREE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>10,065.25</u>
<b>90.591.02 Student Travel -School Program:</b>	<b>438,372.91</b>	<b>0.00</b>	<b>438,372.91</b>	<b>394,919.56</b>
1-591-05-006-14-000 1-GEN IS TRANSPORT/	5,833.11	0.00	5,833.11	17,643.17
1-698-02-000-10-342 JP SJF BUS/ MISC	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>480.00</u>
<b>90.591.05 Student Travel -Inclusive School</b>	<b>5,833.11</b>	<b>0.00</b>	<b>5,833.11</b>	<b>18,123.17</b>
1-591-81-859-14-203 ILC OUTDOOR ED. BUS	<u>2,651.25</u>	<u>0.00</u>	<u>2,651.25</u>	<u>8,101.73</u>
<b>90.591.81 Student Travel -Aboriginal Langu</b>	<b>2,651.25</b>	<b>0.00</b>	<b>2,651.25</b>	<b>8,101.73</b>
1-481-02-000-05-000 JHS PROJECT	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>20,885.76</u>
<b>90.480.02 Advertising -School Programs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,885.76</b>
1-481-08-000-14-000 BOARD PUBLIC RELAT	4,998.97	0.00	4,998.97	6,274.47
1-481-08-300-14-000 FOOD AND ENTERTAIN	5,949.00	0.00	5,949.00	6,701.00
1-481-08-304-14-000 GEN. BOARD PUBLIC F	<u>2,725.32</u>	<u>0.00</u>	<u>2,725.32</u>	<u>4,516.75</u>
<b>90.480.08 Advertising -Board Admin.</b>	<b>13,673.29</b>	<b>0.00</b>	<b>13,673.29</b>	<b>17,492.22</b>
1-510-02-773-16-000 MAINT./REPAIR COMPL	15,017.48	0.00	15,017.48	25,124.17
1-510-02-773-16-601 MAINT./REPAIR BRD S	0.00	0.00	0.00	327.15
1-670-02-000-07-000 FURNITURE & EQUIPM	0.00	0.00	0.00	5,555.49
1-670-02-759-06-000 FURNITURE & EQUIPM	1,275.62	0.00	1,275.62	360.89
1-670-02-759-09-000 FURNITURE & EQUIPM	0.00	0.00	0.00	1,046.92
1-670-02-858-10-000 ISP-INTEGRATED SUPP	1,502.51	0.00	1,502.51	2,347.94
1-670-02-955-05-000 COMPUTER EQUIPMEN	0.00	0.00	0.00	4,293.62
1-670-02-955-06-000 COMPUTER EQUIPMEN	1,332.70	0.00	1,332.70	152.53
1-670-02-955-10-000 COMPUTER EQUIPMEN	27,264.00	0.00	27,264.00	33,363.97
1-670-02-990-04-000 GENERAL EQUIPMENT	5,652.80	0.00	5,652.80	6,906.85
1-670-02-990-05-000 GENERAL EQUIPMENT	0.00	0.00	0.00	2,380.98

**Yellowknife District No. 1 Education Authority**

**DFC20-39**

Year End: June 30, 2022

TB - Adjusted G/L Balances - by map no

Account	Prelim	Adj's	Adj	Adj 06/21
1-670-02-990-06-000 GENERAL EQUIPMENT	10,093.82	0.00	10,093.82	3,121.31
1-670-02-990-09-000 GENERAL EQUIPMENT	0.00	0.00	0.00	183.52
<b>90.670.02 Maintenance -School Programs</b>	<b>62,138.93</b>	<b>0.00</b>	<b>62,138.93</b>	<b>85,165.34</b>
1-670-05-000-14-000 1-GEN EQUIPMENT IS	45,103.17	0.00	45,103.17	35,322.80
1-670-05-000-14-700 SELF REGULATION CL	27,656.10	0.00	27,656.10	15,000.33
<b>90.670.05 Maintenance -Inclusive Schoolin</b>	<b>72,759.27</b>	<b>0.00</b>	<b>72,759.27</b>	<b>50,323.13</b>
1-510-16-759-12-000 NORDIC ARMS MAINTEN	8,812.69	0.00	8,812.69	16,855.97
1-510-16-760-12-000 NORDIC ARMS EQUIPM	930.59	0.00	930.59	898.74
1-510-16-800-12-000 DECORATING NORDIC	7,942.82	0.00	7,942.82	10,347.41
1-510-16-873-12-000 HAZMAT-NORDIC ARM	(747,986.13)	0.00	(747,986.13)	66,213.34
1-670-16-200-12-000 FURNITURE & EQUIPM	0.00	0.00	0.00	7,946.92
<b>90.670.16 Maintenance -Accommodation</b>	<b>(730,300.03)</b>	<b>0.00</b>	<b>(730,300.03)</b>	<b>102,262.38</b>
1-510-14-621-11-000 MHS PARKING LOT	0.00	0.00	0.00	912.62
1-510-14-752-04-000 HEATING REPAIRS MH	2,578.70	0.00	2,578.70	3,893.44
1-510-14-752-06-000 HEATING REPAIRS NJM	5,806.72	0.00	5,806.72	5,390.59
1-510-14-752-07-000 HEATING REPAIRS RLI	2,190.85	0.00	2,190.85	2,950.87
1-510-14-752-09-000 HEATING REPAIRS WM	1,156.52	0.00	1,156.52	2,241.70
1-510-14-752-10-000 HEATING REPAIRS SJF	13,847.44	0.00	13,847.44	7,521.95
1-510-14-753-04-000 PLUMBING MHS	251.95	0.00	251.95	13.87
1-510-14-753-06-000 PLUMBING NJM	7,948.59	0.00	7,948.59	3,830.86
1-510-14-753-07-000 PLUMBING RLN	1,532.36	0.00	1,532.36	259.68
1-510-14-753-09-000 PLUMBING WMS	411.84	0.00	411.84	144.68
1-510-14-753-10-000 PLUMBING SJF	12,520.62	0.00	12,520.62	4,030.56
1-510-14-754-04-000 WINDOWS & DOORS M	4,441.11	0.00	4,441.11	279.92
1-510-14-754-06-000 WINDOWS & DOORS N	293.32	0.00	293.32	600.80
1-510-14-754-07-000 WINDOWS & DOORS R	232.56	0.00	232.56	91.39
1-510-14-754-09-000 WINDOWS & DOORS V	782.68	0.00	782.68	1,261.87
1-510-14-754-10-000 WINDOWS & DOORS S	889.29	0.00	889.29	744.82
1-510-14-754-14-000 WINDOWS & DOORS D	11,006.33	0.00	11,006.33	0.00
1-510-14-756-11-000 SNOW REMOVAL	94,574.10	0.00	94,574.10	71,877.96
1-510-14-758-11-000 ENERGY LED LIGHTS	0.00	120,511.82	120,511.82	357,599.23
1-510-14-759-04-000 GROUNDS MAINTENAN	9,188.81	0.00	9,188.81	10,949.82
1-510-14-759-06-000 GROUNDS MAINTENAN	6,854.43	0.00	6,854.43	2,324.71
1-510-14-759-07-000 GROUNDS MAINTENAN	4,866.65	0.00	4,866.65	3,637.03
1-510-14-759-09-000 GROUNDS MAINTENAN	5,813.86	0.00	5,813.86	10,531.11
1-510-14-759-10-000 GROUNDS MAINTENAN	18,605.40	0.00	18,605.40	21,768.34
1-510-14-759-11-000 GROUNDS MAINTENAN	102,323.57	0.00	102,323.57	257,812.02
1-510-14-759-14-000 GROUNDS MAINTENAN	0.00	0.00	0.00	(24,881.63)

