

**Annual Reports for Northwest
Territories Education Bodies
for the 2018-2019 School Year
Ending June 30, 2019**

**Rapports annuels des organismes ténnois
du milieu de l'éducation
pour l'année scolaire 2018-2019
se terminant le 30 juin 2019**

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**Divisional Education Council
Annual Report for 2018-2019 School Year**

September 30, 2019



Capable Citizens through Indigenized Education

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Conseil scolaire de division de Beaufort-Delta Rapport annuel pour l'année scolaire 2018-2019

30 septembre 2019



Des citoyens autonomes grâce à l'éducation autochtone

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Purpose of the Annual Report

The Beaufort Delta Divisional Education Council (BDDEC) Annual Report for the 2018-2019 school year was prepared in compliance with the *Financial Administration Act* that requires Northwest Territories (NWT) Education Bodies to report on their operations, compliance to educational directives, and implementation of activities and initiatives in line with the Government of the Northwest Territories (GNWT) Mandate and the Minister of Education's direction.

The annual report is one of the key components of the Education Accountability Framework that was implemented in 2016 as part of the *Education Renewal and Innovation Framework (ERI): Directions for Change (2013)* and following new requirements of the *Financial Administration Act* that were put in force in 2016. The purpose of the annual report is to ensure that Education Bodies remain accountable to their operating plans.

The current annual report is based on the Beaufort Delta Divisional Education Council's 2018-2019 Operating Plan that was approved by the Minister on October 18, 2018 and tabled in the Legislative Assembly on November 1, 2018.

Annual Report - Executive Summary

The annual report for the 2018-2019 school year was prepared in compliance with the *Financial Administration Act* that requires Northwest Territories (NWT) Education Bodies to report on their operations, compliance to educational directives, and implementation of activities and initiatives in line with the Government of the Northwest Territories (GNWT) Mandate and the Minister of Education's direction.

The following table summarizes the successes and areas for improvement for the school year:

The Beaufort Delta Divisional Education Council (BDDEC) literacy and numeracy initiatives continue to improve teacher practice and focus on student achievement. As the report indicates, we continue to make improvements to our literacy and numeracy programming with ongoing staff development lead by our BDDEC coordinators.

The new focus on oral proficiency of Indigenous languages was a success in 2018-2019, largely due to a great partnership between Indigenous Language Instructors, Elders, ECE and BDDEC staff. In BDDEC oral proficiency data for Indigenous languages was collected throughout the region. Our hope is to measure baseline improvements in oral proficiency by 2019-2020 in Indigenous Languages.

Inclusive Schooling one area of improvement was the addition of 53 Support Assistants in the district in 2018-2019, thanks to funding made available in Jordan's Principle. Staff retention rate has improved in 2018-2019 as indicated in our staffing action section of the report.

Northern Distance learning statistics improve and show that the service is being utilized for those students in small schools who want dash one courses. 79% credit completion rate as of Semester One in 2018-2019.

The 8th Annual Northern Dene Games Summit were held March 6-9, 2019. This rich event, bringing students from each community within the BDDEC region to Inuvik for four days for competition, was a highlight.

ACTUA (InSTEM) in partnership with BDDEC delivered customized, community-based STEM education programs throughout 2018-2019 for our communities.

Accurate baseline data was collected for students in English Language Arts (ELA) Grades 1-9 using the newly implemented Fountas and Pinnell Reading Benchmark Assessment for all students across BDDEC. The new BDDEC operating plan for 2019-2020 has four major areas of focus with literacy being one. Numeracy, Social Responsibility and Indigenous Languages will be the focus based on priorities decided upon after the completion of the

2018-2019 operating plan.

Rapport annuel — Sommaire

Le rapport annuel pour l'année scolaire 2018-2019 a été préparé conformément à la *Loi sur la gestion des finances publiques*. Cette loi stipule que les organismes ténois du milieu de l'éducation doivent rendre compte de leurs activités, de leur conformité aux directives sur l'éducation et de leur mise en œuvre des activités et initiatives qui s'inscrivent dans le mandat du GTNO et dans les orientations du ministre de l'Éducation.

L'encadré suivant résume les bons coups survenus pendant cette année scolaire, ainsi que les points à améliorer.

Au Conseil scolaire de division de Beaufort-Delta (CSDBD), les initiatives pour augmenter la littératie et la numératie continuent d'améliorer la pratique enseignante tout en mettant l'accent sur la réussite scolaire. Comme indiqué dans le rapport, nos coordonnateurs offrent du perfectionnement professionnel continu, ce qui bonifie invariablement nos programmes dans ce domaine.

Grâce à un formidable partenariat entre les moniteurs de langue autochtone, les aînés et les membres du personnel du MÉCF et du CSDBD, nous avons pu mettre l'accent sur la maîtrise orale des langues autochtones pendant l'année 2018-2019. Cette initiative s'est avérée une réussite, et les données sur la maîtrise orale des langues autochtones ont été recueillies dans toute la région. Nous espérons qu'il sera possible de mesurer les premiers progrès dans la communication orale en langues autochtones d'ici 2019-2020.

Au chapitre de l'intégration scolaire, nous avons embauché 53 aides-enseignants pour le district en 2018-2019 en application du principe de Jordan. Comme l'indique la section sur les mesures de dotation en personnel, nous avons retenu plus d'employés en 2018-2019 que les années précédentes.

Les statistiques du programme d'apprentissage à distance du Nord s'améliorent et révèlent que des élèves de petites écoles voulant suivre un cours de niveau tîret 1 recourent au service. En 2018-2019, le taux d'obtention des crédits s'élevait à 79 % au premier semestre.

Le 8^e Sommet nordique annuel des Jeux dénés s'est tenu du 6 au 9 mars 2019. Cet événement d'envergure, qui rassemble des élèves de toutes les collectivités dans la région du CSDBD à Inuvik pendant quatre jours de compétition, a été un moment phare.

Au cours de l'année 2018-2019, ACTUA (InSTEM), en collaboration avec le CSDBD, a assuré la réalisation de programmes communautaires et personnalisés de STIM (sciences,

technologies, ingénierie et mathématiques).

Nous avons, pour tous les élèves du CSDBD (de la 1^{re} à la 9^e année), colligé des données de références fiables sur les cours d'anglais à l'aide du système de Fountas et Pinnell, un système de gradation des textes ayant récemment été introduit. Pour 2019-2020, le plan de fonctionnement du CSDBD s'articule autour de quatre grands axes d'intervention, dont la littératie. La numératie, la responsabilité sociale et les langues autochtones seront les autres points de mire, selon les priorités qui seront dictées au terme du plan de fonctionnement 2018-2019.

Operating Environment

School Profiles and Student Enrolment

In the 2018-2019 school year, BDDEC consisted of nine schools. Two schools (Chief Paul Niditchie and Inualthuyak) offer Junior Kindergarten (JK) through Grade 9 programming. Inuvik's East Three Elementary school serves Grades JK-6 while East Three Secondary school serves Grades 7-12. The remaining five schools (Angik School, Chief Julius School, Helen Kalvak School, Mangilaluk School, and Moose Kerr School), offer Grades JK-12.

Various language programs are provided in each community. Inuvik offers French Immersion programming from Grades K-9. Gwich'in Language programming is offered in Fort McPherson, Tsiigehtchic, Akalvik and Inuvik. Inuvialuktun Language programming is offered in Inuvik, Tuktoyaktuk, Sachs Harbour and Paulatuk. Inuinnaqtun Language programming is offered in Ulukhaktok. Northern Distance Learning (NDL) provides access to high school '-1' courses in Ulukhaktok, Aklavik, Tuktoyaktuk and Fort McPherson. All schools offer on-the-land programming for all students.

Table 1 below provides an overview of the school profiles, while Table 2 provides information on student enrolment in each school for the previous school year.

Table 1: School Profiles 2018-2019

School	Community	Grades Offered	Enrolment (FTE) ¹	Teaching Staff (PY) ²
Chief Julius School	Fort McPherson	JK-12	143.25	13.5
Chief Paul Niditchie	Tsiigehtchic	JK-9	41.5	4
East Three Elementary	Inuvik	JK-6	424.5	29
East Three Secondary	Inuvik	7-12	267.5	18
Moose Kerr	Aklavik	JK-12	115	10
Inualthuyak	Sachs Harbour	JK-9	16	2.5
Mangilaluk	Tuktoyaktuk	JK-12	217.5	15
Helen Kalvak	Ulukhaktok	JK-12	117.5	9
Angik	Paulatuk	JK-12	50.75	5

¹ FTE stands for home/origin school full-time equivalents with 60% or more attendance as of September 30, 2017.

² PY stands for person years and refers to funded positions. Teaching staff includes staff providing instruction to students, such as teachers, teaching principals, and others.

Table 2: Enrolment (FTE) by school and by Grades as of September 30, 2018.

School	Grade												Total		
	JK	K	1	2	3	4	5	6	7	8	9	10		11	12
Angik	3.5	8	4	5	6	5	1	5	4	3	4	7	2.5	1.5	59.50
Chief Julius	9	10	9	14	7	11	9	9.5	1	13.5	8	21.5	6	14.75	141
Chief Paul Niditchie	1.5	4	7	2	3	1	6	4	1	4	4	2	1	1	40
East Three Elementary	21	69	56	60	66	62	47	44.5	N/A	N/A	N/A	N/A	N/A	N/A	451
East Three Secondary	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	47	39.5	43.5	82	34	21.5	275.80
Helen Kalvak	5	8	3	11	16	7	12	8	9	6	7	20.5	1	4	121
Inualthuyak	1	2	1	0	1	2	0	2	0	1	1	3	2	0	16
Mangilaluk	7	20	18	18	21	18	14	11	11	17	15	16.5	19	15	237.5
Moose Kerr	5	7	7	5	9	9	9	8	12	7	10	17.5	5	4.5	115
DEC Total	52.5	123	104	118	123	111	101	91	84	90	91.5	173	68	64.5	1,469

Student and Teacher Population

The Beaufort Delta Divisional Education Council consists of nine schools in eight communities. Approximately half of the student population is based in Inuvik. The regional staff are based out of Inuvik and travel to the seven community schools on a regular basis to support staff and students. Four communities have road access for the majority of the year, while the other four are primarily fly-in. Based on the 2016 population estimates from the NWT Bureau of Statistics, the total population for the Beaufort Delta Region is 6,684. The most prominent languages spoken in the Beaufort Delta Region include: English (99.3%); Inuvialuktun (10.2%); French (4.7%); Gwich'in (4.6%); Inuinnaqtun (3.3%); Inuktitut (0.8%) and other languages (4.6%). According to the NWT Bureau of Statistics, 2014, these percentages signify the percentage of the population 15 years old and older who are able to converse in the language. 89% of the student population in the BDDEC identify as Gwich'in or Inuvialuit. There were 144 Northwest Territories Teachers Association (NWTTA) teacher person years (PYs) and 62 Union of Northern Workers (UNW) and Senior Management PYs for the 2018-2019 school year in BDDEC. This includes 16 PYs UNW, TTA and excluded) at the BDDEC regional office.

Substitute teachers are becoming more and more difficult to find in all of our communities. It is rare that we have a qualified teacher available to substitute teach in any of our schools. Increasingly, we are hiring a younger staff, many of whom are in their first years of teaching. Approximately 30 new teachers participated in the 'New to The North' Mentoring program.

The average class size across the district varies by grade and community. However, it is rare to see a class with more than 20 students. All schools have an assigned Program Support Teacher(s) (PST)

who works collaboratively with the school administration and teachers to support students with diverse needs.

In Aklavik, Tuktoyaktuk and Fort McPherson, Junior Kindergarten and Kindergarten classes were separate with two teachers. In all other schools that offered JK/K, JK and Kindergarten (K) classes were combined, and in some cases included Grade 1.

An ongoing and strong partnership is fostered with the Inuvialuit Regional Corporation (IRC) and the Gwich'in Tribal Council (GTC) continued in 2018-2019. Stemming from the partnership with the IRC, there has been an increased focus on student achievement data. The BDDEC hosts Dossier, a data management system that stores all systemic student achievement data. This data is available to all teachers and helps inform instruction. Next year BDDEC will also be adding Instructional Coaches throughout the district.

Governance

Governance and Training

The BDDEC is governed by a board of elected members. Each District Education Authority (DEA) within the BDDEC elects one representative, normally their Chair, to sit on the District Education Council (DEC) board. The DEC elects a Chair (2-year term), Vice-Chair (every year) and Member at Large (every year). The Inuvialuit Regional Corporation and the Gwich'in Tribal Council appoint one member (each) to the BDDEC board and are voting members. DEAs meet monthly. The DEC meets three times per year, including two via videoconference and one face-to-face meeting in February. Training with DEA members occurred in October 2019 and February 2020 for new DEA members.

DEA's consist of 5 or 7 members as per the list below:

- Inuvik DEA- 7
- Fort McPherson- 7
- Tsiigehtchic- 5
- Aklavik- 7
- Tuktoyaktuk- 7
- Sachs Harbour- 5
- Ulukhaktok- 7
- Paulatuk- 7

Each DEA has individual regulations that guide decision-making.

An Executive Committee is elected annually and consists of five positions including: Chair, Vice-Chair, Member at Large, IRC Representative, and GTC Representative. The Superintendent runs the election for this committee. The first position to be determined is the Chair, followed by the Vice-Chair. Depending on which region the Vice-Chair represents- the Beaufort region or the Delta region- the Member at Large must come from the other region to ensure equal representation on the Executive Committee. The IRC and GTC BDDEC board members sit on the Executive Committee.

Beaufort Delta Divisional Education Council Meetings

Table 3: Quarterly Meetings Schedule.

Meeting Number	Planned Date	Planned Location	Did the meeting take place as planned? (Yes/No)	If no, explain why.
1	Sept 2018	Teleconference	Yes	
2	Nov 2018	Videoconference	Yes	
3	Feb 2019	Inuvik	Yes	
4	June 2019	Videoconference	Yes	

NOTE: The Executive met on a monthly basis or as needed throughout the school year.

Teaching and Learning

1. ERI Objective: Support excellence in teaching.

1.1 Math Support PRIME Math Training

Priorities in the 2018-2019 school year:

Professional Resources And Instruction for Mathematics Educators (PRIME) Math is a research-based Canadian professional learning initiative. It has as its aim improvement in elementary mathematics at all levels of education – classroom, school, and district. It is designed to provide teachers with a framework to structure the mathematics they are teaching and to understand the developmental phases that children pass through as they learn mathematics concepts and skills.

Grade 6 students from the BDDEC are underachieving on the Alberta Achievement test, as shown in the below graph. Increasing and supporting the professional learning of teachers through PRIME math’s goal is to decrease the academic gap between the BDDEC students and the NWT average.

- All Grades 1 – 3 teachers will participate in the Patterns and Algebra section of PRIME Math.
- All Grade 4 – 6 teachers will participate in the Numbers and Operations section of PRIME Math.

Achieved results:

Math Support PRIME Math Training. The majority of teachers in Grades 1 – 6 received one PRIME Math training session. Exceptions included term teachers

hired after training was complete, teachers who left BDEC prior to their training time slot, and one teacher unable to attend session due to medical travel.

All teachers completed Innovative Configuration Maps measuring the level of their implementation of PRIME, and phased (completed levels) for all of their students.

1.2 English Language Arts

Priorities in the 2018-2019 school year:

1. Assessment that Guides Reading Instruction
Fountas and Pinnell Reading Benchmark Assessment training and support for utilization for teachers assessing students from the end of Kindergarten to the end of Grade 9.

2. Assessment that Guides Writing Instruction
District Wide Write Assessment used to inform and guide instruction in the Grades 1-12 classrooms.
(Writing process and Text Type Study)

3. Instruction Supported with Quality Instructional Resource Implementation
Comprehensive Balanced Literacy Resources purchased for all schools accompanied with extensive training for all Grades 1-6 teachers.

Achieved results:

- All Kindergarten to Grade 9 teachers received training on the use of Fountas and Pinnell Reading Benchmark Assessment.
- All teachers used the BDDEC created District Wide Write Assessment to guide to inform instruction in the Grades 1 – 12 classrooms.
- All Grades 1 – 6 teachers participated in coaching cycles on the implementation of balanced literacy components supported through the resource implementation with instructional decisions informed by the assessments.

1.3 Literacy in the Disciplines

Priorities in the 2018-2019 school year:

The Reading Apprenticeship Framework (Literacy in the Disciplines) is an initiative begun by Education Culture and Employment. It is a 3-year training for teachers anywhere from Grades 4-12 that will work to shift their pedagogical practice toward finding better ways to reach the adolescent literacy learner. The Reading Apprenticeship Framework provides a structure of four dimensions (Social, Personal, Cognitive, and Knowledge Building) to better support metacognitive conversations in the classroom that support reading in all content areas.

The training for this began in the 2016-2017 school year. BDDEC determined that having a representative from each school was a more equitable way of sharing the knowledge across the district. In the 2017-2018 school year, due to transiency and shifts in duties and responsibilities with some of our members the team shifted to having a cohort of English Language Arts Teachers representing middle and high school and the same for Math.

Achieved results:

- A team of seven people representing four of our nine schools in the BDDEC received the 3rd year of the 3-year training provided by ECE in 2018-2019. Met Oct. 1-5 (Achieved Result: 100%)
This team was composed of two English Language Arts (ELA) teachers teaching Grades 7-9 and two Math teachers teaching Grades 8-12. Supporting this team is the Literacy Consultant, Math Consultant, and a BDDEC principal.
- This team met four times over the course of the 2018-2019 school year in small groups. The basis of discussion was on the challenges and successes of implementation, as well as innovative ways to collaborate over distance. Since the training is not complete in its entirety, training other teachers at the district level was not feasible. All the training from ECE received thus far is on the delivery of the program and not in a 'train the trainer' model. Therefore building capacity that supports the whole framework in the district is not currently feasible.
- The team worked on creating buy-in with other teachers in the district by highlighting success within the district designed collaborative model.

100% - Google Doc tracking RA Strategies in use; high school teacher completing the online courses; NDL teachers training from Susan Catlin; PLC discussions on strategy use.

2. ERI Objective: Support student success and diverse needs of life-long learners

2.1 Numeracy Initiatives

Priorities in the 2018-2019 school year:

Reflex Math is an online program that helps students of all ability levels develop fluency (the ability to recall math facts from memory) with their basic facts in addition, subtraction, multiplication, and division. Reflex Math assesses students on the number of math facts they are fluent in. It then builds up their fluency through math games.

In 2017/18 75% of Grade 4 students, 66% of Grade 5 students, and 49% of Grade 6 students participated in Reflex Math. They were either assigned to addition and subtraction to 10, multiplication and division to 10, or multiplication and division to 12.

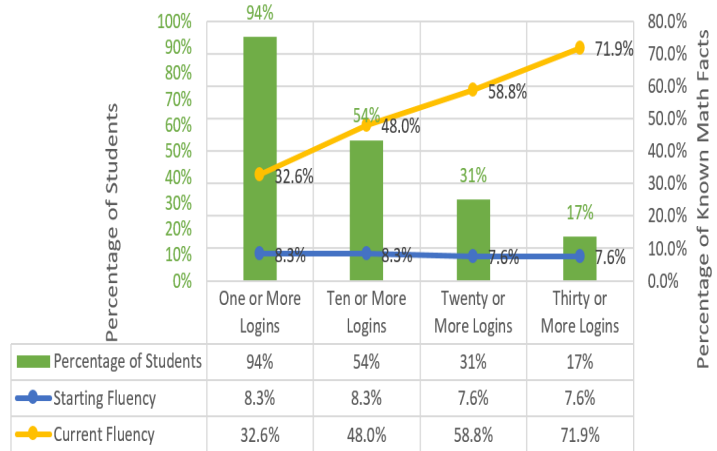
At the start of the program the participating Grade 4 students had a 7% fluency in their assigned category, the participating Grade 5 students had a 12% fluency, and the participating Grade 6 students had a 12% fluency. At the end of the program, the Grade 4 students had a 50% fluency, the Grade 5 students had a 55% fluency, and the Grade 6 students had a 48% fluency.