**Yellowknife District No. 1 Education Authority**

**DFC20-40**

Year End: June 30, 2022

TB - Adjusted G/L Balances - by map no

Account	Prelim	Adj's	Adj	Adj 06/21
1-510-14-760-11-000 EQUIPMENT MAINTEN/	915.58	0.00	915.58	0.00
1-510-14-766-11-000 CLOTHING	3,583.14	0.00	3,583.14	3,302.77
1-510-14-779-04-632 LON UPGRADES FINISI	58,703.49	0.00	58,703.49	0.00
1-510-14-779-06-633 FIRE PANEL UPGRADE	8,298.01	0.00	8,298.01	0.00
1-510-14-779-07-634 OUTSIDE GYM WALL P	16,256.00	0.00	16,256.00	0.00
1-510-14-779-09-631 MAIN ENTRANCE DOOI	43,147.49	0.00	43,147.49	0.00
1-510-14-779-09-635 CLASSROOM UPGRAD	49,048.16	0.00	49,048.16	0.00
1-510-14-779-10-631 MAIN ENTRANCE DOOI	38,457.43	0.00	38,457.43	0.00
1-510-14-779-10-636 ROOF REPAIRS PROJ :	15,127.22	0.00	15,127.22	0.00
1-510-14-779-16-638 NEW Information Techno	32,278.65	0.00	32,278.65	0.00
1-510-14-779-16-639 SHOP DOORS MAINTEN	7,040.88	0.00	7,040.88	0.00
1-510-14-779-16-640 MHS BACK DOORS CA	18,755.36	0.00	18,755.36	0.00
1-510-14-779-16-641 MHS GENERATOR	35,620.00	0.00	35,620.00	0.00
1-510-14-779-16-642 NEW CAPITAL PROJE	61,336.94	0.00	61,336.94	0.00
1-510-14-902-04-000 PAINTING MHS	2,286.00	0.00	2,286.00	965.20
1-510-14-902-06-000 PAINTING NJM	1,004.40	0.00	1,004.40	0.00
1-510-14-902-07-000 PAINTING RLN	2,456.65	0.00	2,456.65	254.00
1-510-14-902-09-000 PAINTING WMS	198.47	0.00	198.47	13,176.78
1-510-14-902-10-000 PAINTING SJF	0.00	0.00	0.00	7,061.20
1-511-14-748-11-000 FILTERS/BELTS/GLYCC	5,069.24	0.00	5,069.24	0.00
1-511-14-750-11-000 SMALL TOOLS	1,037.51	0.00	1,037.51	1,460.74
1-511-14-760-07-000 UPGRADE EQUIP RLN	215.31	0.00	215.31	0.00
1-511-14-760-09-000 UPGRADE EQUIP WMS	0.00	0.00	0.00	533.39
1-511-14-760-11-000 GENERAL MAINTENAN	20,640.62	0.00	20,640.62	18,318.94
1-512-14-200-11-000 MAINTENANCE/REPAIF	21,087.01	0.00	21,087.01	25,102.10
1-514-14-621-11-000 R&M ELECTRICAL	34,840.91	0.00	34,840.91	32,413.29
1-520-14-779-14-000 WCB MAINTENANCE C	5,242.00	0.00	5,242.00	0.00
1-615-14-200-11-000 OFFICE SUPPLIES/ADM	(10.77)	0.00	(10.77)	40.00
<b>90.670.14 Maintenance -O&amp;M</b>	<b>790,753.40</b>	<b>120,511.82</b>	<b>911,265.22</b>	<b>848,416.62</b>
1-670-08-304-14-000 FURNITURE & EQUIPM	7,829.29	0.00	7,829.29	26,497.29
<b>90.670.08 Maintenance -Board Admin.</b>	<b>7,829.29</b>	<b>0.00</b>	<b>7,829.29</b>	<b>26,497.29</b>
1-529-02-773-16-605 TECH EVERGREEN - JI	7,010.40	0.00	7,010.40	0.00
1-529-02-773-16-607 TECH EVERGREEN - R	45,149.76	0.00	45,149.76	0.00
1-529-02-773-16-609 TECH EVERGREEN - W	7,010.40	0.00	7,010.40	0.00
1-529-02-773-16-610 TECH EVERGREEN - S	24,125.44	0.00	24,125.44	0.00
1-530-02-103-14-000 PHOTOCOPIER FOR SC	0.00	0.00	0.00	64,985.76
1-534-02-876-04-000 PHOTOCOPY CHARGE	5,417.57	0.00	5,417.57	5,514.78
1-534-02-876-05-000 PHOTOCOPY CHARGE	5,068.12	0.00	5,068.12	6,410.86
1-534-02-876-06-000 PHOTOCOPY CHARGE	6,243.11	0.00	6,243.11	6,617.38

**Yellowknife District No. 1 Education Authority**

**DFC20-41**

Year End: June 30, 2022

TB - Adjusted G/L Balances - by map no

Account	Prelim	Adj's	Adj	Adj 06/21
1-534-02-876-07-000 PHOTOCOPY CHARGE	5,525.27	0.00	5,525.27	5,781.30
1-534-02-876-09-000 PHOTOCOPY CHARGE	5,137.47	0.00	5,137.47	6,323.19
1-534-02-876-10-000 PHOTOCOPY CHARGE	11,283.98	0.00	11,283.98	16,510.11
1-540-02-001-19-000 OUTREACH SPACE RE	<u>37,065.71</u>	<u>0.00</u>	<u>37,065.71</u>	<u>36,576.00</u>
<b>90.530.02 Leases -School Programs</b>	<b>159,037.23</b>	<b>0.00</b>	<b>159,037.23</b>	<b>148,719.38</b>
1-530-08-304-14-000 PHOTOCOPIER BOAR	2,681.31	0.00	2,681.31	3,412.60
1-534-08-304-14-000 PHOTOCOPY CHARGE	<u>1,545.57</u>	<u>0.00</u>	<u>1,545.57</u>	<u>0.00</u>
<b>90.530.08 Leases -Board Admin.</b>	<b>4,226.88</b>	<b>0.00</b>	<b>4,226.88</b>	<b>3,412.60</b>
1-415-02-621-16-000 OUTSOURCING & CON	2,255.88	0.00	2,255.88	0.00
1-481-02-000-07-000 SCHOOL EVENTS RLN	1,565.73	0.00	1,565.73	1,704.48
1-481-02-000-14-000 GENERAL PUBLIC REL	72,137.71	0.00	72,137.71	70,259.41
1-481-02-301-14-000 USW Staff Relations	5,368.77	0.00	5,368.77	2,754.69
1-512-02-773-16-000 VEHICLE EXPENSE	6,626.53	0.00	6,626.53	4,180.66
1-563-02-883-14-000 DISTRICT PROJECTS	16,408.96	0.00	16,408.96	49,859.28
1-695-02-000-04-200 COVID-19 FOOD PROG	34,963.09	0.00	34,963.09	8,163.97
1-695-02-000-06-200 COVID-19 FOOD PROG	2,648.54	0.00	2,648.54	0.00
1-695-02-000-07-200 COVID-19 FOOD PROG	19,300.00	0.00	19,300.00	0.00
1-695-02-000-10-200 COVID-19 FOOD PROG	<u>4,368.42</u>	<u>0.00</u>	<u>4,368.42</u>	<u>0.00</u>
<b>90.562.02 Other -School Programs</b>	<b>165,643.63</b>	<b>0.00</b>	<b>165,643.63</b>	<b>136,922.49</b>
1-590-16-200-12-000 INSURANCE NORDIC A	<u>2,885.43</u>	<u>0.00</u>	<u>2,885.43</u>	<u>0.00</u>
<b>90.562.16 Other -Accommodation</b>	<b>2,885.43</b>	<b>0.00</b>	<b>2,885.43</b>	<b>0.00</b>
1-510-14-621-05-000 JHS ACCOMODATIONS	0.00	0.00	0.00	72,573.33
1-510-14-621-09-000 WMS PARKING LOT	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>187,453.51</u>
<b>90.562.14 Other -O&amp;M</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>260,026.84</b>
1-217-08-000-14-000 COMMUTING ADMINIS	5,350.00	0.00	5,350.00	5,675.00
1-410-08-000-14-000 LEGAL BOARD OFFICE	21,580.99	0.00	21,580.99	111,665.76
1-411-08-000-14-000 AUDIT & ACCOUNTING	35,016.03	0.00	35,016.03	37,001.32
1-550-08-000-14-000 DUES & FEES	15,004.39	0.00	15,004.39	9,587.45
1-550-08-360-14-000 ASBA DUES & FEES	22,478.85	0.00	22,478.85	20,170.74
1-850-08-000-14-000 BANK SERVICE CHARC	9,633.30	0.00	9,633.30	11,289.24
1-853-08-000-14-000 BANK SERVICE CHARC	<u>(970.14)</u>	<u>0.00</u>	<u>(970.14)</u>	<u>(2,684.86)</u>
<b>90.562.08 Other -Board Admin.</b>	<b>108,093.42</b>	<b>0.00</b>	<b>108,093.42</b>	<b>192,704.65</b>
1-415-02-621-16-608 OUTSOURCING & CON	0.00	0.00	0.00	335.28
1-415-02-621-16-611 OUTSOURCING & CON	3,268.98	0.00	3,268.98	13,304.01
1-415-02-776-16-000 NETWORK INFRASTR	9,984.05	0.00	9,984.05	24,201.31

**Yellowknife District No. 1 Education Authority**

**DFC20-42**

Year End: June 30, 2022

TB - Adjusted G/L Balances - by map no

Account	Prelim	Adj's	Adj	Adj 06/21
1-415-02-776-16-601 NETWORK INFRASTR	1,945.17	0.00	1,945.17	0.00
1-415-02-776-16-607 NETWORK INFRASTR	1,808.48	0.00	1,808.48	0.00
1-415-02-776-16-610 NETWORK INFRASTR	16,513.43	0.00	16,513.43	0.00
1-415-02-778-16-603 BASE SITE LICENSES (	31,302.08	0.00	31,302.08	9,679.43
1-415-02-778-16-608 BASE SITE LICENSES (	2,326.86	0.00	2,326.86	2,988.04
1-415-02-778-16-612 BASE SITE LICENSES I	8,321.67	0.00	8,321.67	13,702.06
1-415-02-778-16-621 BASE SITE LICENSES (	73,814.75	0.00	73,814.75	42,531.03
1-415-02-778-16-622 BASE SITE LICENSES (	29,913.99	0.00	29,913.99	19,901.68
1-415-02-779-16-000 GENERAL OFFICE O&M	2,098.74	0.00	2,098.74	786.24
1-429-02-000-06-200 COVID-19 INTERNET/D.	101.59	0.00	101.59	221.76
1-429-02-000-10-200 COVID-19 INTERNET/D.	25.40	0.00	25.40	487.68
1-429-02-000-16-000 INTERNET/DSL CHARG	40,835.46	0.00	40,835.46	36,237.77
1-510-02-903-04-000 CARPET CLEANING MF	0.00	0.00	0.00	7,087.15
1-510-02-903-06-000 CARPET CLEANING NJ	0.00	0.00	0.00	2,516.41
1-510-02-903-07-000 CARPET CLEANING RL	0.00	0.00	0.00	5,746.27
1-510-02-903-09-000 CARPET CLEANING WI	0.00	0.00	0.00	8,061.81
1-510-02-903-10-000 CARPET CLEANING SJ	0.00	0.00	0.00	5,435.22
1-550-02-362-14-000 PENSION DUES & FEE:	16,018.00	0.00	16,018.00	12,278.00
1-571-02-006-14-000 HOME SCHOOLING CO	233,119.34	0.00	233,119.34	152,050.27
1-574-04-125-04-000 SPEECH LANGUAGE T	390.00	0.00	390.00	14,520.00
1-609-02-621-14-000 YWCA WAGE SUBSIDY	18,615.47	0.00	18,615.47	17,427.22
1-698-02-000-05-352 MINDFULNESS - JHS	2,599.60	0.00	2,599.60	6,931.87
<b>90.574.02 Services -School Programs</b>	<b>493,003.06</b>	<b>0.00</b>	<b>493,003.06</b>	<b>396,430.51</b>
1-571-05-006-14-000 1-GEN HOME SCHOOLI	1,350.60	0.00	1,350.60	3,331.41
1-574-05-006-14-000 2-STAFF DEV PD CONT	74,787.38	0.00	74,787.38	9,556.24
1-574-50-660-14-507 SSI - RENEE MICHAUD	0.00	0.00	0.00	3,352.80
<b>90.574.05 Services -Inclusive Schooling</b>	<b>76,137.98</b>	<b>0.00</b>	<b>76,137.98</b>	<b>16,240.45</b>
1-574-50-660-14-502 SSI - CAROLE FULLER	29,918.96	0.00	29,918.96	26,312.68
1-574-50-660-14-503 SSI - LEYTON SCHNELI	3,435.16	0.00	3,435.16	4,500.00
1-574-50-660-14-506 SSI - ED SERVICES (AL	26,136.91	0.00	26,136.91	5,665.39
1-574-50-660-14-508 SSI - FAYE BROWNLIE	24,242.51	0.00	24,242.51	6,604.00
<b>90.574.05.252 Services -Incl. Schl. -SSI</b>	<b>83,733.54</b>	<b>0.00</b>	<b>83,733.54</b>	<b>43,082.07</b>
1-626-02-000-04-342 JP MH PSYCHOLOGIC/	11,000.00	0.00	11,000.00	14,000.00
1-626-02-000-09-342 JP WM PSYCHOLOGIC.	0.00	0.00	0.00	4,400.00
1-626-02-000-10-342 JP SJF PSYCHOLOGIC.	0.00	0.00	0.00	8,800.00
1-698-02-000-06-342 JP-NJM - EDUC.PSYCH	0.00	0.00	0.00	2,200.00
<b>90.574.06 Services -Jordan's Principle</b>	<b>11,000.00</b>	<b>0.00</b>	<b>11,000.00</b>	<b>29,400.00</b>