Achieved results:

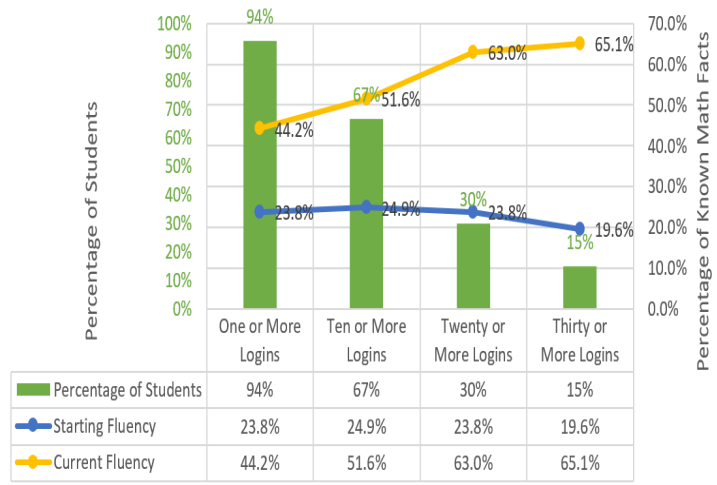
- Grade 4: 17% of students utilized Reflex Math 30 or more times
- Grade 5: 15% of students utilized Reflex Math 30 or more times
- Grade 6: 21% of students utilized Reflex Math 30 or more times
- The total number of students utilizing Reflex Math was below our target. Possible reasons for this are:
 - 1) Teachers found it difficult to load Reflex Math on computers due to bandwidth constraints.
 - 2) Teachers also found time a factor in utilizing Reflex Math.
- The usage this year, although below our projected usage, was an increase from last year. The numbers

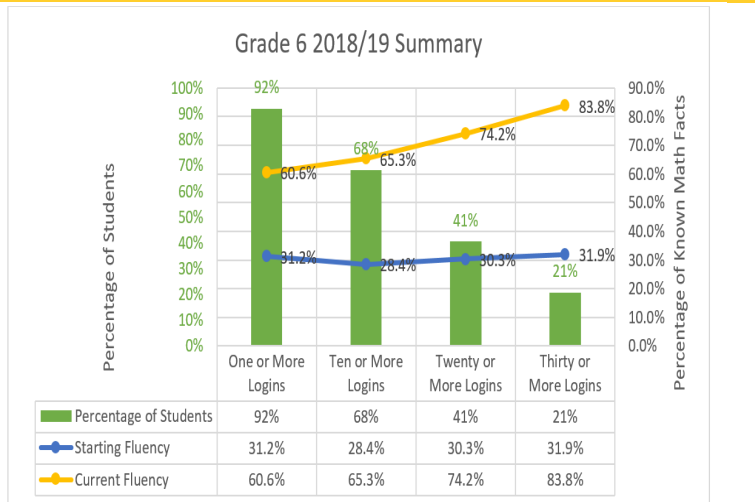
used, “75% of Grade 4 students, 66% of Grade 5 students, and 49% of Grade 6 students” only considered students that logged into Reflex once. Comparing those numbers to this year, we now have 94% of Grade 4 students, 94% of Grades 5 students, and 92% of Grade 6 students.

Grade 4 2018/19 Summary



Grade 5 2018/19 Summary



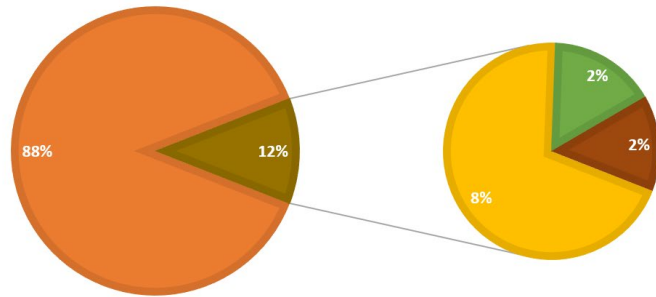


Results:

- See graphs below for fluency level of students based on their usage level.
- Reflex only reports on 80% - 94% fluency, and 95% - 100% fluency. Of the 472 students that have logged into Reflex enough to have their fluency completely assessed, 42 students have a fluency of 80 – 94% and 47 have a fluency of 95 – 100%. This translates into 19% of students that are using Reflex Math. As noted in the graph, 50% of students using Reflex math have a fluency above 50%, as opposed to 12% of students at the start of the school year.
- This target is lower than expected. Targets for the 2018-2019 school year were based on a pilot projection of Reflex Math. District wide usage did not correlate with projected targets, however, this knowledge will help BDDEC utilize the program and encourage teacher use in the future.

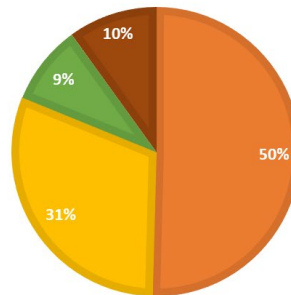
STARTING FLUENCY OF 472 BDDEC STUDENTS USING REFLEX MATH

0 - 49% 50 - 79% 80 - 94% 95 - 100%



CURRENT FLUENCY OF 472 BDDEC STUDENTS USING REFLEX MATH

0 - 49% 50 - 79% 80 - 94% 95 - 100%



2.2 English Language Arts

Priorities in the 2018-2019 school year:

Increase student achievement in writing in Grades 1-12. This is supported with a scaffold approach with the locally designed District Wide Write assessment in Grades 1-12. The assessment is designed to support students toward success in functional, informational, persuasive, and narrative writing.

Achieved results:

- As of June 2019 BDDEC increased the population of students approaching, meeting or exceeding grade level fiction text by 6.56%. On average, as a district we increased the population of students approaching, meeting or exceeding grade level nonfiction text by 7.11%.
- Using the District Wide Write data BDDEC had 51% of students in Grades 1-9 writing on grade level by June of 2019. We saw increases in each category of the District Wide Write rubric from Fall of 2019 to Spring of 2019. Increases included 15% in Content, 16% in Organization, 16% in Word Choice, 20% in Sentence Fluency, 14% in Voice and 18% in Conventions.

2.3 Northern Distance Learning

Priorities in the 2018-2019 school year:

East Three Secondary School in Inuvik hosts the Northern Distance Learning program for the NWT. Three person years (PY's) are dedicated to this program. Two classes will be delivered simultaneously due to expansion, from a total of eight classes per year to 16. Outside of Inuvik, but within the BDDEC, schools participating in NDL include Tuktoyaktuk, Ulukhaktok, Fort McPherson and Aklavik. Outside the BDDEC, schools who continue to participate in NDL include Deninu, Echo Dene, and Chief T'Selehye. During the 2018-2019 school year, NDL is expanding by 4 schools, including Chief Jimmy Bruneau, Chief Albert Wright, Thomas Simpson, and Ehtseo Ayha.

Achieved results:

- The student population for NDL was 73 which consisted of the following:
 - Grade 10 students 27
 - Grade 11 students 29
 - Grade 12 students 13

Surpassed Target of 60% by an average of 21.75% over two semesters.

- 82% pass rate or 136/166 possible credits earned
- Semester 1 was 83/102 credits 81%
- Semester 2 was 52/63 credits 82.5%

3. ERI Objective: Develop and redesign teaching resources to support renewed definition of student success in the NWT.

3.1 Our Languages: Indigenous Languages Curriculum

Priorities in the 2018-2019 school year:

Student well-being is tied to the strength of their identity. A robust language program can bring pride and clarity to an individual and the role they play in their identity.

The following communities offer the following language programs:

- Aklavik and Inuvik: Inuvialuktun and Gwich'in
- Fort McPherson and Tsiigehtchic- Gwich'in
- Tuktoyaktuk, Sachs Harbour, and Paulatuk-Inuvialuktun
- Ulukhaktok – Inuinnaqtun

Achieved results:

- The indigenous language instructors participated in the orientation of the Our Language: Indigenous Language Curriculum in-service in September.
- All principals participate in a best practices evaluation for the delivery of the Our Language Curriculum.
- A checklist for principals was developed to ensure best practices within delivery are being met.
- Principals observed and evaluated each indigenous language instructor twice per year.
- All grades in BDDEC schools participated in OLC programming that will be piloted in its second year 2018-2019.
- 40% of Indigenous Teachers will receive in-person classroom observation for 2018-2019 and continue with another 40% in the following year.
- 100% of Indigenous language instructors will take training opportunities offered by ECE.
- Training opportunities for implementation of assessment practices, OLC support, and resource development will be available to Indigenous language instructors.
- One class per school was assessed using the Oral Proficiency Assessment (OPA) for Indigenous

Languages. In four schools all classes were assessed.

3.2 Culture Based Education

Priorities in the 2018-2019 school year:

Culture based education (CBE) is foundational to learning in the Beaufort Delta region. The BDDEC will prioritize CBE and ensure students have a strong sense of identity and that learning is contextual and meaningful.

Achieved results:

- All students had an opportunity to learn on-the-land during 2018-2019.

See section 4.2 for Key Cultural Experiences in each school.



Indigenous Languages and Education

4. Education Renewal Objective: Supporting language and culture initiatives that enhance students' sense of identity.

4.1 Indigenizing Teaching and Learning Practice

Priorities in the 2018-2019 school year:

RILE & Assistant Superintendent worked with instructors, PSTs, Principals, OTL Coordinators, Elders and community members to help indigenize teaching practices unique to each individual school and community.

Achieved results:

- Establish an Indigenizing Education Committee within BDDEC. Committees created at each school accomplished this goal in 2018-19. Many schools included the entire staff as part of their ILE committees. i.e. MKS & CPNS.
- Focus on integrating Indigenous Literature in Grades 8/9 classrooms.
- On Land Immersion Camp with Elders for Indigenous language Instructors. (Separate camps for Gwich'in/Inuvialuit).
- The BDDEC Schools plan implemented Indigenized teaching and learning practices (holistic, relational, spiral, experiential).
- The BDDEC Schools engaged in the various types of teaching and learning practices (holistic, relational, spiral, experiential).
- **Angik School** - had Elders come into the school to help students with traditional sewing. The Elders worked with Grades 1 – 9 in their ILE class and helped student to make traditional mitts or moccasins. They spoke with the students in Inuvialuktun and taught students the language as well as traditional skills.
- **East Three Elementary School** - hosted their Annual Grade 5 Moose Hunt with assistance from our OTL coordinator during the month of September for our Grade 5 students. Not all of these students are able to attend due to our large class sizes. Those who express interest in attending this hunt put their names into a draw from which 10 randomly selected names were chosen. Our 10 students accompanied by our OTL coordinator and support assistant along with an experienced hunter and a male and female chaperone on the moose hunt. During this three-day event, the group camps at our school cabin. Throughout their time on the land, the group travel

throughout the Delta by boat scouting for moose.

- **Helen Kalvak School's** - project was a partnership between Helen Kalvak School and the Ulukhaktok Community Corporation. The programs was designed to engage students in two knowledge systems, Inuit traditional knowledge and modern scientific knowledge through a blended approach seeing elders and teacher work together to plan and teach lessons in the traditional land setting and the institutional classroom setting. The program targeted students from Junior Kindergarten to Grade 12, typically bringing students from varying grades together in an effort to create a sense of community and peer mentoring within the school. Activities varied depending on time of year and curriculum (ex. Collection of medicinal and edible plants – September – Grades JK to 9 – science curriculum).
- **Mangilaluk School** - hosted a trip to Husky Lakes for all staff and students. This program was funded through the On-The-Land Collaborative Fund. All staff and students were welcomed to take part in this activity. Staff and students were bussed on the ITH to a landing where we met the skidoo's that brought us to the cabin. While at the cabin, there was a McPherson Tent, numerous ice fishing holes and traditionally inspired meals. This trip took place April 8-11, 2019.
- **Moose Kerr School** - Grade 9 students of Moose Kerr are scheduled every year to this event as it is a partnership. Students learned about climate change and ways they can slow this process. Students learned by protecting the lands and oceans, they are setting an example in helping lessen the effects of climate change. The Ivvavik park is a refuge and migration route for animals native to the lands. As students learned about this protected habitat they became more resilient to climate change once the lands are cared for, therefore students become stewards of the land.
- **Inualthuyak School** - Common language and words posted around the school to remind students and staff of the traditional words to encourage knowledge and frequency of use. Students began to learn basic sentences and words.

4.2 Key Cultural Experiences

<p>Priorities in the 2018-2019 school year:</p>	<p>All schools within the BDDEC integrated key cultural experiences both within the IL classroom and out on the land. Every teacher was required to incorporate cultural experiences and teachings into their classroom practices (OLC, Dene Kede, Inuuqatigiit). Many classroom based instructors developed ideas with the new ILE Handbook and sessions put on by RILE, Assistant Superintendent and ECE. Many others worked directly with IL instructors and school committees and Elders to offer authentic cultural experiences on a regular basis to students.</p>
<p>Achieved results:</p>	<p>Through our support of inquiry-based learning teachers are encouraged to make learning authentic for students by inviting Elders into their classrooms, taking learning beyond the school into their communities and engaging in relevant academic activities that are culturally relevant to student learning context.</p> <p>The Regional Indigenous Language Educator Consultant (RILE) helped form and support partnerships that bridge the level of communication between the communities and the schools.</p> <ul style="list-style-type: none"> • The Indigenous Languages Instructors were integral partners in planning and implementing local languages during key cultural experiences. <p>Angik School</p> <ul style="list-style-type: none"> • JK-K students had a key cultural activity once a week. • Grades 1 to 9 students had an activity once bi-weekly. • Grades 10 to 12 students had an activity once a month. <p>Chief Julius School</p> <ul style="list-style-type: none"> • Moose hunting trip up the Peel River once in the Fall 2018 for students in Grades 7-12. • Frequent day trips to school camp for all grades for cultural activities weekly. • Day trips to 8 miles monthly all grades. • Day trip to Lost Patrol Monument • Multiple fishing day trips – setting nets and harvesting all grades. • Multiple overnight trips to Rock River Grades 7 and up.

Chief Paul Niditchie School

- In CPNS, key cultural activities took place at least twice each Quarter (8x/year) in JK-G3 classrooms, at least once a month in G4-G6 classrooms, and at least twice a month in G7-G9 classrooms.
- The types of relevant and authentic key cultural activities:
 - JK-G9 - harvesting camps like fishing, trapping, plants & medicinal plants, observance of Dene laws, celebrating culture with the community
 - G4-G9 - traditional sports & Dene games, traditional skills like meat preparation & preservation, medicine preparation, sewing
 - G7-9 - camp preparation, canoe trip, hunting trip, service learning

East Three Elementary School

Key Cultural On the Land trips:

- Grade 5 Moose Hunt – Sept 2018.
- JK to Grade 6 Boot Lake Day Trips
- Grade 6 Ya-Ya Lake Fishing Trip – Fall 2018.
- Grade 6 Pingo Pride Trip
- Nature Walks with Elders – Ongoing throughout school year – All grades.
- Snaring with OTL Coordinator – Grades 5 and up – ongoing.
- Storytelling around a fire in canvas tents at Aurora College
- Book and Bannock afternoons Inuvialuktun and Gwich'in Language Classes (JK to Grade 6):
- Seasonal themed listening and speaking language learning (3 times a week)
- Preparation and cooking of traditional foods, ie, bannock making, preparing, drying and cooking of moose meat, goose and muskrat roasting (at least once a month)
- Cultural Activities
 - Learning to bead and embroider sewing projects: tapestries, stolls, jewelry, brooches, mitts (at least three times a month)

Playing traditional games: Ayaqhaaq (String Games), Iviqsuraaq (Stick and Bone), Imigluktaa (Button and String), Kipuktaun (Eskimo Yo-Yo), Kiputaq (Ring Toss),

Napaatchak (at least once a week)

East Three Secondary School

- Moose Hunt – 10 students – Fall 2018.
- Wood for Elders – 8 students (Ongoing)
- Field Trip to Reindeer Crossing – 14 students (Sept 2018)
- Wilderness First Air Trip – 10 students (May 2019)
- Sitigi Lake Trip – 4 students (April 2019)
- Grades 7 Muskrat Trapping – 40 students (Feb 2019)
- Grades 8 Muskrat Trapping – 22 students (Feb 2019)
- Girls Wellness Camp – 9 students (Nov 2018)
- Northern Dene Games Summit – 275 students (as well as regional participation from community schools) – (March 2019).
- Goose Hunt – 6 students (April 2019)
- Ivvavik National Park Trip – 9 students (June 2019)
- Gwich'in Campground Gr 7 – 20 students (June 2019)
- Gwich'in Campground Gr 8 – 24 students (June 2019)
- Gwich'in Campground Gr 9 – 35 students (June 2019)

Helen Kalvak School

- Junior Kindergarten to Grade 9 took part in one cultural activity every two weeks.
- The majority of high school students took part in bi-weekly cultural activities.
- Northern Distance Learning students took part in monthly cultural activities. The exception are those students enrolled in high school and chosen as part of the Elder mentorship program. These students took part in weekly cultural activities with their mentor and community elders.

The community is involved in all cultural activities that took place at the school. We maintain strong partnerships with the Hamlet, Ulukhaktok Hunter & Trappers Committee, Elders Committee, Energy and Natural Resource and Ulukhaktok Community Corp.

Inualthuyak School

Spring trip on the land in conjunction with Parks Canada included cultural activities, traditional harvesting, food preparation, and land knowledge. – all grades.

Mangilaluk School

- Cranberry Picking – JK – 8 – 168 students, 4 Elders
- Arctic Sports- JK – 12 Physical Education Classes - 227 students – 3 Elders
- Jigging – JK – 12 PE Classes – 227 students – 4 Elders
- Learning Fair – 168 students – 20 Elders
- Skills Competition - 20 students – 5 Elders
- Caribou Harvest – 227 students – 4 Elders
- Mangilaluk Day – 227 students – 5 Elders
- Drum Dancing – 168 students – 2 Elders
- Square Dancing – 227 students – 4 Elders
- Archery – 227 students – 1 Elder
- Mipku Making – 168 students – 1 Elder
- Cultural Foods Class – 20 students – 1 Elder
- Cultural Art Class – 22 students – 1 Elder
- Cultural Sewing – 60 students – 5 Elders
- Story Telling – 227 students – 10 Elders
- All students (Junior Kindergarten – Grades 12) participated in key cultural activities bi-weekly throughout the school year.

Moose Kerr School

- Berry Picking – Sept 2018 – all grades.
- Moose Hunts – Fall 2018 – Grades 7-9.
- Rabbit Snaring – weekly – all grades.
- Muskrat Camp – March 2019 – all grades.
- Bannock Making – all year – all grades.
- Inuvialuit Drum Making.
- Sewing Projects – weekly – all grades
- Story Telling – weekly – all grades.
- Traditional Games – weekly – all grades.
- IL classes daily lessons with OLC.

4.3 Whole School Approach to Language

Priorities in the 2018-2019 school year:

Students will identify with their culture through integration of their languages throughout the school and programs. This will be a holistic approach where all teachers and schools will participate in the positive use of their language.