**Yellowknife District No. 1 Education Authority**

**DFC20-43**

Year End: June 30, 2022

TB - Adjusted G/L Balances - by map no

Account	Prelim	Adj's	Adj	Adj 06/21
1-410-16-873-12-000 CONSULTANTS-NORDI	71,906.00	0.00	71,906.00	0.00
<b>90.574.16 Services -Accommodation</b>	<b>71,906.00</b>	<b>0.00</b>	<b>71,906.00</b>	<b>0.00</b>
1-510-14-755-11-000 SERVICE CONTRACTS	88,982.85	0.00	88,982.85	46,521.81
1-590-14-000-14-000 INSURANCE	592,698.62	0.00	592,698.62	1,643,498.49
1-590-14-001-14-000 INSURANCE LOSSES	(7,619.02)	15,238.04	7,619.02	0.00
<b>90.574.14 Services -O&amp;M</b>	<b>674,062.45</b>	<b>15,238.04</b>	<b>689,300.49</b>	<b>1,690,020.30</b>
1-429-08-000-14-200 COVID-19 INTERNET/D.	53.32	0.00	53.32	1,048.55
<b>90.574.08 Services -Board Admin.</b>	<b>53.32</b>	<b>0.00</b>	<b>53.32</b>	<b>1,048.55</b>
1-574-81-875-14-203 ILC CONTR CULTURE /	90,411.67	0.00	90,411.67	172,397.71
<b>90.574.81 Services -Aboriginal Languages</b>	<b>90,411.67</b>	<b>0.00</b>	<b>90,411.67</b>	<b>172,397.71</b>
1-574-81-896-10-203 CULTURAL RESOURCE	1,650.00	0.00	1,650.00	0.00
<b>90.574.81.203 Services- ILC -Community S</b>	<b>1,650.00</b>	<b>0.00</b>	<b>1,650.00</b>	<b>0.00</b>
1-413-02-000-14-000 CURRICULUM DEVELO	964.00	0.00	964.00	3,211.49
1-609-02-841-10-000 COSMETOLOGY PROG	4,339.44	0.00	4,339.44	4,000.00
1-609-02-863-09-000 FINE ARTS PROGRAM	0.00	0.00	0.00	684.67
1-610-02-000-03-100 MATERIALS & SUPPLIE	238,397.68	0.00	238,397.68	251,766.53
1-610-02-000-19-000 ALTERNATIVE PROGR,	4,067.69	0.00	4,067.69	6,516.81
1-610-02-001-07-000 RLN MATERIALS & SUF	9,649.91	0.00	9,649.91	9,978.61
1-610-02-006-04-000 SPEC. NEEDS MATERI,	1,875.66	0.00	1,875.66	1,258.37
1-610-02-006-06-000 SPEC. NEEDS MATERI,	0.00	0.00	0.00	151.06
1-610-02-006-07-000 SPEC NEEDS MATERI/	5,710.33	0.00	5,710.33	4,774.90
1-610-02-006-09-000 PST MATERIALS WMS	1,144.80	0.00	1,144.80	591.37
1-610-02-006-10-000 SPEC. NEEDS MATERI,	2,369.43	0.00	2,369.43	2,777.10
1-610-02-044-10-000 ADMIN SUPPLIES WM (	1,813.34	0.00	1,813.34	658.62
1-610-02-200-04-000 JANITOR SUPPLIES MF	16,257.13	0.00	16,257.13	14,289.99
1-610-02-200-05-000 JANITOR SUPPLIES JH	0.00	0.00	0.00	1,458.91
1-610-02-200-06-000 JANITOR SUPPLIES NJ	8,459.28	0.00	8,459.28	14,767.95
1-610-02-200-07-000 JANITOR SUPPLIES RL	10,717.44	0.00	10,717.44	23,679.34
1-610-02-200-09-000 JANITOR SUPPLIES WI	23,062.42	0.00	23,062.42	20,463.33
1-610-02-200-10-000 JANITOR SUPPLIES SJ	31,342.96	0.00	31,342.96	42,331.01
1-610-02-200-14-000 JANITOR SUPPLIES DIK	3.34	0.00	3.34	0.00
1-610-02-674-14-000 SCHOOL BEAUTIFICAT	0.00	0.00	0.00	578.80
1-610-02-675-04-200 COVID-19 PPE MHS	3,117.76	0.00	3,117.76	3,960.92
1-610-02-675-05-200 COVID-19 PPE JHS	6,457.91	0.00	6,457.91	16,222.42
1-610-02-675-06-200 COVID-19 PPE NJM	6,237.58	0.00	6,237.58	6,625.19
1-610-02-675-07-200 COVID-19 PPE RLN	8,459.48	0.00	8,459.48	14,743.55



**Yellowknife District No. 1 Education Authority**

**DFC20-44**

Year End: June 30, 2022

TB - Adjusted G/L Balances - by map no

Account	Prelim	Adj's	Adj	Adj 06/21
1-610-02-675-09-200 COVID-19 PPE WMS	1,499.75	0.00	1,499.75	5,941.91
1-610-02-675-10-200 COVID-19 PPE SJF	1,622.00	0.00	1,622.00	5,329.89
1-610-02-675-14-200 COVID-19 PPE DISTRIC	1,844.41	0.00	1,844.41	2,691.26
1-610-02-761-04-200 COVID-19 CLEANING S	946.75	0.00	946.75	1,117.05
1-610-02-761-05-200 COVID-19 CLEANING S	313.77	0.00	313.77	7,713.30
1-610-02-761-06-200 COVID-19 CLEANING S	1,866.28	0.00	1,866.28	7,931.67
1-610-02-761-07-200 COVID-19 CLEANING S	1,901.35	0.00	1,901.35	7,358.20
1-610-02-761-09-200 COVID-19 CLEANING S	1,007.62	0.00	1,007.62	6,243.57
1-610-02-773-16-637 IT MOVING PROJECT	29,033.39	0.00	29,033.39	0.00
1-610-02-845-07-000 MUSIC SUPPLIES RLN	1,111.56	0.00	1,111.56	3,371.17
1-610-02-845-09-000 MUSIC SUPPLIES WMS	868.06	0.00	868.06	256.14
1-610-02-852-07-000 TEACHER RESOURCE:	1,287.41	0.00	1,287.41	2,302.30
1-610-02-852-14-000 O & M ASSISTANT SUP	1,596.40	0.00	1,596.40	1,639.58
1-610-02-854-10-000 CTS SUPPLIES	9,106.03	0.00	9,106.03	9,156.79
1-610-02-855-07-000 ELA MATERIALS & SUF	560.59	0.00	560.59	1,642.16
1-610-02-855-10-000 ELA MATERIALS & SUF	3,539.92	0.00	3,539.92	3,611.69
1-610-02-856-07-000 GUIDANCE SUPPLIES I	0.00	0.00	0.00	271.84
1-610-02-856-10-000 GUIDANCE SUPPLIES :	1,893.08	0.00	1,893.08	2,315.63
1-610-02-858-09-000 IA EXPLORATORY WM:	2,696.29	0.00	2,696.29	3,162.08
1-610-02-858-10-000 SHOP SUPPLIES SJF	24,036.66	0.00	24,036.66	24,557.06
1-610-02-858-10-200 COVID-19 IND TECH SF	0.00	0.00	0.00	1,208.86
1-610-02-859-09-000 OUTDOOR ED EXPLOF	464.09	0.00	464.09	0.00
1-610-02-861-04-000 TECH SUPPLIES MHS	25,969.52	0.00	25,969.52	4,983.99
1-610-02-861-04-200 COVID-19 TECHNOLOC	0.00	0.00	0.00	1,600.34
1-610-02-861-05-000 TECH SUPPLIES JHS	16,896.00	0.00	16,896.00	16,982.26
1-610-02-861-05-200 COVID-19 TECHNOLOC	0.00	0.00	0.00	1,608.32
1-610-02-861-06-000 TECH SUPPLIES NJM	27,763.82	0.00	27,763.82	3,243.73
1-610-02-861-06-200 COVID-19 TECHNOLOC	0.00	0.00	0.00	1,698.53
1-610-02-861-07-000 TECH SUPPLIES RLN	15,606.52	0.00	15,606.52	3,936.18
1-610-02-861-07-200 COVID-19 TECHNOLOC	0.00	0.00	0.00	1,577.85
1-610-02-861-09-000 TECH SUPPLIES WMS	40,235.41	0.00	40,235.41	27,425.14
1-610-02-861-09-200 COVID-19 TECHNOLOC	0.00	0.00	0.00	1,577.85
1-610-02-861-10-000 TECH SUPPLIES SJF	60,988.76	0.00	60,988.76	14,781.18
1-610-02-861-10-200 COVID-19 TECHNOLOC	0.00	0.00	0.00	13,144.48
1-610-02-861-14-000 TECH SUPPLIES BOAR	6,941.88	0.00	6,941.88	3,329.16
1-610-02-861-16-000 TECH SUPPLIES IT	(19,979.29)	0.00	(19,979.29)	62,810.62
1-610-02-861-16-200 COVID-19 TECHNOLOC	0.00	0.00	0.00	64,597.05
1-610-02-861-16-601 TECH SUPPLIES BRD S	0.00	0.00	0.00	2,457.84
1-610-02-861-16-620 TECH SUPPLIES SJF S	1,600.20	0.00	1,600.20	0.00
1-610-02-861-16-630 TECH SUPPLIES SJF S	2,529.82	0.00	2,529.82	11,231.60
1-610-02-862-05-000 SPECIALTY SUPPLIES/	1,685.31	0.00	1,685.31	8,093.39

**Yellowknife District No. 1 Education Authority****DFC20-45**

Year End: June 30, 2022

TB - Adjusted G/L Balances - by map no

Account	Prelim	Adj's	Adj	Adj 06/21
1-610-02-863-04-000 FINE ARTS SUPPLIES M	1,724.31	0.00	1,724.31	1,952.46
1-610-02-863-05-000 FINE ARTS/MUSIC SUP	(750.00)	0.00	(750.00)	860.53
1-610-02-863-06-000 FINE ARTS SUPPLIES M	1,624.20	0.00	1,624.20	1,473.05
1-610-02-863-07-000 FINE ARTS SUPPLIES F	121.52	0.00	121.52	0.00
1-610-02-863-09-000 ARTS EXPLORATORY \	1,048.15	0.00	1,048.15	804.32
1-610-02-863-10-000 FINE ARTS SUPPLIES €	7,902.23	0.00	7,902.23	7,673.88
1-610-02-864-04-000 ACADEMIC SUPPLIES I	3,357.65	0.00	3,357.65	4,429.73
1-610-02-864-04-200 COVID-19 TEACHING R	2,083.52	0.00	2,083.52	618.28
1-610-02-864-05-000 ACADEMIC SUPPLIES \	18,071.93	0.00	18,071.93	21,336.79
1-610-02-864-05-200 COVID-19 TEACHING R	4,136.13	0.00	4,136.13	2,950.02
1-610-02-864-06-000 ACADEMIC SUPPLIES I	7,565.39	0.00	7,565.39	9,387.89
1-610-02-864-06-200 COVID-19 TEACHING R	8,499.36	0.00	8,499.36	6,944.52
1-610-02-864-07-200 COVID-19 TEACHING R	17,877.39	0.00	17,877.39	108.34
1-610-02-864-09-000 ACADEMIC SUPPLIES \	2,343.75	0.00	2,343.75	7,190.34
1-610-02-864-09-200 COVID-19 TEACHING R	30,829.30	0.00	30,829.30	12,716.45
1-610-02-864-10-200 COVID-19 TEACHING R	1,259.79	0.00	1,259.79	1,142.79
1-610-02-865-06-000 MATH SUPPLIES NJM	993.31	0.00	993.31	506.44
1-610-02-865-07-000 MATH SUPPLIES RLN	2,766.70	0.00	2,766.70	487.85
1-610-02-865-10-000 MATH SUPPLIES SJF	4,410.25	0.00	4,410.25	4,270.62
1-610-02-866-06-000 SCIENCE SUPPLIES N.	680.54	0.00	680.54	367.23
1-610-02-866-07-000 SCIENCE SUPPLIES RL	0.00	0.00	0.00	23.45
1-610-02-866-10-000 SCIENCE SUPPLIES SJ	8,000.01	0.00	8,000.01	7,058.67
1-610-02-867-10-000 SOCIAL STUDIES SUPP	1,732.17	0.00	1,732.17	2,843.41
1-610-02-868-09-000 HOME EC EXPLORATC	293.51	0.00	293.51	0.00
1-610-02-870-04-000 PHYS. ED SUPPLIES M	42.67	0.00	42.67	201.86
1-610-02-870-05-000 PHYS. ED SUPPLIES JF	1,521.40	0.00	1,521.40	1,512.37
1-610-02-870-06-000 PHYS. ED SUPPLIES N.	1,341.51	0.00	1,341.51	2,558.55
1-610-02-870-07-000 PHYS. ED SUPPLIES RI	1,165.86	0.00	1,165.86	1,757.42
1-610-02-870-09-000 PHYS ED SUPPLIES WI	89.99	0.00	89.99	679.65
1-610-02-870-10-000 PHYS ED SUPPLIES SJ	8,608.73	0.00	8,608.73	7,855.32
1-610-02-870-10-200 COVID-19 PHYS ED SJF	0.00	0.00	0.00	1,607.93
1-610-02-876-04-000 XEROX SUPPLIES MHS	766.98	0.00	766.98	1,397.82
1-610-02-876-05-000 PHOTOCOPY SUPPLIE	3,698.93	0.00	3,698.93	2,436.22
1-610-02-876-06-000 XEROX SUPPLIES NJM	3,411.32	0.00	3,411.32	5,095.63
1-610-02-880-04-000 CORE FRENCH SUPPL	179.31	0.00	179.31	0.00
1-610-02-880-06-000 CORE FRENCH SUPPL	777.35	0.00	777.35	444.45
1-610-02-880-07-000 CORE FRENCH SUPPL	0.00	0.00	0.00	203.19
1-610-02-882-10-000 FRENCH IMM. SUPPLIE	2,548.35	0.00	2,548.35	4,131.60
1-610-02-883-04-000 ADMIN SUPPLIES MHS	28,164.87	0.00	28,164.87	17,818.81
1-610-02-883-04-200 COVID-19 OFFICE SUPI	15,784.55	0.00	15,784.55	41,834.73
1-610-02-883-05-000 ADMIN SUPPLIES JHS	11,975.15	0.00	11,975.15	16,128.23

**Yellowknife District No. 1 Education Authority****DFC20-46**

Year End: June 30, 2022

TB - Adjusted G/L Balances - by map no

Account	Prelim	Adj's	Adj	Adj 06/21
1-610-02-883-05-200 COVID-19 OFFICE SUPP	2,071.41	0.00	2,071.41	0.00
1-610-02-883-06-000 ADMIN SUPPLIES NJM	5,291.10	0.00	5,291.10	4,358.36
1-610-02-883-06-200 COVID-19 OFFICE SUPP	1,782.44	0.00	1,782.44	81.45
1-610-02-883-07-000 ADMIN SUPPLIES RLN	2,588.04	0.00	2,588.04	3,371.80
1-610-02-883-07-200 COVID-19 OFFICE SUPP	11,513.59	0.00	11,513.59	192.92
1-610-02-883-09-000 ADMIN SUPPLIES WMS	20,576.42	0.00	20,576.42	18,777.36
1-610-02-883-09-200 COVID-19 OFFICE SUPP	133.38	0.00	133.38	1,485.28
1-610-02-883-10-000 ADMIN SUPPLIES SJF	57,715.84	0.00	57,715.84	48,540.79
1-610-02-883-10-200 COVID-19 OFFICE SUPP	0.00	0.00	0.00	240.37
1-610-02-884-05-000 ALC SUPPLIES JHS	0.00	0.00	0.00	225.68
1-610-08-675-14-200 COVID-19 PPE	8,563.42	0.00	8,563.42	13,559.75
1-610-08-861-14-200 COVID-19 TECHNOLOC	0.00	0.00	0.00	7,389.60
1-610-14-675-11-200 COVID-19 PPE MAINT	25,097.74	0.00	25,097.74	11,407.18
1-610-40-310-09-555 JPD TEACH PRAC SUP	0.00	0.00	0.00	146.22
1-610-40-310-09-557 JPD MUSIC GR6-8 SUP	0.00	0.00	0.00	79.66
1-610-40-310-10-557 JPD MUSIC GR9-12 SUI	0.00	0.00	0.00	79.67
1-611-00-000-14-144 PANCAKE BREAKFAST	35.55	0.00	35.55	733.32
1-611-02-000-04-312 MENSTRUAL PRODUC	3,272.84	0.00	3,272.84	0.00
1-611-02-000-07-312 MENSTRUAL PRODUC	7,908.74	0.00	7,908.74	0.00
1-611-02-000-09-312 MENSTRUAL PRODUC	13,415.08	0.00	13,415.08	0.00
1-611-02-661-14-000 SAFE SCHOOLS SUPPL	15,152.44	0.00	15,152.44	10,264.73
1-611-02-670-14-000 TREATY RIGHTS SUPP	14,158.00	0.00	14,158.00	15,898.00
1-611-02-875-07-000 ON THE LAND PROGR/	11,285.22	0.00	11,285.22	0.00
1-611-02-884-06-000 ABORIGINAL LANG. SU	0.00	0.00	0.00	1,656.03
1-611-02-888-14-000 PRE-IMMERSION CAMF	0.00	0.00	0.00	8,406.30
1-611-02-896-04-000 INDIGENOUS ED. SUPP	1,638.35	0.00	1,638.35	433.07
1-611-02-896-05-000 INDIGENOUS ED. SUPP	3,275.08	0.00	3,275.08	550.00
1-611-02-896-06-000 INDIGENOUS ED. SUPP	2,576.55	0.00	2,576.55	3,287.08
1-611-02-896-07-000 INDIGENOUS ED. SUPP	43.28	0.00	43.28	262.50
1-611-02-896-09-000 INDIGENOUS ED SUPP	324.65	0.00	324.65	1,338.93
1-611-02-896-10-000 INDIGENOUS ED SUPP	1,489.13	0.00	1,489.13	1,849.36
1-612-02-888-14-000 FRENCH CULTURAL AC	6,879.71	0.00	6,879.71	8,669.26
1-614-02-006-06-000 JK O&M NJM	1,785.83	0.00	1,785.83	194.51
1-614-02-006-07-000 JK O&M RLN	151.55	0.00	151.55	994.10
1-620-02-888-14-000 FRENCH SUPERVISOR	12,262.76	0.00	12,262.76	32,017.56
1-625-02-888-05-000 FRENCH ASSESSMEN	10,000.00	0.00	10,000.00	0.00
1-625-02-888-14-000 IF/PIF Immersion Assmnt	27,273.51	0.00	27,273.51	37,888.45
1-630-02-001-04-000 TEXTBOOKS MHS	351.34	0.00	351.34	123.66
1-630-02-001-06-000 TEXTBOOKS NJM	0.00	0.00	0.00	310.89
1-632-02-852-14-000 CURRICULUM RESOUF	1,287.70	0.00	1,287.70	832.56
1-632-02-888-10-000 FRENCH TEXT & MATE	3,964.24	0.00	3,964.24	0.00