Achieved results:

- The BDDEC schools employed a whole school approach to Indigenous language using simple greetings 2018-2019.
- The BDDEC schools created a school wide IL word wall of common greetings for both school/public reference. These are displayed in schools and at BDDEC office.
- Indigenous Language Instructors tried to remain in the Language as much as possible with the IL class instruction/delivery.
- The BDDEC schools celebrated IL whole school approach achievements in the month of March (Indigenous Language Month) 2019. Next year will celebrate language year at BDDEC August 2019 in-service.
- ILI engaged & collaborated with various language instructors.
- BDDEC in-serviced all staff on how to integrate Our Languages curriculum within their class and their school. In-serviced by RILE, ECE staff and Assistant Superintendent.

4.4 Indigenous Language Instruction

Priorities in the 2018-2019 school year:

Eight BDDEC schools offered core programming in the local Indigenous Languages (IL) of Gwich'in and Inuvialuit. HKS in Ulukhaktok offered Inuinnaqtun.

All staff and students are required to learn basic greetings in the language of their communities. Signage around the school environment and language is incorporated into school daily announcements and assemblies. Cultural relevant resources, texts are used frequently in the classroom for instruction and guided reading experiences.

Achieved results:

- Within the three-year rollout of the Our Languages Curriculum, BDDEC will be 100% compliant with expectations set by ECE.

Angik School

In the 2018-2019 school year core Inuvialuktun offered to JK-3 for 45 minutes per day, Grades 4-6 for 60 minutes per day and Grades 7-9 for 45 minutes per day.

Chief Julius School

In the 2018-2019 school year core Gwich'in offered to JK-9 for 30 minutes per day.

Chief Paul Niditchie School

In the 2018-2019 school year core Gwich'in was offered to JK-9 for 45 minutes per day.

East Three Elementary School

In the 2018-2019 school year core Gwich'in and Inuvialuktun offered across JK-6. Core IL instruction delivered for 30 minutes per day for 3 days out of a 6 day cycle, with a total of 90 minutes every 6 days of instruction.

East Three Secondary School

In the 2018-2019 school year core Gwich'in and Inuvialuktun offered to Grades 7-9 for 40 minutes every 3 day rotation. Optional IL courses available for Grades 10-11 for 80 minutes a day for a term.

Helen Kalvak School

In the 2018-2019 school year core Inuinnaqtun offered to K-9 for 45 minutes a day.

Inualthuyak School

In the 2018-2019 school year core Inuvialuktun will be offered to Grades JK-9 for 45 minutes a day.

Mangilaluk School

In the 2018-2019 school year core Inuvialuktun offered. JK will receive instruction for 30 minutes for five classes in a 10-day cycle, and Sr. K will receive 30 minutes on opposite days. Grades 1-8 will receive instruction 30 minutes a day and Grade 9 will receive instruction 42 minutes a day.

Moose Kerr School

In the 2018-2019 school year, core Gwich'in and Inuvialuktun for JK-9. JK-5 will receive 30 minutes a day and Grades 6-9 will receive instruction 45 minutes a day.

4.5 TLC / Our Languages Resource Development

Priorities in the 2018-2019 school year:

Promote and support resource development and promotion of the local Indigenous languages which is critical to effective instruction and potential revitalization.

Achieved results:

- Each school offered the OLC will be supported by school site visits at least two times per year.
- Assisted with creating photo books
- Provided Translation/Terminology Workshops with Elders and Indigenous Language Instructors (ILI) at least three times.
- Regional Indigenous Language Educator Coordinator and Assistant Superintendent met with staff at the Teaching and Learning Centre to ensure that materials and resources were consistent with curricular expectations and outcomes.

4.6 Community Support

Priorities in the 2018-2019 school year:	The BDDEC Teachers are incorporating Elders and community members to enhance the teaching and learning in their classrooms, these persons are compensated through honoraria and/or gifts. Schools are also utilizing local resource agencies/people in their larger on-the-land Cultural activities.
Achieved results:	<p>School-level performance targets/results:</p> <p>Angik School</p> <ul style="list-style-type: none">• Two on the land activities with local resource people/Elders. <p>Chief Julius School</p> <ul style="list-style-type: none">• Moose hunting trip held up Peel River. 3 Elders and 1 resource person attend.• Various day trips to school camp, up river, and other destinations that include up to 3 resource people and 2 Elders per trip.• Jigging on the Peel River that will include 1 Elder.• Overnight trip to Rock River that included 2 Elders, and 4 resource people.• Grades 5/6 overnight trip to school camp that included up to 2 Elders.• Overnight boat trip up the Peel River that included 2 Elders, and 1 resource person. <p>Chief Paul Niditchie School</p> <p>Elders and cultural resource people were hired for the following projects:</p> <ul style="list-style-type: none">• Net-setting from shore and under ice – 1 Elder, 2 resource people• Fish cutting and preparation – 1 Elder, 1 resource person• Cultural sewing – 2 resource people• Medicine preparation – 1 Elder, 1 resource person• Winter hunt – 1 Elder, 6 resource people• Meat preparation & preservation – 1 Elder, 2 resource people• Winter and spring trapping – 1 Elder, 5 resource people• Canoe trip – 1 Elder, 6 resource people <p>Equipment rented and/or purchased for the following projects:</p> <ul style="list-style-type: none">• Net-setting from shore and under ice – boat, net

- Winter hunt – skidoos, boggons, chainsaws
- Meat preparation & preservation – chainsaws
- Winter and spring trapping – skidoos, toboggans, chainsaws
- Canoe trip – boats, chainsaws

Partnerships with the following agencies to run our cultural and on-the-land programs: ENR, the Tsiigehtchic Charter Community, RCMP, RRC, DGO, Health & Wellness, Gwich'in Language Centre

East Three Elementary School

- Dancing for 32 afternoons at East Three Elementary School. Four instructors taught the stories of the dances and songs, dance movements, opportunities for students to learn the presented dances. As well, the students learn the parts of the drum in Gwich'in & Inuvialuktun.
- Brighter Futures funded Arctic Sports classes for 30 afternoons at East Three Elementary School. Two instructors did a variety of Arctic sports with classes from JK to Grades 6.
- Four of our OTL projects required the purchase and/or rental of equipment and supplies
- Three IL workshops hosted at East Three Elementary School hosted by the Assistant Superintendent and the RILE.

East Three Secondary School

- There were a dozen projects that required experts (eg. Bear monitor, guide) throughout the year.
- Staff undertook language and culture professional development, either onsite or on the land, during our five professional development days.

Helen Kalvak School

- 4 Musk-Ox Harvests, 20 Fox Trapping sessions, 6 Fishing Trips, 5 Western Drum Dance Sessions, 5 Central Drum Dance Sessions, 2 Igloo Building, 4 how to light a Kullik, 2 Kamatik Building, 5 traditional Tool Making, 5 Kakiavak Making, 5 Ulu making, 10 Print making, 5 carving.
- Helen Kalvak School partners with local organizations to help organize language classes, traditional sewing, on the land opportunities and much more for its staff and their families to take part in outside of regular work hours throughout the year.

Inualthuyak School

- A welcome feast held for the community. Resource people invited in to help form partnerships.
- Ongoing training provided by RILE for staff and new Support Assistant. SA trained to teach IL.

Mangilaluk School

- Monthly for each class. Sewing, Cooking, Story Telling, On-The-Land Activities, Dancing/Drumming, Story Telling. (Monthly)
- Berry Picking – Transportation, Cook Out Materials
- Cultural Day – 1 Blanket Exercise – 1 August 2018.

Moose Kerr School

- Willow Creek Hike, Moose Hunt, Take A Kid Trapping, Spring Muskrat Camp, Rabbit Snaring & Ptarmigan Hunt. Drum making. (Ongoing).

4.7 Teacher Culture Orientation Days

Priorities in the 2018-2019 school year:

During the BDDEC beginning of the year 3-day in-service, one day will be dedicated to grounding all staff in the importance of local Indigenous culture. A variety of presentations, exercises and collaborate work will provide all staff with knowledge about the integral connection between our service and the Indigenous ways of knowing, being and learning.

Achieved results:

- 1 regional cultural Orientation Day was held during the BDDEC for teacher cultural orientation August 29.
- 1 school based cultural Orientation Day within the BDDEC schools for teacher cultural orientation ½ days on April 23, 2019 & June 5, 2019.
- School based cultural orientation day was hosted as best selected by individual schools around community cultural activity. Indigenizing Education, Implementation/support of OLC, Indigenous Health & Wellness, Indigenous Leadership, Crossing the Line –Being Proactive, Positivity & Healing, Reconciliation.
- August in-service covered the following topics – Reconciliation: Strengthening School Community Relationships, (Regional History / Story Telling, Local Art/Crafts, Traditional Food Cooking.

4.8 Elders in Schools

<p>Priorities in the 2018-2019 school year:</p>	<p>BDDEC schools supported the ILI in the integration of the Our Languages Curriculum and continue to support inquiry learning practices. This entailed bringing in experts (Elders) to enhance student learning experiences.</p> <p>Some of the initiatives will required resources and cultural resource people to be compensated. As Elders were part of our community structure, there is strong overlap between community support and Elders in School.</p> <p>Please refer to section 4.6 for additional details to support the school-level performance targets listed below.</p>
<p>Achieved results:</p>	<p>Two Elders Workshops were designed by the RILE & Assistant Superintendent that:</p> <ul style="list-style-type: none">• Worked with all Elders to help understand the roles and protocols they will play within the school and the expectations. A brochure was created by the RILE.• Worked with IL instructors and classroom teachers to understand how to collaborate with Elders.• Elders participated in all OPA assessments of the Our Languages program.• Elders were trained in OPA assessments by RILE and Assistant Superintendent with support from ECE.

4.9 NWT Residential Schools Awareness Training

<p>Priorities in the 2018-2019 school year:</p>	<p>Continued regional cultural orientation initiative on Residential School awareness as part of the BDDEC In-service cultural day.</p>
<p>Achieved results:</p>	<ul style="list-style-type: none">• 100% of all staff (NWTTA, Support Assistants) participated in the Cultural In-Service Day.

Second Language Instruction – French and English

5. Education Renewal Objective: Supporting language and culture initiatives that enhance students' sense of identity.

5.1 French Immersion

Priorities in the 2018-2019 school year:

Achieved results:

BDDEC students provided an opportunity to receive French Immersion (FI) instruction at the East Three Schools in Inuvik.

- Increased student results with the DELPH test.
- East Three Elementary School, Inuvik, NT offered French Immersion (FI) classes from JK through to Grade 6 level.
- The FI grade groupings were as follows:
- JK / K (17 students)
- Grade 1 (13 students)
- Grades 2 / 3 (14 / 5 students)
- Grades 4, 5 & 6 (6 / 4 / 8 students)
- All of our FI classes had 300 minutes of French language instruction per day.
- East Three Secondary School: French Immersion for 17 Grades 7-9 students.
- French Immersion in Socials Studies, Science, French Language Arts, and Health for 240 minutes per day.
- Core French available to students in Grades 10 – 12.

Inclusive Schooling

Annually, the Government of the Northwest Territories (GNWT) designates funds to support Ministerial Directive on Inclusive Schooling (2016), based on the size of the student population in the Territory. This investment allows for the accommodation of the diverse needs that students bring to school every day. To meet these needs, investments must be used towards programs, processes, and personnel that effectively support classroom teachers and increase student success.

The following section highlights key activities through which compliance was achieved with the Ministerial Directive on Inclusive Schooling.



6. ERI Objective: Strengthen equal access to quality education by effectively meeting the diverse needs of all learners.

6.1. Student supports aligned to the goals of the IEPs and/or SSPs are provided in a timely manner.

Goals specific to this directive for the 2018-2019 school year, considering the feedback provided by ECE in 2017:

Achieved results:

Continued with implementation of working documents such as SSPs/IEPs. Reviewed to ensure they are not just a long list of good teaching practices, but are reflective of the specific needs of students.

- All schools were compliant with the Inclusive Schooling Directive.
- Program Support Teachers (PSTs) who are new to the North received training on the use of Tienet with the Regional Inclusive Schooling Coordinator (RISC) / Department of Education, Culture, and Employment (ECE) onsite support in early September 2018.
- All SSPs and 85 % of IEPs were finalized by October 31, 2018.
- PSTs reviewed and finalized the SSPs and IEPs with the principal, relevant teacher, and or parent at each reporting session. Four times per school year. (Quarters)
- Each quarter the RISC reviewed the SSPs/IEPs and collaborated with PSTs on content: SMART goals identified in IEPs, and relevant short term objectives/strategies for SSPs.
- All principals reviewed all transition plans with the School Based Support Team (SBST) for:
 - Student exit or entry into school
 - Grades to grade
 - School to school
 - Community to community transfers
 - School completion and/or post- secondary
 - Transition plans written in SSPs and or IEPs by the PST.

6.2. Principals create conditions to support teachers and support assistants in the use of flexible instructional strategies.

Goals specific to this directive for the 2018-2019 school year, considering on the feedback provided by ECE in 2017:

Achieved results:

Focus on theory-to-practice support for classroom teachers, in instructional strategies. Training for teachers in the area of differentiated instruction and modification of program delivery provided for all school staffs.

- Training opportunities for teachers in the area of differentiated instruction and modification of program delivery provided for all school staffs.

6.3. Classroom teachers notify and access the School-based Support Team to support students who experience persistent learning difficulties in spite of the use of responsive teaching strategies or, when a student needs significant enrichment.

Goals specific to this directive for the 2018-2019 school year, considering the feedback provided by ECE in 2017:

Achieved results:

The implementation of flexible instructional strategies will be enhanced. New teachers will be able to utilize the SBST supports in a more effective manner to be responsive to students with and without persistent learning difficulties.

- Weekly SBST meetings occurred in schools with core members, principal, PST, counselor, relevant teacher(s) and occasional members such as parents on an as-needed basis.
- A documentation process was in place in all schools for all SBST meetings.
- Principals organized the SBST the first week of September 2018 with the directive provided by the BDDEC management and the RISC.



6.4. IEPs and SSPs are updated and reviewed in consultation with parents, students, SBST members, education body staff, and other professionals as required.

Goals specific to this directive for the 2018-2019 school year, considering the feedback provided by ECE in 2017:

Achieved results:

Collaboration improved between home and school so that relevant changes, current performances and action plans were effectively implemented.

- Schools presented information on the number of review meetings for SSPs, IEPs, timing, and type of planned consultations.
- Each IEP and SSP reviewed with parents twice a year during three-way conferences in November and March.

6.5. Program Support Teachers spend not less than 60% of their time engaged in activities that directly support classroom teachers.

Goals specific to this directive for the 2018-2019 school year, considering the feedback provided by ECE in 2017:

Achieved results:

All PSTs in 2018-2019 in the BDDEC were advised to spend not less than 60 % of their time engaged in activities directly supporting classroom teachers and strengthening instruction. The PST priorities were set at the beginning of the school year based on student need and reinforced by the administration.

- All PSTs in 2018-2019 in the BDDEC used no less than 25% of their time directly with students, 15% of their time on organizational and planning and 60% of their time directly supporting teachers and strengthening instruction. PST schedules will reflect this planning.
- At least 95% of teachers in each school meet with the PST at least once per month.
- PSTs schedules were collected and evaluated by the principal in consultation with the RISC in early September to reflect the priority time-use from the Ministerial Directive.

Student Wellness and Support

7. Education Renewal Objective: Ensuring that student wellness...is promoted and embedded in school experiences, programming and environments.

7.1 Self-regulation Initiatives

Priorities in the 2018-2019 school year:

Self-Regulation Initiatives promoted within our district to ensure students are prepared to learn. Self-regulation is the ability to manage stress, control and expend energy in more calming positive ways. The five domains are: biological, cognitive, social, pro-social and emotional which addresses student needs.

Mindfulness courses under mindfulschools.org offers courses for NWT educators supported financially and coordinated by ECE (Education, Culture and Employment). These courses complement self-regulation philosophy and enhance its implementation in our schools.

Achieved results:

- The RISC registered 12 educators from BDDEC for on-line mindfulness courses.
- RISC registered two participants for courses offered through Foothills Academy and onsite at the Mehrit Center, Trent University in Ontario. The program offered was a summer symposium with Stewart Shanker.
- Course descriptions, dates and more details will be available through: <http://moodle.bdec.learnnet.nt.ca> updated regularly by the RISC. The RISC registered each interested educator and provided ECE contact information. All educators received this information via the principal and PST forwarded from the RISC and ECE.
- Self Regulation Symposium Conference attended by Dr. Jane Khambea.
- Mind Up Curriculum implemented in schools across the district.
- Zones of Regulation used in all schools.
- Mindfulness courses completed online by four PSTs in the district.

7.2 Educational Psychological Services

Priorities in the 2018-2019 school year:

2018-2019: To provide all the BDDEC schools contracted services for psychological assessments, consultations and pertinent teacher/PST training, in-servicing from a NWT-certified educational psychologist. The goal ensured all student that need to be evaluated by an educational psychologist will have the opportunity to do so annually.

This service addressed student needs to measure their cognitive ability, behavioral considerations, accommodations, appropriate programming and resources that are pertinent to student success.

Training and consulting involved parent information sessions on mindfulness, self-regulation, mental health concerns, ADHD, learning disabilities, bullying, internet use and safety for children and teens, and much more.

Teacher and staff sessions included using data to inform classroom instruction, using support assistants effectively and understanding how stress and trauma impact the classroom.

Achieved results:

- All BDDEC schools had the opportunity to access psychological services once per school year 2018-2019. The largest school in Inuvik required two school visits per year due to its size and number of referrals.

7.3 Mental Health Supports

Priorities in the 2018-2019 school year:

Mental health supports will be used to promote and provide students with information and experiences relating to "Cyber Safety, Sexual Health, Drug Awareness, Stress, Addictions, Physical Fitness, Grief, Suicide, Nutrition, Diabetes, trauma, violence, mental health first aid, bullying, and so on."

Schools were encouraged to address many issues through health and wellness campaigns and or activities in collaboration with other agencies: IRC-Inuvialuit Regional Corporation, Health and Social Services, Community Health Workers, School and Family Support Workers, Canadian National Institute for the Blind (CNIB), ECE Mental Health and Wellness.

The NWT Talking About Mental Illness (TAMI) coalition focused on delivering the four main goals were and continue to be:

1. Reduce stigma about mental illness
2. Increase knowledge of mental health issues, signs and symptoms
3. Encourage students to initiate change
4. Increase awareness of resources

Achieved results:

- Initiatives such as TAMI and Northern Counselling Therapeutic Services (NCTS) continued with its implementation in the designated BDDEC schools for 2018-2019 school year supported by ECE.
- Northern Counselling Therapeutic Services (NCTS) offered to 3 schools in the BDDEC: Moose Kerr, Chief Paul Niditchie and Angik Schools in 2018-2019. There were three visits per school year for one week.
- Promoting and supporting "TAMI" (Talking about Mental Illness) through ECE on-site support with guest speakers for staff and student participation as part of the Grades 7- 9 Health Curriculum. Updating teacher training by 20 % with a minimum of 7-9 teachers implementing TAMI through the health curriculum in 2018-2019 school year.
- PSTs /guidance counselors participated with teachers and students in the training and support implementation of TAMI in the curriculum.
- 60% of staff from each school trained and implemented TAMI.

7.5 Safe and Caring Schools

Priorities in the 2018-2019 school year:

BDDEC has a “Safe School Plan” for each school that was reviewed and monitored by the Superintendent. The safe plan consists of a planned emergency evacuation (fire) drills; number of planned lock down procedure drills; number of school-based safe and caring school committee meetings; healthy relationship programs such as WITS; Fourth R for each grade; and the protocols for safe on the land travel.

BDDEC updated its Safe and Caring school policy in 2019 to reflect new guidelines and regulations. i.e. Territorial Code of Conduct / reporting requirements.

Achieved results:

- “Safe School Plans” submitted in October 2018 to the Superintendent for monitoring. Reviewed and implemented by all principals in the BDDEC region throughout the year.



Human Resources Management

School Staff Recruitment and Retention

Beaufort Delta DEC is responsible for ensuring that schools are resourced to meet the priorities and needs of students. Tables 6 and 7 provide details on budgeted and actual General School, Inclusive Schooling, and Indigenous Languages and Education staff for the 2018-2019 school year.

Table 4: Budgeted and Actual Person Years for General School Staff.

General School Staff										
	Regional Office Administration	Teachers*	Consultants	Secretaries	Custodians	Wellness Counsellors	Bus Drivers	Cooks	School Administration	Total
	11.3		5.5	1						17.8
<i>Regional Office</i>										
<i>Angik</i>		5		0.8	0.6					6.4
<i>Chief Julius</i>		13.5		1	1.85					16.35
<i>Chief Paul Nidtchie</i>		4		0.8	0.5					5.3
<i>East 3 Elem</i>		29		1.0	2.5	1				33.5
<i>East 3 Sec</i>		18		1	2.5	1				22.5
<i>Helen Kalvak</i>		9		1	0.75					10.75
<i>Inualthuyak</i>		1.5		0	0.4					1.9
<i>Mangilaluk</i>		15		1	1.62	1				18.62
<i>Moose Kerr</i>		10		1	1.5					12.5
TOTAL	11.3	105	5.5	8.6	12.22	3				145.62

Budgeted

General School Staff										
	Regional Office Administration	Teachers*	Consultants	Secretaries	Custodians	Wellness Counsellors	Bus Drivers	Cooks	School Administration	Total
	11.3		3	1						15.3
		5	0	1	0.5	0	0	0		6.5
		13.5	0	1	1.88	0	0	0	0	16.38
		4.5	0	0.8	0.47	0	0	0	0	5.77
Actual		31.5	0	1	2.5	1	0	0	0	36
		22	0.5	1	1.5	1	0	0	0	26
		8.5	0.5	0.75	0.75	0	0	0	0	10.5
		1.5	0	0	0.27	0	0	0	0	1.77
		16.5	0	1	1.62	1	0	0	0	20.12
		10	0	1	1.51	0	0	0	0	12.51
	11.3	113	4	8.55	11	3	0	0	0	150.85

Note: *Teachers included NWTTA members who are classroom teachers, principals, assistant principals, etc.

Table 7: Budgeted and Actual Person Years for Inclusive Schooling and Indigenous Languages and Education Staff.

School	Inclusive Schooling (IS) Staff										Indigenous Languages & Education (ILE) Staff									
	IS Regional Coordinator		Program Support Teachers ³		Support Assistants		Wellness Counselors		Magnet Facilities		Total IS		ILE Regional Coordinator		IL Instructors		IL Assistants		Total ILE	
	B [‡]	A ^{**}	B	A	B	A	B	A	B	A	B	A	B	A	B	A	B	A	B	A
Regional Office	2	2									2	2	1	1					1	1
Angik			1	1	1.6	5.6					2.6	6.6			1	1			1	1
Chief Julius			1.5	1.5	4	11.2					5.5	12.7			1	1			1	1
Chief Paul Nidtchie			1	0.5	0.8	3.45	0	0			1.8	3.95			1	0.75			1	0.75
East 3 Elem			3	3	7.2	14.6	1	1			11.2	18.6			2.5	2.5			2.5	2.5
East 3 Sec			2	2	3.2	8	1	1			6.2	11			2.5	3			2.5	3
Helen Kalvak			1	1	1.6	11.2	0	0			2.6	12.2			1	1			1	1
Inualthuyak			0.5	0.5	0.8	1.6	0	0			1.3	2.1			0.5	0.5			0.5	0.5
Mangilaluk			2	2	3.2	4.8	1	1			6.2	7.8			2	1.5			2	1.5
Moose Kerr			1	1	2.4	7.2	0	0			3.4	8.2			2	2			2	2
TOTAL	2	2	13	12.5	24.8	67.65	3	3			42.8	85.15	1	1	13.5	13.25			14.5	14.25

Note: B[‡] - budgeted; A^{**} - actual.

Inclusive Schooling:

All Program Support positions in the district were filled. BDDEC over staffed beyond the allocated budgeted funding coming from ECE. Thus BDDEC is in compliance with the Ministerial Directive on Inclusive Schooling.

³ Program Support Teachers contribute to the education of students with diverse needs by serving as a colleague, role model and coach for teachers with regards to inclusive instructional practices. In their daily/weekly work, PSTs are not focused on one specific curricular area, but support all student learning – with a particular emphasis on supporting students on Student Support Plans or Individualized Education Plans.

ILE Instructors:

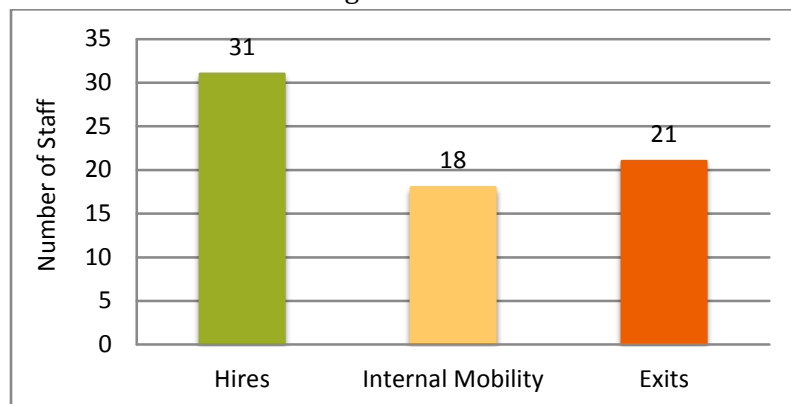
BDDEC funded one full time 1.0 PY to Angik School despite being funded only 0.75. CJS is funded 1.5, however currently, has 1.0 PY instructor assigned. CPNS we fund 1.0 PY despite only receiving 0.75 for CPNS. East Three Elementary had three IL instructors and will be adding an additional IL instructor in 2019-20 to overstaff and ensure compliance. Moose Kerr School the community needs both Gwich'in and Inuvialuktun taught but only provides 1.35 PY funding so BDDEC provide full 2.0 PY funding. More IL instructors will be hired in 2019-20 to move BDDEC towards full compliance in Indigenous Languages.

[Report on the state of staffing during the 2018-2019 school year (e.g. vacancies, new positions, mentorship activities). Provide details on what was done in 2018-2019 to move towards 2019-2020 compliance to the Ministerial Directive on Inclusive Schooling. Describe strategies that were used to ensure adherence to Inclusive Schooling and Indigenous Language Staff PY allocation.]

Staffing Actions

Figure below illustrates staffing actions for all education staff in for the 2018-2019 school year. Hires include all staffing actions that result in education staff entering the BDDEC. Internal mobility includes all transfers that occur between DEAs within BDDEC. Exits include all staffing actions that result in education staff leaving the BDDEC

Table 8 : Education Staffing Actions.



Note: Education staff refers to principals, teachers, support assistants and program support teachers.

As of August 13, 2018 we had 13 positions that still needed to be filled. We were fortunate in that we were able to have all of those positions filled or had people signed to contract moving to the Beaufort Delta. During the year this was exacerbated by having staff leave for family reasons, medical issues, for difficulty in dealing with the North and in two cases labour relations issues.

One key problem that is re-occurring in some of our communities is a lack or limit of housing available for teaching staff. In Ulukhaktok, this was to the point at the beginning of the school year we had one teacher couch surfing, and the Principal sleeping in the school for the first month of the school year. In two other communities where new teachers had been sharing housing, this created minor crisis when personality conflicts and space required the need to find other housing alternatives. It is to the point that in 4 of the 8 communities, staffing priority often is based on the ability to share housing based on age, sex, and familiarity. This is an issue that the local and regional housing authorities have been working collaboratively with us to find interim solutions. However, the ability to attract and hold the best qualified candidates is clearly hindered by this.

This year we did a recruiting drive in the Atlantic Canada to attempt to bring in a greater supply of candidates. Due hiring freezes in some Southern parts of Canada, this has given us hope to expand this recruiting process to other regions. This had some success, but creating a greater expediency in the hiring process is needed in the coming school year.

At the close of this year we have had three people who had agree to a contract, pull out due to family reasons or finding a more suitable option to them closer to family. This is likely unavoidable, but with better recruiting and more expedited hiring process, it could be minimized.

Completion of Performance Reviews

Performance reviews are important in developing individual staff growth plans, therefore, all education staff (i.e., principals, teachers, support assistants and program support teachers) is required to undergo performance reviews on a regular basis. In 2018-2019 school year 78 education staff participated in performance reviews. Table 9 shows details on the number of planned and actual performance reviews of education staff who were in their evaluation year in 2018-2019.

Table 5: Education staff that underwent performance reviews in 2018-2019 school year.

Number of education staff in their evaluation year	Actual (accounts for any change post-June 30 submission of final Operating Plan)	Number of education staff in their evaluation year that underwent performance reviews	Completion Rate
78 education staff	83	78	94%

Evaluations are important in developing individual staff growth plans. In 2018-2019 school year, 2 Assistant Superintendents, 6 principals (including assistant principals) and approximately 70 teachers (including Program Support Teachers) were in their evaluation year and were evaluated.

Financial Management

Indigenous Languages and Education

Table 6: Details of Indigenous Languages and Education Budget.

		Funding Categories					
		Regional ILE Consultant	IL Instruction Staff	Indigenous Education	Teaching and Learning Centres	Community Support	Total
Budgeted	Regional	203,186	0	111,222	0	50,000	364,408
	Angik	n/a	150,857	7,490	0	4,029	162,376
	Chief Julius	n/a	142,416	11,887	0	7,982	162,285
	Chief Paul Niditchie	n/a	143,394	7,043	0	3,764	154,201
	East 3 Elem	n/a	343,078	19,968	0	15,158	378,204
	East 3 Sec	n/a	343,078	13,403	0	10,175	366,656
	Helen Kalvak	n/a	157,186	10,839	0	6,824	174,849
	Inualthuyak	n/a	76,150	5,809	0	2,680	84,639
	Mangilauk	n/a	285,846	15,761	0	11,095	312,702
	Moose Kerr	n/a	288,792	10,543	0	6,824	306,159
	TOTAL	203,186	1,930,797	213,965	0	118,531	2,466,479
Actual	Regional	312,773	0	52,114	4,560	6,500	375,947
	Angik	n/a	118,081	9,264	0	5,334	132,679
	Chief Julius	n/a	135,664	12,455	0	10,360	158,479
	Chief Paul Niditchie	n/a	85,954	8,315	1,334	6,759	102,362
	East 3 Elem	n/a	243,450	81,463	0	31,947	356,860
	East 3 Sec	n/a	288,921	147,663	15,656	25,495	477,735
	Helen Kalvak	n/a	170,735	7,861	0	7,922	186,518
	Inualthuyak	n/a	52,955	402	0	2,575	55,932
	Mangilauk	n/a	217,159	13,576	5,615	11,888	248,238
	Moose Kerr	n/a	283,375	23,873	131	3,998	311,377
	TOTAL	312,773	1,596,294	356,986	27,296	112,778	2,406,127

Healthy Foods for Learning

Table 7: Details of Healthy Foods for Learning Budget.

	Allocated Funding	Budgeted Expenses	Actual Expenses
Angik	11,600	11,600	11,667
Chief Julius	20,400	20,400	20,830
Chief Paul Niditchie	8,400	8,400	8,642
East 3 Elem	27,500	27,500	24,020
East 3 Sec	18,300	18,300	17,691
Helen Kalvak Elihakvik	20,200	20,200	14,402
Inualthuyak	5,300	5,300	3,597
Mangilauk	28,300	28,300	27,846
Moose Kerr	18,000	18,000	17,693
TOTAL	158,000	158,000	146,388

Appendix A: Audited Financial Statements

Message from Superintendent of Schools Frank Galway

On behalf of the Beaufort Delta Divisional Education Council (BDDEC), I am pleased to present the Annual Report for 2018 - 2019. The Management Discussion and Analysis (MD&A) is presented as a go-forward responsibility of the management and the Board Members to promote transparency and accountability.

BDDEC's goals defined in the 2019 - 2020 Operating Plan

- To improve student success in Literacy
- To improve student success in Numeracy
- To improve student success in Indigenous Language(s) and Culture
- To increase understanding and practice of Social Responsibility of students

This approach will enable BDDEC to state the progress that the organization has made and will highlight areas where improvement is needed. Some of the key accomplishments in 2018 - 2019 include:

- Continued partnership with the Gwich'in Tribal Council (GTC) on a course presented at the middle years to reflect the Gwich'in culture and history.
- Partnership with the Inuvialuit Regional Corporation (IRC). The IRC continues to support to Inclusive schooling with Educational Psychologist visits.
- Inclusive Schooling was one area of improvement with the addition of 53 Support Assistants in the district in the 2018 – 2019 year thanks to funding made available with the Jordan's Principle Program.
- Northern Distance learning statistics show continual improvement and show that the service has been utilized for those students in small schools that want dash one courses. The program experienced an 83 % credit completion rate as of Semester One in 2018 – 2019. Due to the success of the program. The program with ECE's financial contribution expand to additional schools throughout the NWT in the 2019 – 2020 year.
- Actua (InSTEM) in partnership with BDDEC delivered customized, community-based STEM education programs throughout the 2018 – 2019 for our communities. The plan is to continue the program into the 2019 – 2020 year.
- BDDEC welcomes IRC's initiative to hire candidates referred to as "Student and Family Support Workers" who are working in the communities of Inuvik, Aklavik, Tuktoyaktuk, Ulukhaktok, Paulatuk and Sachs Harbour. The Student and Family Support Workers will work with students (with parental approval) to improve student success by addressing attendance concerns and other matters.
- Governance Training was provided November 2018 for DEA members in Aklavik, Fort McPherson, Ulukhaktok, Tuktoyaktuk and Inuvik.
- A standardized template for the Operating Plan and the Annual Report are being submitted to ECE as requested in 2018. Format continues to develop to highlight certain aspects of BDDEC goals and performance.
- BDDEC continues to focus on literacy and numeracy initiatives to improve teacher practices and development with a focus on student achievement.

- BDDEC continues to provide the Access to High School Education program formerly known as the 'Home Boarding Program'. This program provides academic, behavioral and financial support for students who do not have access to high school courses in their communities. Students are from Sachs Harbour and Tsiigehtchic. Students are enrolled in school at East Three Secondary School in Inuvik or Chief Julius in Fort McPherson
- For the 2018 – 2019 year BDDEC has adopted the new Aboriginal Language and Culture directive from ECE. As directed by ECE funding for the Elders in the School program and Cultural Orientation funding has been provided directly to the School's operating budget.
- The 8th Annual Northern Dene Games Summit was held March 6 – 9 2019 in Inuvik bringing students from each community for the 4 day competition.
- Staff changes include the appointment of Paul Loewen and Devin Roberts as Assistant Superintendents.

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

Overview

The Beaufort Delta Divisional Education Council (BDDEC) for the 2018 – 2019 year provides Junior Kindergarten to Grade 12 instruction for 1,469 students through 9 schools in the in 8 communities of Inuvik, Aklavik, Fort McPherson, Tsiigehtchic, Tuktoyaktuk, Sachs Harbour, Ulukhaktok, and Paulatuk.

Sachs Harbour and Tsiigehtchic offer education from Junior Kindergarten to Grade 9 at which time the Access to Education program makes arrangements for the students to live in Fort McPherson or Inuvik for full time attendance of high school to complete Grades 10 – 12. The program encourages students to become role models for other students in their communities. The Access to Education program accomplishes this by ensuring that the students have regular visits with their families, regular trips home, and provides assistance for the family to attend the graduation of their children from High School.

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

BDDEC Board of Directors

The BDDEC Board of Directors are appointed by the DEA's from the local communities. Both Gwich'in Tribal Council and the Inuvialuit Regional Corporation have the authority to appoint one position (each) on the BDDEC Board. DEA positions are elected in the local communities and serve for a three year term. The BDDEC Board had one face-to-face meeting, and two video conference meetings during the 2018 – 2019 year.

Chairperson	Darelene Gruben
Vice-Chairperson	Lorna Storr
Member-at-Large	Rebecca Blake
Aklavik	Lorna Storr
Fort McPherson	Athena Prodromidis
Inuvik	Jennifer Perrott
Paulatuk	Gilbert Thrasher Sr
Sachs Harbour	Andrea Keogak
Tsiigehtchic	Archie Inglangasuk JF
Tuktoyaktuk	Darlene Gruben
Ulukhaktok	Joanne Ogina
Gwich'in Tribal Council	Jordan Peterson
Inuvialuit Regional Corporation	Lucy Kuptana

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

BDDEC Staff

Superintendent of Schools	Frank Galway
Assistant Superintendent	Paul Loewen
Assistant Superintendent	Devin Roberts
Comptroller	Gary McBride
Public Affairs Coordinator	Lisa Steen
LAN Manager	Michael Reardon
Technical Officer	Dylan Blais
Finance Officers	Ken Crocker
	Kurt Scheiwiller
	Sheena Snowshoe
Administrative Assistant	Loni Noksana-Ruben

Consultants

Data Analysis	Tara Gilmour
eLearning (Northern Distance Learning)	William Logan
Inclusive Schooling	Dr. Jane Khaemba/Any Briggs
Indigenous Languages	Velma Illasiak
Literacy Coordinator k-12	Julie Donahue-Kpolugbo/Raychel Rose