**Yellowknife District No. 1 Education Authority**

**DFC20-47**

Year End: June 30, 2022

TB - Adjusted G/L Balances - by map no

Account	Prelim	Adj's	Adj	Adj 06/21
1-632-02-888-14-000 FRENCH RESOURCES	57,100.55	0.00	57,100.55	50,820.61
1-632-02-888-14-080 FRENCH VIDEO CLIP P	10,393.59	0.00	10,393.59	0.00
1-650-02-001-04-000 LIBRARY MHS	4,341.29	0.00	4,341.29	3,415.78
1-650-02-001-05-000 LIBRARY JHS	926.31	0.00	926.31	3,002.60
1-650-02-001-06-000 LIBRARY NJM	2,362.09	0.00	2,362.09	1,762.05
1-650-02-001-07-000 LIBRARY RLN	1,936.41	0.00	1,936.41	3,821.46
1-650-02-001-09-000 LIBRARY WMS	1,924.38	0.00	1,924.38	1,841.23
1-650-02-001-10-000 LIBRARY SJF	7,943.88	0.00	7,943.88	6,982.56
1-651-02-888-14-000 FRENCH TRANSLATIOI	10,769.74	0.00	10,769.74	5,162.43
1-670-02-858-10-200 COVID-19 ISP SJF	0.00	0.00	0.00	29.97
1-693-02-663-06-000 GIFTED PROGRAM SUI	3,328.58	0.00	3,328.58	1,830.07
1-695-02-000-04-304 HEALTHY FOOD LEARN	15,090.21	0.00	15,090.21	12,997.40
1-695-02-000-05-200 COVID-19 FOOD PROG	10,936.57	0.00	10,936.57	2,735.42
1-695-02-000-05-304 HEALTHY FOOD LEARN	4,659.92	0.00	4,659.92	(331.20)
1-695-02-000-06-304 HEALTHY FOOD LEARN	15,305.02	0.00	15,305.02	6,710.29
1-695-02-000-07-304 HEALTHY FOOD LEARN	8,976.94	0.00	8,976.94	11,093.10
1-695-02-000-09-304 HEALTHY FOOD LEARN	9,554.93	0.00	9,554.93	9,471.83
1-695-02-000-10-304 HEALTHY FOOD LEARN	23,989.68	0.00	23,989.68	26,384.55
1-698-02-000-04-310 BIRCHBARK - MHS	14,811.48	0.00	14,811.48	34,655.38
1-698-02-000-04-325 RURAL/NORTHERN CA	0.00	0.00	0.00	14,245.31
1-698-02-000-07-330 ENVIRO/INDIGENOUS F	7,315.20	0.00	7,315.20	19,505.87
1-698-02-000-07-332 SUSTAINABLE LIVING F	7,877.10	0.00	7,877.10	0.00
1-698-02-000-09-320 COMMUNITY FOUNDATI	0.00	0.00	0.00	3,515.87
1-698-02-000-09-392 TIDES - ON THE LAND I	0.00	0.00	0.00	16,886.56
1-698-02-000-10-306 FOOD FIRST/TASTE M/	1,803.34	0.00	1,803.34	2,100.00
<b>90.610.02 Materials -School Programs</b>	<b>1,353,741.16</b>	<b>0.00</b>	<b>1,353,741.16</b>	<b>1,463,488.98</b>
1-610-05-000-14-000 2-STAFF DEV SUPPLIE	7,276.83	0.00	7,276.83	3,638.25
1-610-05-873-14-000 IS COUNSELLING	960.00	0.00	960.00	0.00
1-611-02-000-06-342 JP-NJM - TUTORING SE	0.00	0.00	0.00	1,101.80
1-612-02-000-04-342 SHOEBOX MH JORDAN	0.00	0.00	0.00	2,011.32
<b>90.610.05 Materials -Inclusive Schooling</b>	<b>8,236.83</b>	<b>0.00</b>	<b>8,236.83</b>	<b>6,751.37</b>
1-611-05-664-14-000 4-MCATEER HOUSE SL	3,922.87	0.00	3,922.87	4,712.46
1-611-05-890-14-000 4-MCATEER SN YO SUI	22,959.79	0.00	22,959.79	17,851.68
<b>90.610.05.250 Materials -Incl. Schl. -Magne</b>	<b>26,882.66</b>	<b>0.00</b>	<b>26,882.66</b>	<b>22,564.14</b>
1-632-05-000-14-000 3-ASSISTIVE TECHNOL	53,917.48	0.00	53,917.48	85,992.68
<b>90.610.05.251 Materials -Incl. Schl. -Assis</b>	<b>53,917.48</b>	<b>0.00</b>	<b>53,917.48</b>	<b>85,992.68</b>
1-611-94-000-14-000 STUDENT SUCCESS IN	17,008.76	0.00	17,008.76	68,333.09