Math Science
PowerSchool

Adam Wright
Lorna Jones-Martin

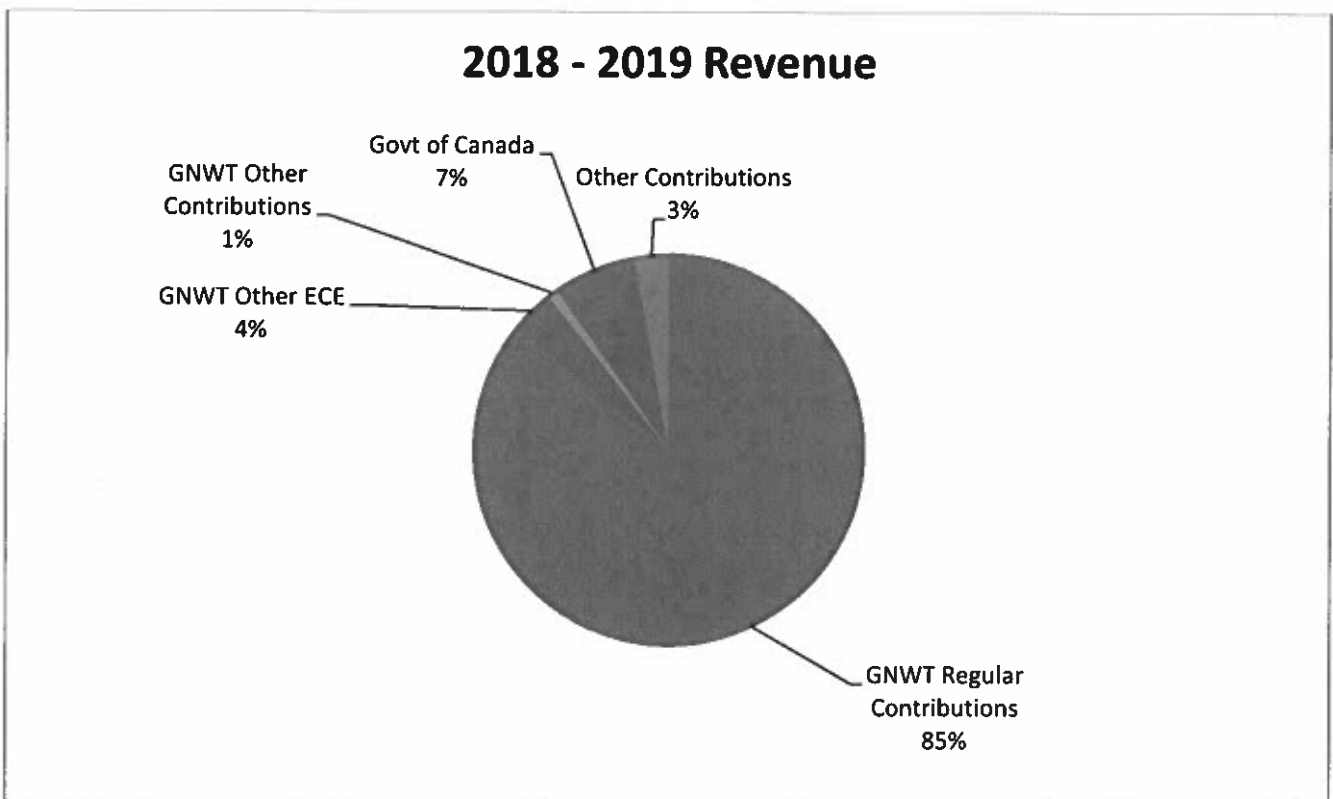
Principals

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

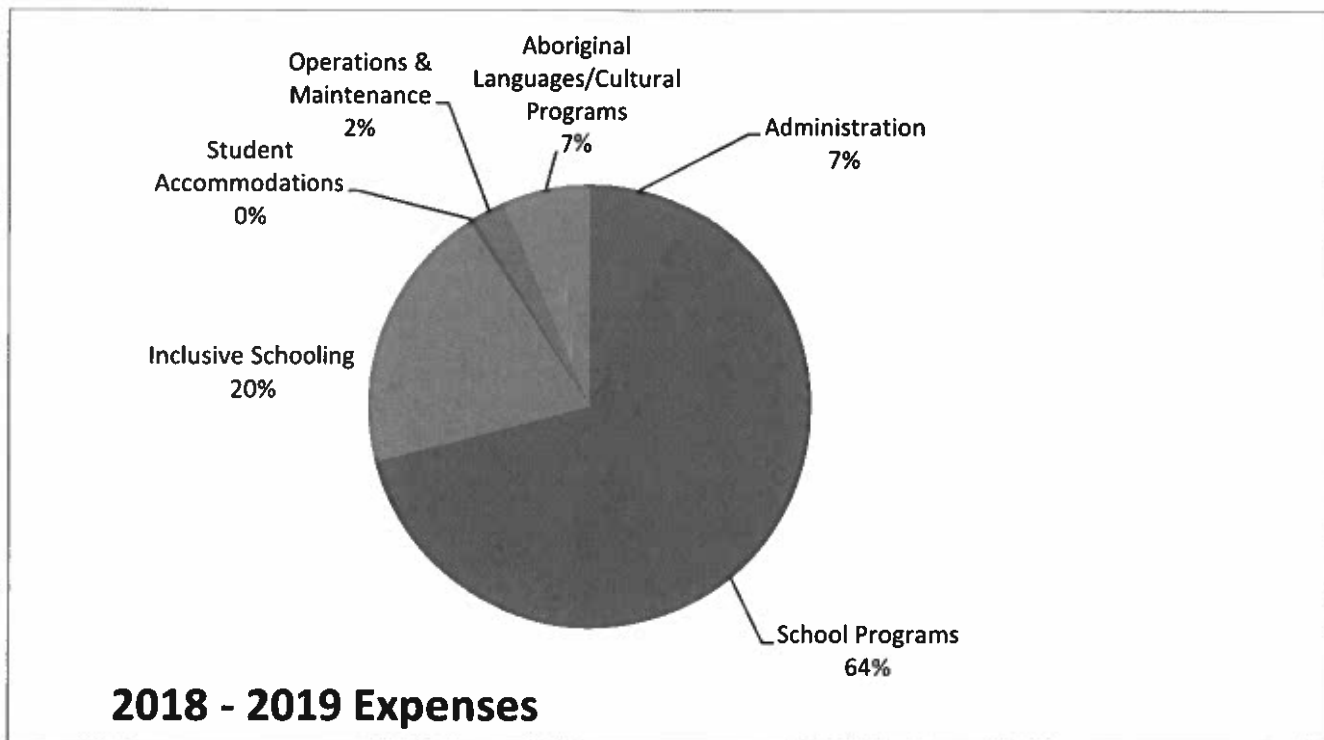
William Callahan
Shirley Peterson
Sonia Gregory
Richard McKinnon
Stephen Keoughan
Krista Cudmore
Vivian Wirth
Elizabeth McNeil
Gene Jenks

Financial Highlights

Revenues for 2018 – 2019 of \$35.1 million were \$3.3 million higher than budgeted. GNWT regular contributions accounted for a 86% of the revenue at \$30.1 million an increase of \$1.1 million from 2017 - 2018 year. Other contribution agreements from the GNWT brought the total GNWT contributions to \$31.7 million; which is an increase of \$872.0 K from the 2017 – 2018 year. Total revenues of \$35.1 million were an increase of \$3.5 million from the 2017-2018 year. Funding from the Government of Canada under the Jordan’s Principle program accounted for \$2.4 million.



Expenses are broken into program cost; school programs accounted for 64% of cost at \$23.2 million, Inclusive schooling for 20% of cost at \$7.2 million. Total expenses at \$36.3 million were \$3.6 million greater than 2017 - 2018, and \$3.11 million greater than the 2018-2019 Budget.

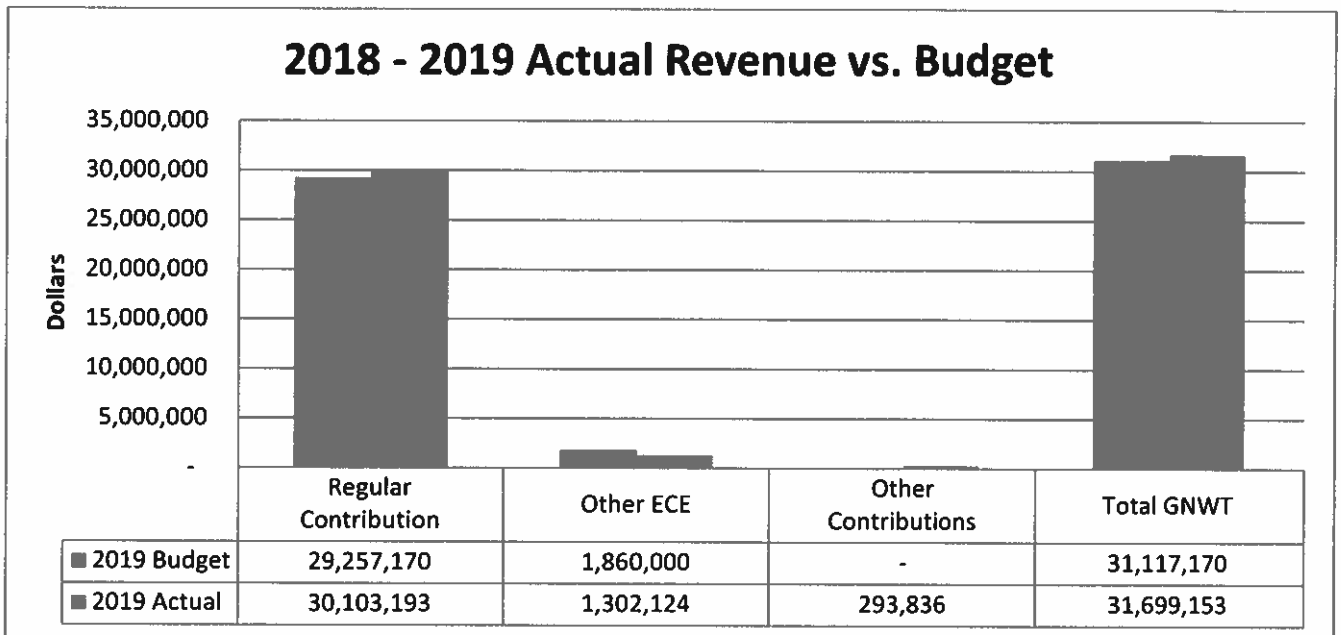


2018 – 2019 Revenues

For 2018 - 2019 BDDEC Consolidated Statement of Operations had an Operating Deficit of \$1.2 million compared to a budgeted deficit of \$1.4 million.

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

Chart 1 displays our 2018 – 2019 Actual Revenues compared to the budgeted revenue.



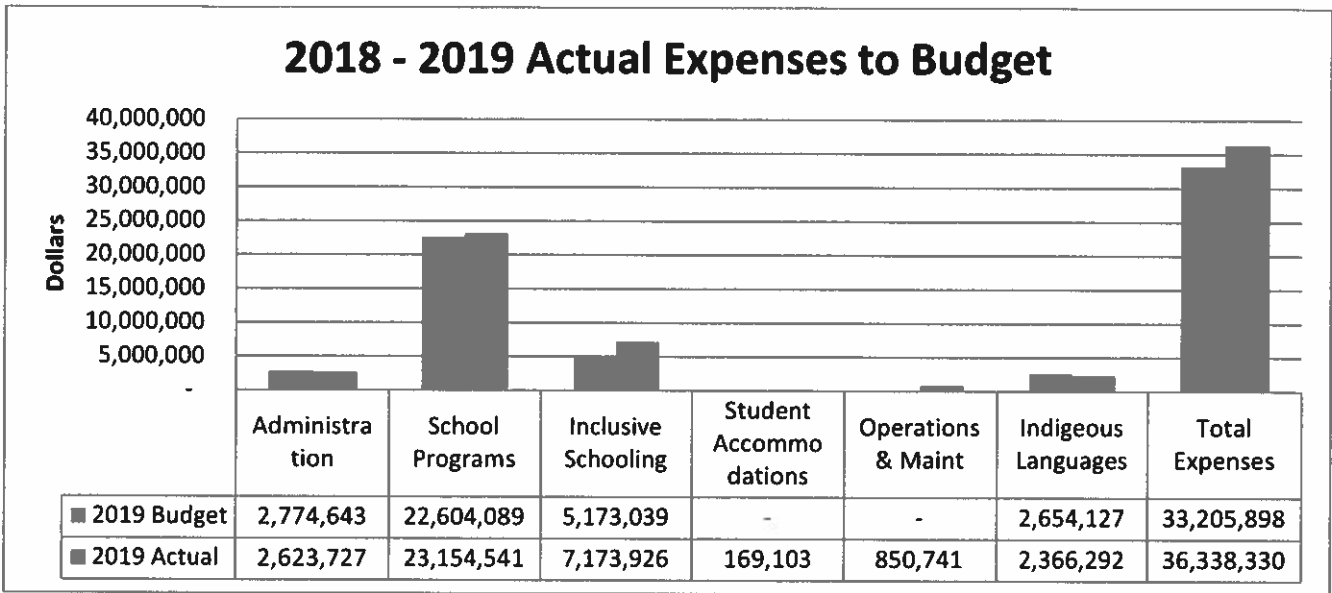
2018 – 2019 Expenses

Expenses for the year-end June 2019 were \$3.1 million more than the budget of \$33.2 million for a total cost of \$36.3 million. This represents a \$3.6 million increase in expenditures from 2018 -2019, or a 10.9% increase in spending from previous year.

Inclusive schooling had expenses of 7.2 million representing an increase in spending from the 2017 - 2018 year of \$1.6 million. A significant portion of the increase was due to increase staff funded through the Jordan’s Principle program.

Indigenous Languages had expenses of \$2.4 million; which represents a decrease of expenditures of \$843 K from the 2017 – 2018 year.

Chart 2 is a program comparison of our expenses for 2018-2019 compared to the budgeted expenses.



When comparing 2019 against 2018, BDDEC experienced a 11.1% increase in revenues, and an increase in expenses of 10.9% resulting in an operating deficit of \$1,2 million. Operating deficit for 2018 was \$1.2 million. This leave an accumulated surplus of \$1.2 million or 3.5% of revenues.

Chart 3 is a comparison of the Year-end 2019 GNWT Revenues compared to the 2018 Revenues

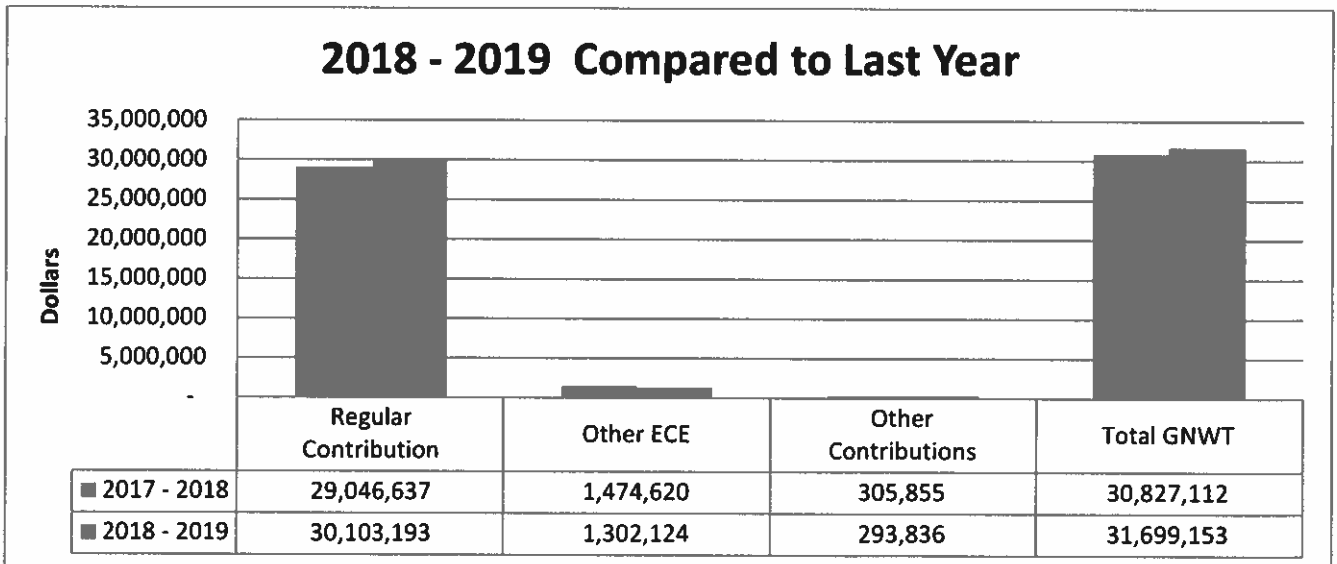
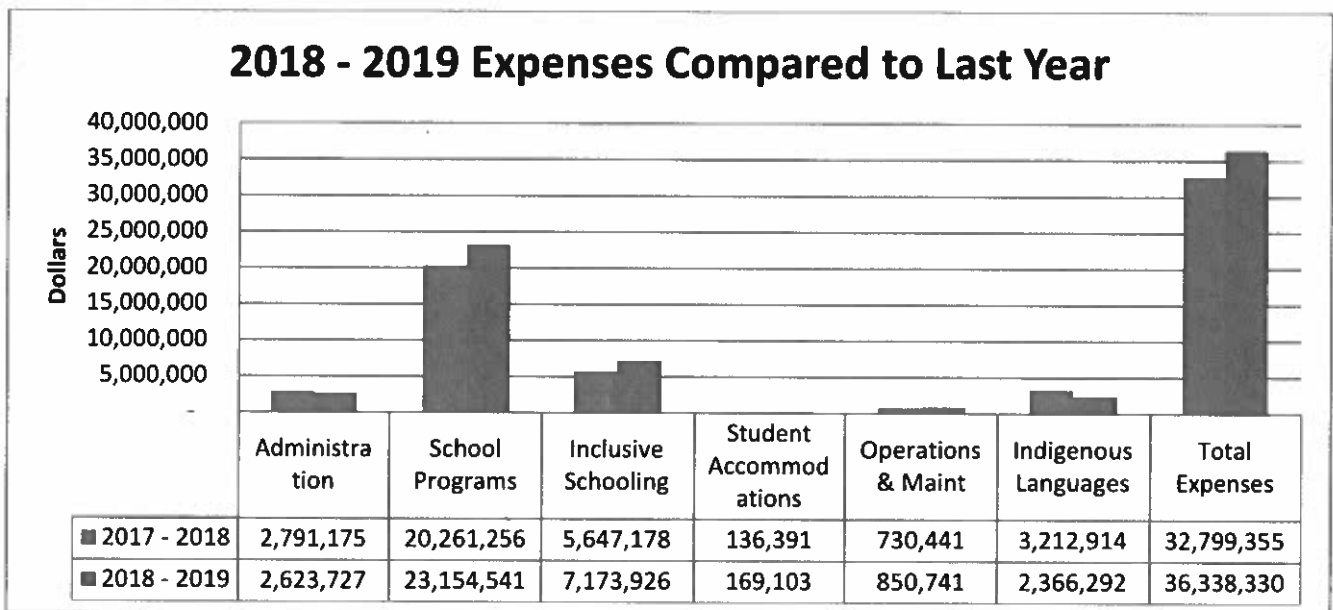


Chart 4 compares the 2019 Program Expenses against to the 2018 Program Expenses.



The plan for the 2018 – 2019 year was to reduce the Accumulated Surplus in stages to reach the recommended level of Accumulated Surplus of 7%. The focus continued to be providing better coaching, training and additional staff to meet the needs of the students. The Operating Deficit of \$1,2 million reduced the Accumulated Surplus from \$2.4 million to \$1.2 million.

The strength of the organization is the commitment of the staff working for the Beaufort Delta Divisional Education Council, and their dedication to the students in our area. The weakness of the organization is the remoteness of some of the schools, the distance between the schools and the high turnover of the staff. Each year represents a major recruiting drive to replace approximately 20% - 30% of the teaching staff. Student attendance remains a high concern, and many initiatives have been implemented to increase the student's attendance in the schools.

Student and Teacher population for each school as of June year-end *

Community	School	2019 Students	2019 Teachers	2018 Students	2018 Teachers
Aklavik	Moose Kerr	128.00	13.00	115.00	12.00
Fort McPherson	Chief Julius	141.00	16.00	143.25	14.00
Inuvik	East 3 Elem	451.00	38.00	424.50	31.25
Inuvik	East 3 Second	275.80	28.00	267.50	23.50
Inuvik DEA	Subtotal	726.80	66.00	691.00	54.75
Paulatuk	Angik	59.50	7.00	50.75	7.00
Sachs Harbour	Inualthuyak	16.00	2.50	16.00	1.50
Tsiigehtchic	Chief Paul Niditchie	40.00	5.75	41.50	4.50
Tuktoyaktuk	Mangilaluk	237.50	21.00	217.50	19.00

Ulukhaktok	Helen Kalvak	121.00	10.50	117.50	11.00
Total		1469.80	141.75	1393.50	123.75

Note: *Teachers included NWTTA members who are classroom teachers, principals, assistant principals, program support teachers, wellness counsellors, indigenous language teachers, literacy coaches, etc.

Operating Environment

BDDEC operates in a remote part of the Northwest Territories and as result has some unique circumstances.

Strengths

- Each school has a Safe and Caring School Program
- Each school has procedure manuals, and practices lock down procedures on a regular basis
- Each school has staff that have completed first aid training
- Breakfast programs supplied at all schools
- Each school operating an On the Land Program is in possession of or in the process of getting Satellite phones in the event of an emergency
- Staff are well trained and supported in additional training
- Many of the Administration staff are long-term employees giving stability to the organization

Weakness

- Travel to remote communities by air and road, the concern has been addressed by having three well maintained vehicles equipped with Satellite phones for remote travel. Air travel is approved only with approved air carriers. Additional issues are the aircraft fuel availability at several of our remote communities, this adds to the difficulty in travel to the communities.
- Student attendance, each community is working on programs unique to the community to raise community awareness of the importance of attendance and to encourage students to attend

Threats

- Staff housing continues to be an issue in several of the communities, management is working with NWT Housing to ensure that housing will be available for teachers when they arrive
- High turnover of staff continues, management is getting involved in recruiting much earlier in the year knowing that there will be positions available

Opportunities

- Many staff including management are long-term employees of BDDEC, this give the school council a base to build upon in mentoring new teachers
- An active mentoring program for new teachers
- Introduction for new teachers in a New to the North Conference which identifies the cultural difference and differences working in the North
- BDDEC host an in-service for returning staff each year to provide additional support, training, and outline objectives for our region before school starts

The Mary Bryant Award for Improvement in English (Award)

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

Background

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

Concept

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

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

The Award Recipient

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

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

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

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

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

No Award was given for the Mary Bryant Award for the 2018 – 2019 year.

Stallworthy-Carpenter Fund

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

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

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

Mrs. Stallworthy passed away in August 1990. The estate of approximately \$215,000 will be held in trust with the annual interest to be used at the discretion of the Superintendent to further the secondary education of indigenous students within the Board. The fund has been designated by the Board the Harry Stallworthy/Noah Carpenter fund. Mr. Stallworthy developed his wife's enduring interest in the north.

Dr. Carpenter is the first Inuit doctor, the only Inuvialuit specialist surgeon to emerge from the Northwest Territories, and is known for the development of surgical techniques. He attended a residential school, and in 1963 graduated from high school in Inuvik. He has a Honourary Doctor of Law from the University of Calgary, was appointed a Citizen Ambassador to China in 1987 and is a member of the Native Physicians Association of Canada, the Canadian College of Health Service Executives, the Science Institute of the NWT, the Canada Science Council, and the International Society of Endovascular Surgeons. He has been an inspiration to many northerners.

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

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

In 2004 - 2005 the BDDEC executive decided to allocate to a maximum of \$2K/eligible school. This was raised to \$2.5K/eligible school in 2011/12. Meritorious proposals are presented to the Executive each spring for the ensuing school year.

Terry Halifax Fund

Terry Halifax was a Town of Inuvik Councillor who passed away suddenly after a town council meeting in 2015. First elected to the town council in 2004; he served as the Chair of the community Energy Planning Committee and the Administration Committee. He was known for not holding back in expressing what he felt was the best interest of the Town and its residents. And as such he was well known through his work with community projects, volunteerism and school involvement.

In recognition of Terry Halifax's commitment to the community, the Terry Halifax Bursary will be awarded annually to the high school student who exemplifies what it means to be a capable citizen through community, school involvement, volunteerism and leadership.

Starting in 2019, the school administration will recommend a recipient after consultations with staff to the Superintendent of Schools. The selection will be made no later than mid-May with the bursary to be presented during the graduation ceremony in early June. Annual award will be \$500.

It is the desire of the Bursary Committee to present the award to a graduating students, but any student that best exemplifies being a capable citizen will be considered.

The award was issued to Leslie Kisoun in the 2018 – 2019 year.

2018 - 2019 Long Term Service Awards

The Beaufort Delta Education Council believes that our successes come from the dedication of staff in each of our communities. Even with the challenge of high staff turn-over each year, there continues to be a group of dedicated long-term staff working for BDDEC. In recognition of their dedication each year BDDEC recognizes the contribution of our long term staff with long term service awards. For the 2018 – 2019 year the following individual were recognized by the management team.

Community	Name	Service Years
Aklavik	Lisa Schachtschneider	5
	Margaret McLeod	45
Fort McPherson	Dawit Tsehay	10
	Betty Vittrekwa-Firth	15
	Stanley Snowshoe	15
	Gladys Alexie	15
	Leslie Philip Blake	25
Inuvik	Shoneen Clark	5
	Josie McConnell	5
	Annie Smith	5
	Nadine Wagner	10
	Patricia MacAulay	10
	Sharla Greenland	10
	Donna Johns	10
	Stephanie Moses	15
	Gene Jenks	15
	Denise Ritias	20
	Victoria Bodnar	20
Michael Heath Israel	30	
Tuktoyaktuk	Michele Tomasino	5
	Jenny Jacobson	10
	Ida Thrasher	20
Ulukhaktok	Heather Pearl Kitekudlak	10
	Richard McKinnon	10
	Gary Okheena	10
	Sarah Kuptana	15

Accomplishments

The Beaufort Delta Education Council is proud of the gifted educators that work in our school district. Countless hours are put in by many of the staff to maintain excellence in education for our communities. The following staff have been recognized and received the following awards.

2019

Velma Illasiak was awarded the Premier's Award for Excellence
Moose Kerr School received the Premier's Award for Collaboration for their Student Success Initiative

2018

Chris Gilmour Minsters Choice Award inducted to the NWT Educators Hall of Fame
Bella Kay inducted to the NWT Educators Hall of Fame

Chirs Gilmour and Tara Gilmour recognized by the NWTTA for Teaching Excellence

Lorna Jones-Martin presented the Cliff King Award by the NWTTA

Jennifer Giffin from the Angik School located in Paulatuk received the following award:
2018 NAPEG Science Teaching Award

2017

Erica Thompson from the Chief Paul Niditchie located in Tsiigehtchic received the following awards:

Prime Minister's Award Certificate of Excellence (2017)

Premier's Award for Excellence (2017)

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

Prime Minister's Award Certificate of Achievement (2017)

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

NAPEG Science Teaching Award (2017)

Annie Felix from the Mangilaluk School located in Tuktoyaktuk received the following award:
NWT Education Hall of Fame Inductee (2017)

Summary and Outlook

BDDEC has completed a most successful year: culturally scholastically and financially. Many of the communities have introduced community specific programs which encourages attendance. This year resulted in a number of graduate looking to further their education through advanced schooling.

Attendance continues to be a major concern. The schools are constantly reviewing and looking for better ways to engage the students and their parents in encouraging attendance. With our hiring program this year we were pleased to offer positions to a number of our former graduates. These individuals have become role models for our students as to what they can accomplish, and that they can bring their education back to their community to help others.

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

For the 2018 – 2019 year a substantial amount of funding was received through the contribution agreement with the Government of Canada with the Jordan's Principle program. This helped to fund 53 additional Support Assistants in the schools. Latest discussions indicate that this program will continue in some form for at least another 3 years which will help to provide additional staffing to support the development of students.

Looking forward, there is a concern about the potential for reduced funding. BDDEC is well positioned financially and looking forward to 2019 – 2020 year and has identified areas where additional staffing will result in better services to our students, so reallocation of staff and increased staffing planned will continue into the 2019 – 2020 year. Our staff continues to look for opportunities to deliver education in an effective and efficient manner. The opportunities are forming education partnerships, eLearning, and new approaches to education. Staff continue to develop skill sets through attendance at conferences, and a number of staff continue to upgrade their skill set to become better at their positions. With this dedication, even with the possibility of reduced funding we believe the future is bright for the students of the Beaufort Delta.

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

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

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

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

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

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



Frank Galway
Superintendent
August 30, 2019



Gary McBride
Comptroller



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INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Consolidated Financial Statements

Qualified Opinion

We have audited the accompanying consolidated financial statements of Beaufort-Delta Education Council which comprise the Consolidated Statement of Financial Position as at June 30, 2019 and the Consolidated Statements of Changes in Net Financial Assets (Debt), Statement of Operations and Statement of Cash Flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, except for the matter described in the Basis for Qualified Opinion paragraph, these consolidated financial statements present fairly, in all material respects, the financial position of the Beaufort-Delta Education Council as at June 30, 2019 and its financial performance and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Qualified Opinion

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

Other matter

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

Other Information

Management is responsible for the other information. The other information comprises the Management Discussion and Analysis.

Our opinion on the financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information identified above 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.

INDEPENDENT AUDITORS' REPORT - cont'd.

We obtained the management Discussion and Analysis prior to the date of this auditor's report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in this auditor's report. We have nothing to report in this regard.

Responsibilities of Management and Those charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards and the Act of the Northwest Territories, 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.

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 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 's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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 's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's 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 auditor's report. However, future events or conditions may cause the 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 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.

INDEPENDENT AUDITORS' REPORT - cont'd.

Report on Other Legal and Regulatory Requirements

We further report, in accordance with the Education Act's requirement for the Education Authority to comply with the Financial Administration Act, in our opinion, proper books of account have been kept by the Beaufort-Delta Education Council, the consolidated financial statements are in agreement therewith and the transactions that have come under our notice have, in all significant aspects, been within the statutory powers of the Council.

Avery Cooper & Co. Ltd.

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

August 30, 2019

BEAUFORT-DELTA EDUCATION COUNCIL
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
 June 30, 2019

Statement I

	<u>2019</u>	<u>2018</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents (Note 2)	\$ 10,888,953	\$ 9,337,506
Restricted Assets (Note 6)	282,511	282,334
Accounts Receivable (Note 8)	<u>281,116</u>	<u>376,801</u>
	<u>11,452,580</u>	<u>9,996,641</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities (Note 10)	976,589	960,634
Payroll Liabilities (Note 10)	4,906,250	3,099,472
Employee Deductions Payable	1,986	2,586
Deferred Revenue (Note 11)	1,260,679	133,888
Post-Employment Benefits (Note 17)	2,808,281	3,083,496
Trust Liabilities (Note 6)	<u>282,511</u>	<u>282,334</u>
	<u>10,236,296</u>	<u>7,562,410</u>
NET FINANCIAL ASSETS (Statement III)	<u>1,216,284</u>	<u>2,434,231</u>
NON-FINANCIAL ASSETS		
Prepaid Expenses (Note 20)	<u>4,516</u>	<u>8,181</u>
	<u>4,516</u>	<u>8,181</u>
ACCUMULATED SURPLUS	<u>\$ 1,220,800</u>	<u>\$ 2,442,412</u>

Approved:

Frank Galway Superintendent

[Signature] Council Member

Darlene Aunsen Chair BOEC

See the accompanying notes and schedules.

BEAUFORT-DELTA EDUCATION COUNCIL

Statement II

CONSOLIDATED STATEMENT OF OPERATIONS

For the Year Ended June 30, 2019

	2019 Budget <u>(Unaudited)</u>	2019 <u>Actual</u>	2018 <u>Actual</u>
REVENUE			
Government of the NWT			
Regular contributions	\$ 29,257,170	\$ 30,103,193	\$ 29,046,637
Other ECE contributions (Note 31)	1,860,000	1,302,124	1,474,620
Other contributions (Note 32)	<u>-</u>	<u>293,836</u>	<u>305,855</u>
Total Government of the NWT	<u>31,117,170</u>	<u>31,699,153</u>	<u>30,827,112</u>
Government of Canada			
Jordan Prinicpal	-	2,387,257	-
Other Government of Canada	<u>-</u>	<u>47,035</u>	<u>41,787</u>
Total Government of Canada	<u>-</u>	<u>2,434,292</u>	<u>41,787</u>
Board Generated Funds			
Investment Income	110,000	162,271	129,169
Rentals	-	6,234	6,308
Other	<u>593,158</u>	<u>814,768</u>	<u>610,641</u>
Total Board Generated Funds	<u>703,158</u>	<u>983,273</u>	<u>746,118</u>
TOTAL REVENUE	<u>31,820,328</u>	<u>35,116,718</u>	<u>31,615,017</u>
EXPENSES (Schedule 1)			
Aboriginal Languages/Cultural Programs	2,654,127	2,366,292	3,209,003
Administration	2,774,643	2,623,727	2,791,175
Inclusive Schooling	5,173,039	7,173,926	5,615,293
School Programs	22,604,089	23,154,541	20,297,052
Student Accommodations	-	169,103	136,391
Operations & Maintenance	<u>-</u>	<u>850,741</u>	<u>730,441</u>
TOTAL EXPENSES	<u>33,205,898</u>	<u>36,338,330</u>	<u>32,779,355</u>
OPERATING DEFICIT	<u>\$ (1,385,570)</u>	<u>\$ (1,221,612)</u>	<u>\$ (1,164,338)</u>

See the accompanying notes and schedules.

BEAUFORT-DELTA EDUCATION COUNCIL

Statement III

CONSOLIDATED STATEMENT OF CHANGES IN NET FINANCIAL ASSETS
June 30, 2019

	2019 Budget (Unaudited)	2019 Actual	2018 Actual
OPERATING DEFICIT	\$ (1,385,570)	\$ (1,221,612)	\$ (1,164,338)
Purchase of Prepaid Expenses	-	(4,516)	(8,181)
Use of Prepaid Expenses	<u>-</u>	<u>8,181</u>	<u>20,879</u>
	-	3,665	12,698
DECREASE IN NET FINANCIAL ASSETS	<u>(1,385,570)</u>	<u>(1,217,947)</u>	<u>(1,151,640)</u>
NET FINANCIAL ASSETS, BEGINNING OF YEAR	<u>2,434,231</u>	<u>2,434,231</u>	<u>3,585,871</u>
NET FINANCIAL ASSETS, END OF YEAR	<u>\$ 1,048,661</u>	<u>\$ 1,216,284</u>	<u>\$ 2,434,231</u>

See the accompanying notes and schedules.

BEAUFORT-DELTA EDUCATION COUNCIL

Statement IV

CONSOLIDATED STATEMENT OF CASH FLOW

For the Year Ended June 30, 2019

Cash provided by (used in):	2019	2018
OPERATING TRANSACTIONS		
Operating surplus (deficit)	\$ (1,221,612)	\$ (1,164,338)
Changes in non-cash assets and liabilities:		
Decrease (increase) in accounts receivable	95,685	(81,746)
Increase (decrease) in accounts payable	15,955	322,647
Increase (decrease) in payroll liabilities	1,806,778	397,466
Increase (decrease) in contributions repayable	-	(5,282)
Increase (decrease) in employee deductions payable	(600)	1,870
Increase (decrease) in deferred revenue	1,126,791	(58,432)
Increase (decrease) in post-employment benefits	(275,215)	(339,103)
Decrease (increase) in prepaid expenses	<u>3,665</u>	<u>12,682</u>
Cash provided by operating transactions	<u>1,551,447</u>	<u>(914,236)</u>
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	1,551,447	(914,236)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>9,337,506</u>	<u>10,251,742</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 10,888,953</u>	<u>\$ 9,337,506</u>

See the accompanying notes and schedules.

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2019

NOTE 1 NATURE OF ORGANIZATION

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

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

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

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

NOTE 2 SIGNIFICANT ACCOUNTING POLICIES

(a) **Basis of Accounting**

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

(b) **Cash and Cash Equivalents**

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

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2019

NOTE 2 SIGNIFICANT ACCOUNTING POLICIES, continued

(c) Financial Instruments

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

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

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

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

(d) Non-Financial Assets

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

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2019

NOTE 2 SIGNIFICANT ACCOUNTING POLICIES, continued

(e) Tangible Capital Assets

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

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2019

NOTE 2 SIGNIFICANT ACCOUNTING POLICIES, continued

(f) Revenue Recognition

Government Transfers:

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

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

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

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

GNWT - Regular contributions:

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

Other contributions:

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

Deferred Revenue

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

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2019

NOTE 2 SIGNIFICANT ACCOUNTING POLICIES, continued

Investment Income

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

Special Purpose Funds

School activity funds which are fully controlled by the Beaufort-Delta Education Council with respect to when and how the funds available can be discussed are included. the funds reported are internally restricted as to purpose and may include the proceeds of fundraising, contributions or fees paid related to a specific planned benefit. examples might include planned student trips or funds specifically designated for the purchase of equipment or materials required to support an activity.

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

Stallworthy / Carpenter Endowment contributions:

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

Terry Halifax Endowment contributions:

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

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2019

NOTE 2 SIGNIFICANT ACCOUNTING POLICIES, continued

(g) Budget Data

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

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

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

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

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

(h) Measurement Uncertainty

The preparation of these consolidated financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the amounts of revenue and expenses during the period. Actual results could differ from those estimates. Accounts subject to measurement uncertainty are post-employment benefits as determined by an actuary.

(i) Inventories including Materials and Supplies

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

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2019

NOTE 2 SIGNIFICANT ACCOUNTING POLICIES, continued

(j) Payroll Liabilities

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

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

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

(k) 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.

(l) Expenses

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

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2019

NOTE 2 SIGNIFICANT ACCOUNTING POLICIES, continued

(m) 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 financial statement. Exchange gain or loss resulting from foreign exchange rate would be accounted for in the financial statement.

(n) Contributed Materials and Services

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

NOTE 3 FUTURE ACCOUNTING CHANGES AND ADOPTION OF NEW ACCOUNTING STANDARDS

Future Accounting Changes

- (a) Financial Statement Presentation (PS 1201 - required when Sections PS 2601 and PS 3450 are adopted)
- (b) Foreign Currency Translation (PS 21601 - April 1, 2019)
- (c) Portfolio Investments (PS 3041 - required when Sections PS 1201, PS 2601 and PS 3450 are adopted.
- (d) Financial Instruments (PS 3450 - April 1, 2019)
- (e) Asset Retirement Obligations (PS 3280 - April 1, 2021)
- (f) Revenue (PS 3400 - April 1, 2022)
- (g) Student Activity / Fiduciary funds policy under review for possible inclusion in Special Purpose Funds.

Adoption of new Accounting Standards

- (a) Effective April 1, 2018, the new standard from the PSA Handbook Section PS 3430 - restructuring transactions was adopted. there is no significant impact on the consolidated financial statements as a result of adopting the new standards.

NOTE 4 CASH AND CASH EQUIVALENTS

	<u>2019</u>	<u>2018</u>
Cash	\$ <u>10,888,953</u>	\$ <u>9,337,506</u>
	\$ <u>10,888,953</u>	\$ <u>9,337,506</u>

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2019

NOTE 5 SPECIAL PURPOSE FUNDS

(Not applicable)

NOTE 6 RESTRICTED ASSETS

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

	<u>2019</u>	<u>2018</u>
Comprised of:		
Short-term		
- GIC 2.0% due June 24, 2019	\$ 255,000	\$ 255,000
- Due from general cash	<u>6,578</u>	<u>6,332</u>
	<u>\$ 261,578</u>	<u>\$ 261,332</u>
Stallworthy / Carpenter Endowment Fund:		
Principal proceeds received	\$ 216,515	\$ 216,515
Interest earned to date	262,955	263,731
Expenses to date	<u>(217,892)</u>	<u>(218,914)</u>
	<u>\$ 261,578</u>	<u>\$ 261,332</u>

The Council received a bequest to establish the Terry Halifax Fund in 2018. The terms of the bequest state that the East Three school will award annually to the student who exemplifies what it means to be a capable citizen through community, school involvement, volunteerism and leadership.