**Yellowknife District No. 1 Education Authority**

**DFC20-48**

Year End: June 30, 2022

TB - Adjusted G/L Balances - by map no

Account	Prelim	Adj's	Adj	Adj 06/21
<b>90.610.05.252 Materials -Incl. Schl. -SSI</b>	<b>17,008.76</b>	<b>0.00</b>	<b>17,008.76</b>	<b>68,333.09</b>
1-609-02-000-04-342 JP AFTER SCHOOL 1:1	14,000.00	0.00	14,000.00	27,875.00
1-610-02-000-04-342 SPEECH SUPP. MH JOI	39,742.49	0.00	39,742.49	21,720.00
1-610-02-000-06-342 SPEECH SUPP.NJM JO	7,535.00	0.00	7,535.00	5,760.00
1-610-02-000-10-342 JP READING MATERIAL	2,951.58	0.00	2,951.58	0.00
1-611-02-000-04-342 ART THERAPY MH JOR	14,547.41	0.00	14,547.41	13,600.00
1-612-02-000-10-342 ASSISTIVE TECHNOLO	2,511.55	0.00	2,511.55	0.00
<b>90.610.06 Materials -Jordan's Principle</b>	<b>81,288.03</b>	<b>0.00</b>	<b>81,288.03</b>	<b>68,955.00</b>
1-610-16-200-12-000 NORDIC ARMS MAINTEN	255.62	0.00	255.62	464.96
1-610-16-200-12-107 NA APT 107 MATERIAL:	1,224.32	0.00	1,224.32	2,468.53
<b>90.610.16 Materials -Accommodation</b>	<b>1,479.94</b>	<b>0.00</b>	<b>1,479.94</b>	<b>2,933.49</b>
1-610-14-200-11-000 JANITOR SUPPLIES - D	0.00	0.00	0.00	16.52
1-610-14-200-11-200 COVID-19 SUPPLIES M.	34,314.56	0.00	34,314.56	36,338.88
1-610-14-883-05-000 ADMIN MAINTENANCE	0.00	0.00	0.00	521.41
<b>90.610.14 Materials -O&amp;M</b>	<b>34,314.56</b>	<b>0.00</b>	<b>34,314.56</b>	<b>36,876.81</b>
1-610-08-304-14-000 BOARD MATERIALS & :	17,649.12	0.00	17,649.12	16,033.92
1-610-08-861-14-000 BOARD TECH SUPPLIE	2,464.49	0.00	2,464.49	12,961.08
1-610-08-864-14-200 COVID-19 TEACHING R	2,777.50	0.00	2,777.50	0.00
1-610-08-883-14-200 COVID-19 OFFICE SUPI	30.02	0.00	30.02	832.07
<b>90.610.08 Materials -Board Admin.</b>	<b>22,921.13</b>	<b>0.00</b>	<b>22,921.13</b>	<b>29,827.07</b>
1-610-81-896-10-203 ILC ELDERS IN SCHLS	11,928.48	0.00	11,928.48	5,593.49
1-610-81-896-14-203 ILC ELDERS IN SCHLS	0.00	0.00	0.00	550.00
1-611-81-000-14-203 ILC SPECIAL PROJ COI	(250.08)	0.00	(250.08)	30,229.28
1-611-81-852-14-201 ILC CURRICULUM SUP	44,533.00	0.00	44,533.00	30,431.33
1-611-81-875-14-203 ILC CULTURAL ACTIVIT	25,789.94	0.00	25,789.94	27,381.98
1-615-81-884-14-201 ILC ADMINISTRATION	10,808.01	0.00	10,808.01	3,324.17
1-632-81-855-14-202 ILC LANGUAGE DEVEL	8,645.76	0.00	8,645.76	9,066.79
<b>90.610.81 Materials -Aboriginal Languages</b>	<b>101,455.11</b>	<b>0.00</b>	<b>101,455.11</b>	<b>106,577.04</b>
1-611-81-875-14-201 EXTRA-CURRICULAR A	35.51	0.00	35.51	0.00
<b>90.610.81.201 Materials- ILC -Indigenous E</b>	<b>35.51</b>	<b>0.00</b>	<b>35.51</b>	<b>0.00</b>
1-610-81-896-04-203 ILC ELDERS IN SCHLS	1,200.00	0.00	1,200.00	0.00
<b>90.610.81.203 Materials- ILC -Community E</b>	<b>1,200.00</b>	<b>0.00</b>	<b>1,200.00</b>	<b>0.00</b>
1-699-02-000-06-000 SURPLUS EXPENDITUI	20,131.29	0.00	20,131.29	27,098.11

**Yellowknife District No. 1 Education Authority**

**DFC20-49**

Year End: June 30, 2022

TB - Adjusted G/L Balances - by map no

Account	Prelim	Adj's	Adj	Adj 06/21
1-699-02-000-09-000 SURPLUS EXPENDITUI	2,350.36	0.00	2,350.36	877.82
1-699-02-000-10-000 SURPLUS EXPENDITUI	30,536.92	0.00	30,536.92	5,792.90
<b>90.610.99 Materials - Schools discretion</b>	<b>53,018.57</b>	<b>0.00</b>	<b>53,018.57</b>	<b>33,768.83</b>
1-680-02-878-05-000 FREIGHT - GENERAL JI	342.82	0.00	342.82	0.00
1-680-02-878-06-000 FREIGHT - GENERAL N	103.55	0.00	103.55	856.30
1-680-02-878-07-000 FREIGHT - GENERAL R	59.74	0.00	59.74	0.00
1-680-02-878-09-000 FREIGHT - GENERAL V	0.00	0.00	0.00	14.55
1-680-02-878-10-000 FREIGHT - GENERAL S	2,496.73	0.00	2,496.73	4,175.63
<b>90.680.02 Freight -School Programs</b>	<b>3,002.84</b>	<b>0.00</b>	<b>3,002.84</b>	<b>5,046.48</b>
1-680-14-878-11-000 FREIGHT - MAINTENAN	2,552.91	0.00	2,552.91	609.01
<b>90.680.14 Freight -O&amp;M</b>	<b>2,552.91</b>	<b>0.00</b>	<b>2,552.91</b>	<b>609.01</b>
1-680-08-878-14-000 FREIGHT BOARD OFFIK	153.32	0.00	153.32	929.01
<b>90.680.08 Freight -Board Admin.</b>	<b>153.32</b>	<b>0.00</b>	<b>153.32</b>	<b>929.01</b>
1-690-02-000-06-000 STUDENT AWARDS NJ	1,642.25	0.00	1,642.25	533.79
1-690-02-000-10-000 STUDENT AWARDS SJ	293.77	0.00	293.77	2,749.21
<b>90.690.02 Awards -School Programs</b>	<b>1,936.02</b>	<b>0.00</b>	<b>1,936.02</b>	<b>3,283.00</b>
1-691-08-000-14-000 TECHNOLOGY/FOOD C	9,558.92	0.00	9,558.92	8,347.05
1-691-08-000-14-144 ELECTION EXPENSE	10,141.61	0.00	10,141.61	0.00
<b>90.690.08 Awards -Board Admin.</b>	<b>19,700.53</b>	<b>0.00</b>	<b>19,700.53</b>	<b>8,347.05</b>
1-900-00-000-00-000 AMORTIZATION EXPEN	1,428,770.92	0.00	1,428,770.92	944,728.80
<b>90.790.01 Trsfr to Capital -Fiscal &amp; Transf</b>	<b>1,428,770.92</b>	<b>0.00</b>	<b>1,428,770.92</b>	<b>944,728.80</b>
	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Income (Loss)</b>	<b>7,822,623.06</b>		<b>5,162,786.91</b>	<b>(760,363.14)</b>