Comprised of:		
Short-term		
- GIC 2.0% due June 24, 2019	\$ 20,000	\$ 20,000
- Due from general cash	<u>933</u>	<u>1,002</u>
	<u>\$ 20,933</u>	<u>\$ 21,002</u>
Terry Halifax Fund		
Principal proceeds received	\$ 21,000	\$ 21,000
Interest earned to date	2	2
Expenses to date	<u>(69)</u>	<u>-</u>
	<u>\$ 20,933</u>	<u>\$ 21,002</u>

NOTE 7 PORTFOLIO INVESTMENTS

(Not applicable)

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2019

NOTE 8 ACCOUNTS RECEIVABLE

	<u>Accounts Receivable</u>	<u>Allowance</u>	<u>2019</u>	<u>2018</u>
Government of the Northwest Territories: - Education, Culture and Employment	\$ <u>68,351</u>	\$ <u>-</u>	\$ <u>68,351</u>	\$ <u>292,699</u>
Due from GNWT	<u>68,351</u>	<u>-</u>	<u>68,351</u>	<u>292,699</u>
Other Accounts receivable	<u>412,356</u>	<u>199,591</u>	<u>212,765</u>	<u>84,102</u>
	<u>\$ 480,707</u>	<u>\$ 199,591</u>	<u>\$ 281,116</u>	<u>\$ 376,801</u>

NOTE 9 INVENTORY

(Not applicable)

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2019

NOTE 10 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	<u>2019</u>	<u>2018</u>
Government of the Northwest Territories:		
Education, Culture and Employment	\$ 25,525	\$ 4,900
Municipal and Community Affairs	5,318	24,813
Department of Finance	153,411	5,781
Department of Justice	-	8,839
Department of Petroleum Products	<u>1,100</u>	<u>-</u>
Government of the Northwest Territories	185,354	44,333
Related Parties	324,573	378,233
Accounts payable	204,831	75,124
Accrued payables	<u>261,831</u>	<u>462,944</u>
	976,589	960,634
Payroll Liabilities		
To GNWT (A)	4,906,250	3,099,472
Payroll Liabilities	<u>\$ 4,906,250</u>	<u>\$ 3,099,472</u>

Note A: Amount outstanding to be paid to GNWT by Council for salaries and wages paid by June 30.

Note B: Amount accrued by the Council for salaries and wage to be paid in July and August.

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2019

NOTE 11 DEFERRED REVENUE

	<u>2019</u>	<u>2018</u>
Education, Culture & Employment		
- Self Regulation	\$ 2,502	\$ -
- School & Public Library Services - Uluhaktuk FEA	13,518	-
- E- Learning	6,010	-
- Elders in School	-	6,399
Environment & Natural Resources		
- Species at risk	1,855	-
Library		
- School & Public Library Services - Ft. McPherson DEA	-	3,915
- School & Public Library Services - Aklavik DEA	7,755	-
Healthy and Social Services		
- Drop the Pop	3,701	3,700
Municipal & Community Affairs		
- Keepers	<u>4,646</u>	<u>-</u>
Government of the Northwest Territories	<u>-</u>	<u>14,014</u>
- Health Canada - Community Oral Health initiative	-	4,484
- Jordon Prinicpal	<u>1,055,549</u>	<u>-</u>
Government of Canada	<u>-</u>	<u>4,484</u>
Teetlit Gwich'in Council	30,205	-
Charities Aid Foundation - America	7,419	8,264
Hamlet of Paulatuk	-	4,000
Cross Country Canada Ski at School	3,986	100
Hamlet of Sachs Harbour	-	4,596
Inuvialuit Regional Corporation	4,791	53,647
Food First Foundation	8,036	7,493
Presidents Choice Foundation	3,888	-
First Light Research	15,000	-
Breakfast for Learning	16,027	9,436
Healthy Food for Learning	8,634	-
Tides - OTL - Collaborative Fund	64,544	26,866
NWT Parks & Rec Get Active NWT	<u>2,613</u>	<u>988</u>
	<u>\$ 1,260,679</u>	<u>\$ 133,888</u>

NOTE 12 CONTRIBUTION REPAYABLE

(Not applicable)

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2019

NOTE 13 DUE FROM AND TO THE GOVERNMENT OF CANADA

(Not applicable)

NOTE 14 CAPITAL LEASE OBLIGATION

(Not applicable)

NOTE 15 PENSIONS

(Not applicable)

NOTE 16 LONG-TERM DEBT

(Not applicable)

NOTE 17 POST-EMPLOYMENT BENEFITS, COMPENSATED ABSENCES AND TERMINATION BENEFITS

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

Severance benefits are paid to the Beaufort-Delta Education Council's employees based on the type of termination (e.g. resignation versus retirement) and appropriate combinations that include inputs such as when the employee was hired, the rate of pay, the number of years of continuous employment and age and the benefit is subject to maximum benefit limits. Removal benefits are subject to several criteria, the main ones being location of hire, employee category and length of service. The benefits under these two categories were valued using the projected unit credit methodology.

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

Valuation results

The actuarial valuation was completed as at March 31, 2017. The effective date of the next actuarial valuation is March 31, 2020. The liabilities are actuarially determined as the present value of the accrued benefits at February 17, 2018 and the results extrapolated to June 30, 2018. The values presented below are for all of the benefits under the Compensated Absences and Termination Benefits for the consolidated Government.

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2019

NOTE 17 POST-EMPLOYMENT BENEFITS, COMPENSATED ABSENCES AND TERMINATION BENEFITS, continued

	<u>Severance and Removal</u>	<u>Compensated Absences</u>	<u>2019</u>	<u>2018</u>
Changes in Obligation:				
Accrued benefit obligations				
beginning of year	\$ 1,748,093	\$ 338,079	\$ 1,790,445	\$ 2,086,172
Current period benefit cost	121,962	28,432	150,394	150,394
Interest accrued	55,522	10,828	66,350	66,350
Benefit payments	(304,445)	(136,455)	(440,900)	(440,900)
Actuarial (gains)/losses	<u>(121,132)</u>	<u>49,561</u>	<u>(71,571)</u>	<u>(71,571)</u>
Accrued benefit obligations				
end of year	1,500,000	290,445	1,494,718	1,790,445
Unamortized net actuarial				
gain	<u>935,516</u>	<u>178,584</u>	<u>1,114,100</u>	<u>1,114,100</u>
Net future obligation	<u>2,435,516</u>	<u>469,029</u>	<u>2,608,818</u>	<u>2,904,545</u>
Total employee future				
benefits and compensated				
absences	2,435,516	469,029	2,608,818	2,904,545
Benefits Expense:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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

	<u>Severance and Removal</u>	<u>Compensated Absences</u>	<u>Total</u>
2020	\$ 244,196	\$ 54,083	\$ 298,279
2021	214,087	45,917	260,004
2022	178,586	38,104	216,690
2023	154,285	31,802	186,087
2024	136,041	26,782	162,823
Next 5 years	621,776	112,929	734,705
Thereafter	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 1,548,971</u>	<u>\$ 309,617</u>	<u>\$ 1,858,588</u>

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2019

NOTE 17 POST-EMPLOYMENT BENEFITS, COMPENSATED ABSENCES AND TERMINATION BENEFITS, continued

NOTE 18 TRUST ASSETS UNDER ADMINISTRATION

(Not applicable)

NOTE 19 TANGIBLE CAPITAL ASSETS

(Not applicable)

NOTE 20 PREPAID EXPENSES

	<u>2019</u>	<u>2018</u>
Canadian Association of School System Administrators	1,797	-
VISA charges	<u>2,719</u>	<u>8,181</u>
	<u>4,516</u>	<u>8,181</u>

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2019

NOTE 21 GNWT ASSETS PROVIDED AT NO COST

	<u>Cost</u>	<u>Accumulated Amortization</u>	2019 <u>Net Book Value</u>	2018 <u>Net Book Value</u>
East Three Secondary School Carpentry shop	\$ 461,563	\$ 461,563	\$ -	\$ -
East Three Secondary School Auto Shop	541,689	499,262	42,427	57,856
Moose Kerr School	8,123,452	5,593,947	2,529,505	2,788,941
Aklavik Portable Classrooms	62,052	62,052	-	-
Chief Julius School	10,064,072	4,864,633	5,199,439	5,358,201
Mangilaluk School	7,146,891	4,901,532	2,245,359	2,454,230
Inualthuyak School	2,415,308	1,557,444	857,864	891,752
Helen Kalvak School	8,864,887	7,149,635	1,715,252	2,013,557
Angik School	3,811,262	2,253,540	1,557,722	1,574,003
Chief Paul Nitdchie School	2,467,762	912,801	1,554,961	1,626,180
Moose Kerr Foundation Replacement	753,546	155,451	598,095	616,933
Tsiigehtchic Gym Moose Kerr School - Ventilation	1	-	1	1
Angik School Retrofit	173,505	79,896	93,609	105,190
Helen Kalvak School Vent & DDC Retrofit	123,278	65,745	57,533	67,539
East Three New Inuvik School	354,896	184,842	170,054	199,629
Tsiigehtchic Gym Pilings	108,222,857	18,222,392	90,000,465	90,680,254
Aklavik Community Library	205,668	31,279	174,389	179,531
	<u>234,794</u>	<u>115,934</u>	<u>118,860</u>	<u>124,729</u>
	<u>\$154,027,483</u>	<u>\$ 47,111,948</u>	<u>\$106,915,535</u>	<u>\$108,738,526</u>

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2019

NOTE 22 CONTRACTUAL OBLIGATIONS

The Council has entered into agreements for, or is contractually committed to, the following expenses payable subsequent to June 30, 2019:

	<u>Expiry Date</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>Total</u>
Equipment Leases	2022	\$ 182,23	\$ 182,230	\$ 182,230	\$ 45,147	\$ 591,837
Commercial Leases	2022	<u>146.10</u>	<u>73,050</u>	<u>-</u>	<u>-</u>	<u>219,150</u>
Total		<u>\$ 328.33</u>	<u>\$ 255,280</u>	<u>\$ 182,230</u>	<u>\$ 45,147</u>	<u>\$ 810,987</u>

NOTE 23 CONTINGENCIES

(Not applicable)

NOTE 24 RELATED PARTIES AND INTER-ENTITY TRANSACTIONS

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

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

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2019

	<u>2019</u>	<u>2018</u>
Due to related parties		
Accounts payable:		
Contributions		
Government of the Northwest Territories:		
Department of Education, Culture & Employment	\$ 25,525	\$ 4,900
Department of Municipal & Community Affairs	5,318	24,813
Department of Finance	153,410	5,781
Petroleum Products Division	1,100	-
Department of Justice	<u>-</u>	<u>8,839</u>
Government of the Northwest Territories	<u>185,353</u>	<u>44,333</u>
Other Related Parties:		
Various BDEC Schools	<u>324,573</u>	<u>378,233</u>
Total Accounts Payable	<u>509,926</u>	<u>422,566</u>
Due to Related Parties	<u>\$ 509,926</u>	<u>\$ 422,566</u>

	<u>Accounts Receivable</u>	<u>Allowance</u>	<u>Net 2019</u>	<u>2018</u>
Due from related parties				
Accounts receivable:				
Government of the Northwest Territories:				
Department of Education, Culture & Employment	\$ <u>68,351</u>	\$ <u>-</u>	\$ <u>68,351</u>	\$ <u>292,699</u>
Government of the Northwest Territories	<u>68,351</u>	<u>-</u>	<u>68,351</u>	<u>292,699</u>
Due from Related Parties	<u>\$ 68,351</u>	<u>\$ -</u>	<u>\$ 68,351</u>	<u>\$ 292,699</u>

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2019

NOTE 25 BUDGET DATA

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

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

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

NOTE 26 ECONOMIC DEPENDENCE

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

NOTE 27 FINANCIAL INSTRUMENTS

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

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

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

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

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2019

NOTE 28 EXPENSES BY OBJECT

	2019 Budget (Unaudited)	2019 Actual	2018 Actual
Compensation	\$ 28,682,174	\$ 31,418,156	\$ 27,463,023
Other	<u>4,523,724</u>	<u>4,920,174</u>	<u>5,316,332</u>
	<u>\$ 33,205,898</u>	<u>\$ 36,338,330</u>	<u>\$ 32,779,355</u>

NOTE 29 SUBSEQUENT EVENTS

(Not applicable)

NOTE 30 COMPARATIVE FIGURES

(Not applicable)

NOTE 31 ECE OTHER CONTRIBUTIONS

	2019	2018
French Program	\$ 75,000	\$ 95,000
eLearning	1,051,638	690,852
TLC - Gwichin	-	207,133
TLC - Inuvialuit	-	270,867
TLC	-	52,000
Library (Aklavik)	56,745	48,432
Public Library Services (Ft McPherson)	30,925	34,987
Community Literacy Projects (Ft McPherson)	33,654	28,672
Literacy (Ulukhaktok)	13,329	12,131
Library (Ulukhaktok)	<u>40,833</u>	<u>34,546</u>
	<u>\$ 1,302,124</u>	<u>\$ 1,474,620</u>

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2019

NOTE 32 GNWT OTHER CONTRIBUTIONS

	<u>2019</u>	<u>2018</u>
Encounters with Canada	8,000	-
SCES - Snack Program	3,851	-
E3E Playground	-	1,022
Self Regulation & Action Research (ECE)	6,498	10,000
Ivvavik	10,000	10,000
Others (Finance)	22,110	-
Library operations	(10,933)	60,933
RYS - Basketball (MACA)	2,493	4,650
RYS - Soccer (MACA)	2,250	3,482
NGDG Summit (MACA)	29,852	43,245
RYS - Volleyball (MACA)	500	500
GNWT - RYS Hockey (MACA)	4,904	324
Drop the Pop (H & SS)	21,794	19,309
Under 100 Club	1,676	-
TAKT	44,687	-
After School Physical Activity (MACA)	122,400	127,400
Take a Kid Trapping (ITI)	-	2,577
Keepers (MACA)	23,554	20,743
Misc revenue (Ulukhaktok)	<u>200</u>	<u>1,670</u>
	<u>293,836</u>	<u>305,855</u>

NOTE 33 CONTINGENT ASSETS

(Not applicable)

NOTE 34 CONTRACTUAL RIGHTS

(Not applicable)

Schedule 1

BEAUFORT-DELTA EDUCATION COUNCIL

CONSOLIDATED DETAILS OF EXPENSES
For the Year Ended June 30, 2019

	Aboriginal Languages/Cultural Programs	Administration	Inclusive Schooling	School Programs	Student Accommodations	Operations & Maintenance	Total
SALARIES:							
Teachers	\$ 1,163,425	\$ -	\$ 1,471,398	\$ 12,700,303	\$ -	\$ -	\$ 15,335,126
Instruction Assistants	925	-	-	80,637	-	-	81,562
Non-instructional Staff	274,640	1,333,352	3,523,383	2,624,869	-	-	7,756,244
Board/Trustee Honoraria	127,591	79,855	-	35,467	-	-	242,913
EMPLOYEE BENEFITS							
Employee Benefit/Allowance	496,209	509,489	1,990,454	4,779,708	-	190,976	7,966,836
Leave and Termination	-	-	-	35,474	-	-	35,474
SERVICES PURCHASED/							
CONTRACTED							
Professional/Technical Services	-	63,161	2,388	-	-	-	65,549
Postage/Communication	830	38,224	-	98,297	3,920	-	141,271
Utilities & Leases	-	-	-	8,719	-	-	8,719
Travel	87,061	149,780	101,948	473,042	5,583	4,955	822,369
Student Travel	39,712	-	-	156,660	159,350	-	355,722
Advertising/Printing/Publishing	35	3,900	-	-	-	-	3,935
Maintenance/Repair	8,137	16,369	-	102,079	-	-	126,585
Rentals/Leases	15,125	18,721	6,850	204,041	-	155,073	399,810
Others	6,000	47,696	2,320	56,628	-	499,737	612,381
Contracted Services	20,905	103,567	95,260	525,583	-	-	745,315
MATERIALS/SUPPLIES/FREIGHT							
Materials	110,783	146,754	38,176	922,032	250	-	1,217,995
Furniture and Equipment	10,716	95,854	58,957	257,155	-	-	422,682
Freight	4,198	17,005	5,974	93,847	-	-	121,024
CONTRIBUTIONS/TRANSFERS							
Transfers - Other	-	-	(123,182)	-	-	-	(123,182)
Total	\$ 2,366,292	\$ 2,623,727	\$ 7,173,926	\$ 23,154,541	\$ 169,103	\$ 850,741	\$ 36,338,330

BEAUFORT-DELTA EDUCATION COUNCIL

Schedule 2

**REPORT ON ACTIVITIES OF SPECIFIC PROGRAMS
INCLUSIVE SCHOOLING EXPENSES
For the Year Ended June 30, 2019**

<u>FUNCTION</u>	<u>General Inclusive Schooling</u>	<u>Staff Development</u>	<u>Assistive Technology</u>	<u>Student Resources</u>	<u>Total</u>
<u>SALARIES</u>					
Program Support Teachers	\$ 1,471,398	\$ -	\$ -	\$ -	\$ 1,471,398
Consultants	264,832	-	-	-	264,832
Support Assistants	1,377,397	-	-	-	1,320,985
Non Instructional Staff	313,676	-	54,689	-	1,937,566
<u>EMPLOYEE BENEFITS</u>					
Employee Benefits/Allowances	1,426,480	-	-	-	1,990,454
<u>SERVICES PURCHASED/ CONTRACTED</u>					
Professional/Technical Services	324	-	-	-	2,388
Travel	33,571	47,794	-	-	101,948
Rentals/Lenses	-	-	-	-	6,850
Other Contracted Services	98,030	17,974	-	-	95,260
Others	-	-	-	-	2,320
<u>MATERIAL/SUPPLIES/FREIGHT</u>					
Materials	32,199	-	23,459	-	38,176
Furniture and Equipment	6,580	-	-	-	58,957
Freight	<u>5,577</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,974</u>
TOTAL	\$ <u>5,030,064</u>	\$ <u>65,768</u>	\$ <u>78,148</u>	\$ <u>-</u>	\$ <u>7,297,108</u>

BEAUFORT-DELTA EDUCATION COUNCIL

Schedule 3

**REPORT ON ACTIVITIES OF SPECIFIC PROGRAMS
INDIGENOUS LANGUAGES AND EDUCATION EXPENSES
For the Year Ended June 30, 2019**

<u>FUNCTION</u>	<u>Student Instruction</u>	<u>Teaching/ Learning Resources</u>	<u>Professional Development</u>	<u>School Activities and Integrated Community Programs</u>	<u>Total</u>
<u>SALARIES</u>					
ALCBE Teachers	\$ 1,163,425	\$ -	\$ -	\$ -	\$ 1,163,425
Language Consultants	212,842	-	-	-	212,842
Instruction Assistants	-	-	-	925	925
Non Instructional Staff	-	-	-	61,798	61,798
Honoraria	-	1,334	8,526	117,731	127,591
Elders in Schools	56,597	-	-	(56,597)	-
<u>EMPLOYEE BENEFITS</u>					
Employee Benefits/Allowances	487,265	-	-	8,944	496,209
<u>SERVICES PURCHASED/ CONTRACTED</u>					
Travel	18,907	9,048	49,394	9,712	87,061
Student Transportation (bussing)	-	-	-	39,712	39,712
Advertising/Printing/Publishing	-	-	-	35	35
Maintenance/Repair	-	-	-	8,137	8,137
Rentals/Leases	-	-	-	15,125	15,125
Other Contracted Services	830	14,245	-	5,830	20,905
Others	-	-	-	6,000	6,000
<u>MATERIAL/SUPPLIES/FREIGHT</u>					
Materials	10,861	9,276	5,202	85,444	110,783
Furniture and Equipment	6,834	893	-	2,989	10,716
Freight	1,564	-	235	2,399	4,198
TOTAL	\$ 1,959,125	\$ 34,796	\$ 63,357	\$ 308,184	\$ 2,365,462

BEAUFORT-DELTA EDUCATION COUNCIL
REPORT ON ACTIVITIES OF SPECIFIC PROGRAMS
INDIGENOUS LANGUAGES AND EDUCATION (CONTRIBUTIONS)
For the Year Ended June 30, 2019