**Yellowknife District No. 1 Education Authority**

**DFC1**

Year End: June 30, 2022

Adjusting Journal Entries

Date: 7/1/2021 To 6/30/2022

Number	Date	Name	Account No	Debit	Credit
1	6/30/2022	BLDG NORDIC ARMS APT	2-055-00-000-01-000	1,322,697.83	
1	6/30/2022	FURNITURE SCHOOLS	2-058-01-000-01-000	1,322,697.83	
1	6/30/2022	BLDG NORDIC ARMS APT	2-055-01-000-01-000		1,322,697.83
1	6/30/2022	FURNITURE SCHOOLS	2-058-00-000-01-000		1,322,697.83
To adjust disposal of school furniture to correct account					
2	6/30/2022	RESERVE LED LIGHTS	1-091-00-000-11-000	120,511.82	
2	6/30/2022	ENERGY LED LIGHTS	1-510-14-758-11-000	120,511.82	
2	6/30/2022	LED SURPLUS TRANSFER	1-091-01-000-14-000		120,511.82
2	6/30/2022	LED SURPLUS TRANSFER	1-091-01-000-14-000		120,511.82
To reallocate the transfer					
3	6/30/2022	ACCUMULATED SURPLUS BEG.BAL.	1-091-00-000-02-000	8,753.88	
3	6/30/2022	ACCUM SURPLUS BEG.BAL. SGF	1-091-00-000-02-100	6,707.39	
3	6/30/2022	LED SURPLUS TRANSFER	1-091-01-000-14-000		15,461.27
To reallocate transfers originally recorded in the beginning accumulate surplus.					
4	6/30/2022	ACCUMULATED SURPLUS BEG.BAL.	1-091-00-000-04-000	130,813.74	
4	6/30/2022	ACCUMULATED SURPLUS BEG.BAL.	1-091-00-000-05-000	47,576.38	
4	6/30/2022	ACCUMULATED SURPLUS BEG.BAL.	1-091-00-000-07-000	39,163.68	
4	6/30/2022	RESERVE LED LIGHTS	1-091-00-000-11-000	15,461.27	
4	6/30/2022	ACCUMULATED SURPLUS BEG.BAL.	1-091-00-000-10-000		189,020.84
4	6/30/2022	ACCUMULATED SURPLUS BEG.BAL.	1-091-00-000-06-000		17,420.08
4	6/30/2022	LED SURPLUS TRANSFER	1-091-01-000-14-000		15,461.27
4	6/30/2022	SCHOOL SURPLUS TRANSFER	1-091-01-000-01-000		10,437.48
4	6/30/2022	ACCUMULATED SURPLUS BEG.BAL.	1-091-00-000-09-000		675.40
To adjust the transfer amounts to actual as of year-end.					
5	6/30/2022	BEG. BAL. LIABILITY - SGF	1-069-00-000-02-100	633,289.82	
5	6/30/2022	ACCUM SURPLUS BEG.BAL. SGF	1-091-00-000-02-100	69,431.82	
5	6/30/2022	ACCRUED LIABILITY - SGF	1-067-00-000-02-100	20,417.44	
5	6/30/2022	BEG. BAL. LIABILITY - SGF	1-069-00-000-02-100	7,964.92	
5	6/30/2022	MISCELLANEOUS REVENUE	1-145-00-000-03-000	6,707.00	
5	6/30/2022	Correction of prior period	9-999-99-999-99-000		737,811.00
To recognize school generated fund					

**Yellowknife District No. 1 Education Authority**

**DFC1-1**

Year End: June 30, 2022

Adjusting Journal Entries

Date: 7/1/2021 To 6/30/2022

Number	Date	Name	Account No	Debit	Credit
balances as surplus (not liability)					
6	6/30/2022	Transfer from accumulated surplus	9-999-99-999-99-001	76,140.00	
6	6/30/2022	Transfer to reserves	1-099-76-000-02-000		76,140.00
To record the transfer to school generated funds.					
PBC01	6/30/2022	DEPOSIT IN TRUST	1-016-00-000-01-000	29,892.03	
PBC01	6/30/2022	ACCTS RECEIVABLE CLEARING	1-030-00-041-01-000		29,892.03
*Do not post* To reclassify receivable to deposit in trust					
PBC02	6/30/2022	INSURANCE LOSSES	1-590-14-001-14-000	7,619.02	
PBC02	6/30/2022	INSURANCE LOSSES	1-590-14-001-14-000	7,619.02	
PBC02	6/30/2022	ACCTS RECEIVABLE CLEARING	1-030-00-041-01-000		7,619.02
PBC02	6/30/2022	ACCRUED LIABILITY	1-067-00-000-02-000		7,619.02
*Do not post* To correct the MACA amount to be repaid					
PBC03	6/30/2022	DEFERRED REVENUE - JP	1-064-02-000-02-342	1,261,519.74	
PBC03	6/30/2022	CONTRIBUTION REPAYABLE - JP	1-067-02-000-02-342		1,261,519.74
*Do not post* To reclassify JP deferred revenue to repayable					
PBC04	6/30/2022	FINANCE ADMIN SALARY JP - RLN	1-280-02-000-07-342	64,925.75	
PBC04	6/30/2022	FINANCE ADMIN SALARY JP - SJF	1-280-02-000-10-342	41,803.98	
PBC04	6/30/2022	FINANCE ADMIN SALARY JP - NJM	1-280-02-000-06-342	40,951.43	
PBC04	6/30/2022	FINANCE ADMIN SALARY JP	1-280-02-000-14-342		147,681.16
**DO NOT POST** To distribute admin expenses under Jordan's Principle's funding.					
PBC05	6/30/2022	FINANCE ADMIN SALARY JP - MHS	1-280-02-000-04-342	138,768.04	
PBC05	6/30/2022	FINANCE ADMIN SALARY JP	1-280-02-000-14-342	9,259.73	
PBC05	6/30/2022	SUBS ADMIN JP MHS	1-215-02-103-04-342		126,129.31
PBC05	6/30/2022	NEBS SUBS ADMIN JP MHS	1-332-02-103-04-342		9,952.44
PBC05	6/30/2022	CPP SUBS ADMIN JP MHS	1-310-02-103-04-342		3,499.80
PBC05	6/30/2022	EHC SUBS ADMIN JP MHS	1-323-02-103-04-342		2,301.30
PBC05	6/30/2022	DENTAL SUBS ADMIN JP MHS	1-321-02-103-04-342		1,733.28
PBC05	6/30/2022	LTD SUBS ADMIN JP MHS	1-322-02-103-04-342		1,465.92



**Yellowknife District No. 1 Education Authority**

**DFC1-2**

Year End: June 30, 2022

Adjusting Journal Entries

Date: 7/1/2021 To 6/30/2022

Number	Date	Name	Account No	Debit	Credit
PBC05	6/30/2022	EI SUBS ADMIN JP MHS	1-311-02-103-04-342		1,197.59
PBC05	6/30/2022	WCB SUBS ADMIN JP MHS	1-312-02-103-04-342		1,040.61
PBC05	6/30/2022	LIFE SUBS ADMIN JP MHS	1-320-02-103-04-342		707.52
To recode admin expenses for Mildred hall School under the Jordan's Principle funding.					
PBC06	6/30/2022	REMOVAL - TEACHERS	1-333-02-421-14-000	1,372,593.67	
PBC06	6/30/2022	REMOVAL-TEACHERS SN	1-333-05-421-14-000	500,930.49	
PBC06	6/30/2022	SEVERANCE - EXCLUDED	1-336-08-000-14-000	230,750.28	
PBC06	6/30/2022	SICK LEAVE - SCHOOL PROGRAMS	1-334-02-421-14-000	99,749.23	
PBC06	6/30/2022	REMOVAL - ALC	1-333-81-421-14-000	79,442.72	
PBC06	6/30/2022	REMOVAL - ADMINISTRATION	1-333-08-000-14-000	75,029.24	
PBC06	6/30/2022	REMOVAL - MAINTENANCE	1-333-14-000-14-000	44,134.84	
PBC06	6/30/2022	SICK LEAVE - SPECIAL NEEDS	1-334-05-421-14-000	36,403.66	
PBC06	6/30/2022	REMOVAL - FRENCH TEACHERS	1-333-02-888-14-000	33,101.13	
PBC06	6/30/2022	REMOVAL - IT	1-333-02-413-16-000	26,480.91	
PBC06	6/30/2022	SICK LEAVE - ALC	1-334-81-421-14-000	5,773.27	
PBC06	6/30/2022	SICK LEAVE - ADMINISTRATION	1-334-08-000-14-000	5,452.53	
PBC06	6/30/2022	SICK LEAVE - MAINTENANCE	1-334-14-000-14-000	3,207.37	
PBC06	6/30/2022	SICK LEAVE - FRENCH	1-334-02-888-14-000	2,405.53	
PBC06	6/30/2022	SICK LEAVE - IT	1-334-02-413-16-000	1,924.42	
PBC06	6/30/2022	EMPLOYEE LEAVE & TERMINATION	1-084-08-000-02-000		2,172,297.56
PBC06	6/30/2022	EMPLOYEE LEAVE & TERMINATION	1-084-00-000-02-000		345,081.73
**DO NOT POST** To record current year leave and termination benefits liability.					
				<b>8,068,584.67</b>	<b>8,068,584.67</b>

**Net Income (Loss) 5,162,786.91**