Schedule 4

<u>Contribution Agreement</u> <u>Indigenous Languages</u>	<u>Budget</u>	<u>July 1 to</u> <u>March 31</u>	<u>April 1 to</u> <u>June 30</u>	<u>Total</u>
Revenue	<u>-</u>	<u>2,344,276</u>	<u>603,577</u>	<u>2,947,853</u>
Expenses				
Salaries	-	1,414,444	788,441	2,202,885
Other - O & M	<u>-</u>	<u>149,930</u>	<u>139,355</u>	<u>289,285</u>
Total Expenses	<u>-</u>	<u>1,564,374</u>	<u>927,796</u>	<u>2,492,170</u>
Net Surplus (Deficit)				<u>455,683</u>

BEAUFORT-DELTA EDUCATION COUNCIL

Schedule 5

**REPORT ON ACTIVITIES OF SPECIFIC PROGRAMS
FRENCH LANGUAGE PROGRAM**

For the Year Ended June 30, 2019

	ECE Contributions July <u>1 to June 30</u>	Commitment from Beaufort Delta <u>Education Council</u>	Total Expenses <u>July 1 to June 30</u>
Bilateral Agreement Funding			
Special Projects:			
Teacher's Assistant Salary	\$ 60,000	\$ 19,423	\$ 79,423
Core French 1:12 Salary	-	36,145	36,145
French Resources	5,000	2,214	7,214
Cultural Activities	5,000	(5,000)	-
Professional Development	5,000	(5,000)	-
French Monitor	-	10,631	10,631
Mentorship with YCS on Immersion Program	<u>15,000</u>	<u>-</u>	<u>15,000</u>
Total	\$ <u>90,000</u>	\$ <u>58,413</u>	\$ <u>148,413</u>
Regular GNWT Funding			
Immersion Program	\$ 75,000		
Mentorship YCS	\$ 15,000		
CMEC Odyssey Program	\$ -		
GNWT - ECE - Food Allowance	<u>29,725</u>		
Total	\$ <u>119,725</u>		

BEAUFORT-DELTA EDUCATION COUNCIL
REPORT ON ACTIVITIES OF SPECIFIC PROGRAMS
JORDAN'S PRINCIPLE
For the Year Ended June 30, 2019

Schedule 6

	2019 <u>Budget</u> <u>Unaudited</u>	2019 <u>Actual</u>	<u>2018</u> <u>Actual</u>
Revenue			
First Nations and Inuit Health Branch	\$ <u>2,292,274</u>	\$ <u>3,442,807</u>	\$ <u>-</u>
Total Revenue	<u>2,292,274</u>	<u>3,442,807</u>	<u>-</u>
Expenses			
Administration	-	94,982	-
Personnel	2,215,184	2,215,184	-
Transportation	20,582	20,582	-
Materials and Supplies	54,602	54,602	-
Other	<u>1,906</u>	<u>1,906</u>	<u>-</u>
Total Expenses	<u>2,292,274</u>	<u>2,387,256</u>	<u>-</u>
Deferred Revenue	\$ <u>-</u>	\$ <u>1,055,551</u>	\$ <u>-</u>

BEAUFORT-DELTA EDUCATION COUNCIL

Schedule 7

NORTHERN DISTANCE LEARNING
For the Year Ended June 30, 2019

<u>Contribution Agreement</u> <u>Northern Distance Learning (NDL)</u>	<u>Budget</u>	<u>July 1 to</u> <u>March 31</u>	<u>April 1 to</u> <u>June 30</u>	<u>Total</u>
Revenue				
Government of the NWT	1,058,417	663,127	388,511	1,051,638
Other	<u>190,541</u>	<u>142,906</u>	<u>47,635</u>	<u>190,541</u>
	<u>1,248,958</u>	<u>806,033</u>	<u>436,146</u>	<u>1,242,179</u>
Expenses				
Teacher and Support	600,000	495,935	150,979	646,914
Moodle Dev	113,000	-	-	-
DL Coordinator	150,000	109,292	49,796	159,088
IT Support	90,000	68,141	34,959	103,100
Coordinator transportation	30,415	19,154	5,103	24,257
In-service release	4,104	-	-	-
Professional development	2,000	300	2,500	2,800
Classroom materials	-	2,686	760	3,446
Hardware and software	-	45,470	63,097	108,567
Document cameras	3,000	-	-	-
Phones	8,000	625	550	1,175
Laptop	48,100	-	-	-
Video (Monopad)	182,450	-	-	-
Wireless adapters and splitters	9,500	-	-	-
Freight	-	796	6,719	7,515
Amendment 1: shared portion of 1 year license	1,000	-	1,000	1,000
Amendment 1: shared portion of 1 year license	610	-	-	-
Amendment 4: art document camera	2,067	-	-	-
Amendment 5: mondopad Ft. Resolution	<u>4,712</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses	<u>1,248,958</u>	<u>742,399</u>	<u>315,463</u>	<u>1,057,862</u>
Net Surplus (Deficit)	<u>-</u>	<u>63,634</u>	<u>120,683</u>	<u>184,317</u>

BEAUFORT-DELTA EDUCATION COUNCIL

Schedule 8

**REPORT ON ACTIVITIES OF SPECIFIC PROGRAMS
STUDENT SUCCESS INITIATIVE**

For the Year Ended June 30, 2019

NWT Student Success Initiative

Professional Development Initiative

Title of Project: Ongoing Development of Collaborative Teams and Response to Intervention

	<u>2019</u>
Revenue	<u>101,660</u>
Expenses:	
Travel	
Air Charter	102,110
Accommodation	75,117
Daily Per Diems	47,454
Workshop Expenses	
Room Rental	1,000
Miscellaneous	<u>47,978</u>
Total Expenses	<u>273,659</u>
Net Surplus (Deficit)	<u>(171,999)</u>

AKLAVIK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
For the year ended June 30, 2019

	<u>2019</u>	<u>2018</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 18,178	\$ 36,772
Due from Related Parties	4,238	4,654
Accounts Receivable	<u>-</u>	<u>15,999</u>
	<u>22,416</u>	<u>57,425</u>
LIABILITIES		
Payroll Liabilities	608	731
Deferred Revenue	<u>7,755</u>	<u>6,897</u>
	<u>8,363</u>	<u>7,628</u>
ACCUMULATED SURPLUS	<u>\$ 14,053</u>	<u>\$ 49,797</u>

AKLAVIK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2019

	2019 Budget (Unaudited)	2019 Actual	2018 Actual
REVENUE			
Contributions from Divisional Council	\$ 64,700	\$ 68,747	\$ 74,077
Other ECE contributions	49,500	56,745	48,432
Other Government of Canada	-	-	(80)
Other	<u>5,600</u>	<u>14,532</u>	<u>8,810</u>
TOTAL REVENUE	<u>119,800</u>	<u>140,024</u>	<u>131,239</u>
EXPENSES			
Aboriginal Languages/Cultural Programs	-	4,623	21,537
Administration	14,170	27,682	37,557
School Programs	<u>100,010</u>	<u>143,463</u>	<u>80,954</u>
TOTAL EXPENSES	<u>114,180</u>	<u>175,768</u>	<u>140,048</u>
OPERATING SURPLUS (DEFICIT)	5,620	(35,744)	(8,809)
OPENING ACCUMULATED SURPLUS	<u>49,797</u>	<u>49,797</u>	<u>58,606</u>
CLOSING ACCUMULATED SURPLUS	<u>\$ 55,417</u>	<u>\$ 14,053</u>	<u>\$ 49,797</u>

AKLAVIK DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES
 For the Year Ended June 30, 2019

	Aboriginal Languages/Cultural Programs	Administration	School Programs	Total
SALARIES:				
Non-instructional Staff	\$ -	\$ 121	\$ 53,968	\$ 54,089
Board/Trustee Honoraria	-	3,750	-	3,750
EMPLOYEE BENEFITS				
Employee Benefit/Allowance	-	-	3,908	3,908
SERVICES PURCHASED/ CONTRACTED				
Postage/Communication	-	2,182	265	2,447
Travel	-	1,497	-	1,497
Student Travel	-	-	2,700	2,700
Rentals/Leases	-	-	21,035	21,035
Others	3,000	1,774	8,500	13,274
Contracted Services	810	-	3,276	4,086
MATERIALS/SUPPLIES/FREIGHT				
Materials	-	11,467	37,240	49,520
Furniture and Equipment	-	5,002	12,571	17,573
Freight	-	1,889	-	1,889
Total	\$ 4,623	\$ 27,682	\$ 143,463	\$ 175,768

FT MCPHERSON DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
For the year ended June 30, 2019

	<u>2019</u>	<u>2018</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 35,729	\$ 44,515
Due from Related Parties	2,394	2,260
Accounts Receivable	<u>56,027</u>	<u>19,076</u>
	<u>94,150</u>	<u>65,851</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	32,458	41,003
Due to Related Parties	8,224	8,224
Payroll Liabilities	1,452	2,000
Deferred Revenue	<u>53,793</u>	<u>7,357</u>
	<u>95,927</u>	<u>58,584</u>
ACCUMULATED SURPLUS (DEFICIT)	<u>\$ (1,777)</u>	<u>\$ 7,267</u>

FT MCPHERSON DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2019

	2019 Budget (Unaudited)	2019 Actual	2018 Actual
REVENUE			
Contributions from Divisional Council	\$ 63,612	\$ 58,874	\$ 78,697
Other ECE contributions	60,000	64,579	63,659
Other	<u>12,000</u>	<u>42,065</u>	<u>61,534</u>
TOTAL REVENUE	<u>135,612</u>	<u>165,518</u>	<u>203,890</u>
EXPENSES			
Aboriginal Languages/Cultural Programs	-	19,669	66,845
Administration	35,289	61,134	59,552
Inclusive Schooling	-	-	23,722
School Programs	<u>100,323</u>	<u>93,759</u>	<u>67,839</u>
TOTAL EXPENSES	<u>135,612</u>	<u>174,562</u>	<u>217,958</u>
OPERATING DEFICIT	-	(9,044)	(14,068)
OPENING ACCUMULATED SURPLUS	<u>7,267</u>	<u>7,267</u>	<u>21,335</u>
CLOSING ACCUMULATED SURPLUS (DEFICIT)	<u>\$ 7,267</u>	<u>\$ (1,777)</u>	<u>\$ 7,267</u>

FT MCPHERSON DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES

For the Year Ended June 30, 2019

	Aboriginal Languages/Cultural Programs	Administration	School Programs	Total
SALARIES:				
Instruction Assistants	-	\$ -	44,492	44,492
Non-instructional Staff	13,104	36,024	-	49,128
Board/Trustee Honoraria	-	5,500	-	5,500
EMPLOYEE BENEFITS				
Employee Benefit/Allowance	4,415	1,104	1,839	7,358
SERVICES PURCHASED/ CONTRACTED				
Professional/Technical Services	-	100	-	100
Postage/Communication	-	2,553	-	2,553
Rentals/Leases	-	-	14,640	14,640
Others	-	1,006	15,510	16,516
MATERIALS/SUPPLIES/FREIGHT				
Materials	2,150	14,847	16,236	33,233
Freight	-	-	1,042	1,042
Total	\$ 19,669	\$ 61,134	\$ 93,759	\$ 174,562

INUVIK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
For the year ended June 30, 2019

	<u>2019</u>	<u>2018</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 73,865	\$ 72,594
Due from Related Parties	24,521	107,102
Accounts Receivable	<u>11,103</u>	<u>6,229</u>
	<u>109,489</u>	<u>185,925</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	83,978	119,466
Payroll Liabilities	1,997	4,160
Deferred Revenue	<u>6,708</u>	<u>42,470</u>
	<u>92,683</u>	<u>166,096</u>
ACCUMULATED SURPLUS	<u>\$ 16,806</u>	<u>\$ 19,829</u>

INUVIK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2019

	2019 Budget (Unaudited)	2019 Actual	2018 Actual
REVENUE			
Contributions from Divisional Council	\$ 84,355	\$ 110,056	\$ 191,435
Other	<u>20,800</u>	<u>113,694</u>	<u>73,956</u>
TOTAL REVENUE	<u>105,155</u>	<u>223,750</u>	<u>265,391</u>
EXPENSES			
Aboriginal Languages/Cultural Programs	-	50,014	172,936
Administration	90,509	90,892	155,392
School Programs	<u>14,646</u>	<u>85,867</u>	<u>115,738</u>
TOTAL EXPENSES	<u>105,155</u>	<u>226,773</u>	<u>444,066</u>
OPERATING DEFICIT	-	(3,023)	(178,675)
OPENING ACCUMULATED SURPLUS	<u>19,829</u>	<u>19,829</u>	<u>198,504</u>
CLOSING ACCUMULATED SURPLUS	<u>\$ 19,829</u>	<u>\$ 16,806</u>	<u>\$ 19,829</u>

INUVIK DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES
 For the Year Ended June 30, 2019

	Aboriginal Languages/Cultural Programs	Administration	School Programs	Total
SALARIES:				
Instruction Assistants	375	-	-	375
Non-instructional Staff	45,108	71,753	8,964	125,825
Board/Trustee Honoraria	-	6,775	-	6,775
EMPLOYEE BENEFITS				
Employee Benefit/Allowance	4,496	4,300	977	9,773
SERVICES PURCHASED/ CONTRACTED				
Postage/Communication	-	2,545	-	2,545
Utilities & Leases	-	-	283	283
Advertising/Printing/Publishing	35	-	-	35
Rentals/Leases	-	-	13,130	13,130
Others	-	4,444	9,414	13,858
Contracted Services	-	467	50,940	51,407
MATERIALS/SUPPLIES/FREIGHT				
Materials	-	608	2,159	2,767
Total	<u>50,014</u>	<u>90,892</u>	<u>85,867</u>	<u>226,773</u>

PAULATUK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
For the year ended June 30, 2019

	<u>2019</u>	<u>2018</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 3,846	\$ 11,228
Due from Related Parties	<u>2,637</u>	<u>3,596</u>
	<u>6,483</u>	<u>14,824</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	-	6,000
Payroll Liabilities	2,259	674
Deferred Revenue	<u>2,069</u>	<u>6,371</u>
	<u>4,328</u>	<u>13,045</u>
ACCUMULATED SURPLUS	<u>\$ 2,155</u>	<u>\$ 1,779</u>

PAULATUK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2019

	2019 Budget (Unaudited)	2019 Actual	2018 Actual
REVENUE			
Contributions from Divisional Council	\$ 26,365	\$ 26,365	\$ 43,618
Other	<u>13,500</u>	<u>12,607</u>	<u>13,947</u>
TOTAL REVENUE	<u>39,865</u>	<u>38,972</u>	<u>57,565</u>
EXPENSES			
Aboriginal Languages/Cultural Programs	-	-	8,146
Administration	21,365	28,749	31,572
School Programs	<u>18,500</u>	<u>9,847</u>	<u>17,512</u>
TOTAL EXPENSES	<u>39,865</u>	<u>38,596</u>	<u>57,230</u>
OPERATING SURPLUS	-	376	335
OPENING ACCUMULATED SURPLUS	<u>1,779</u>	<u>1,779</u>	<u>1,444</u>
CLOSING ACCUMULATED SURPLUS	<u>\$ 1,779</u>	<u>\$ 2,155</u>	<u>\$ 1,779</u>

PAULATUK DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES

For the Year Ended June 30, 2019

SALARIES:
 Non-instructional Staff
 Board/Trustee Honoraria
EMPLOYEE BENEFITS
 Employee Benefit/Allowance
SERVICES PURCHASED/ CONTRACTED
 Postage/Communication
 Others
 Contracted Services
MATERIALS/SUPPLIES/FREIGHT
 Materials

Total

	<u>Administration</u>	<u>School Programs</u>	<u>Total</u>
\$	16,573 \$	7,859 \$	24,432
	5,675	-	5,675
	1,308	615	1,923
	959	-	959
	180	-	180
	2,721	-	2,721
	<u>1,333</u>	<u>1,373</u>	<u>2,706</u>
\$	<u>28,749 \$</u>	<u>9,847 \$</u>	<u>38,596</u>

SACHS HARBOUR DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
For the year ended June 30, 2019

	<u>2019</u>	<u>2018</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 18,220	\$ 40,048
Due from Related Parties	<u>10,550</u>	<u>3,072</u>
	<u>28,770</u>	<u>43,120</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	66	10,000
Payroll Liabilities	453	1,014
Deferred Revenue	<u>-</u>	<u>4,596</u>
	<u>519</u>	<u>15,610</u>
ACCUMULATED SURPLUS	<u>\$ 28,251</u>	<u>\$ 27,510</u>

SACHS HARBOUR DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2019

	2019 Budget (Unaudited)	2019 <u>Actual</u>	2018 <u>Actual</u>
REVENUE			
Contributions from Divisional Council	\$ 26,376	\$ 30,972	\$ 31,871
Other	<u>-</u>	<u>-</u>	<u>7,749</u>
TOTAL REVENUE	<u>26,376</u>	<u>30,972</u>	<u>39,620</u>
EXPENSES			
Aboriginal Languages/Cultural Programs	-	-	12,343
Administration	5,376	9,023	21,827
School Programs	<u>21,000</u>	<u>21,208</u>	<u>25,578</u>
TOTAL EXPENSES	<u>26,376</u>	<u>30,231</u>	<u>59,748</u>
OPERATING SURPLUS	-	741	(20,128)
OPENING ACCUMULATED SURPLUS	<u>27,510</u>	<u>27,510</u>	<u>47,638</u>
CLOSING ACCUMULATED SURPLUS	\$ <u>27,510</u>	\$ <u>28,251</u>	\$ <u>27,510</u>

SACHS HARBOUR DISTRICT EDUCATION AUTHORITY

DETAILS OF EXPENSES

For the Year Ended June 30, 2019

SALARIES:
 Teachers
 Non-instructional Staff
 Board/Trustee Honoraria
EMPLOYEE BENEFITS
 Employee Benefit/Allowance
SERVICES PURCHASED/ CONTRACTED
 Others
 Contracted Services
MATERIALS/SUPPLIES/FREIGHT
 Materials
Total

	<u>Administration</u>	<u>School Programs</u>	<u>Total</u>
	\$ -	\$ 895	\$ 895
	6,371	-	6,371
	1,450	-	1,450
	368	313	681
	58	-	58
	-	20,000	20,000
	<u>776</u>	<u>-</u>	<u>776</u>
	<u>\$ 9,023</u>	<u>\$ 21,208</u>	<u>\$ 30,231</u>

TSIGEHTCHIC DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
For the year ended June 30, 2019

	<u>2019</u>	<u>2018</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 28,317	\$ 48,837
Due from Related Parties	857	1,638
Accounts Receivable	<u>2,700</u>	<u>1,350</u>
	<u>31,874</u>	<u>51,825</u>
LIABILITIES		
Payroll Liabilities	<u>63</u>	<u>251</u>
	<u>63</u>	<u>251</u>
ACCUMULATED SURPLUS	<u>\$ 31,811</u>	<u>\$ 51,574</u>

TSIIGHTCHIC DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2019

	2019 Budget (Unaudited)	2019 Actual	2018 Actual
REVENUE			
Contributions from Divisional Council	\$ 8,569	\$ 8,569	\$ 23,391
Rentals	<u>2,000</u>	<u>5,850</u>	<u>3,362</u>
TOTAL REVENUE	<u>10,569</u>	<u>14,419</u>	<u>26,753</u>
EXPENSES			
Aboriginal Languages/Cultural Programs	-	11,045	12,604
Administration	5,569	10,508	19,425
School Programs	<u>5,000</u>	<u>12,629</u>	<u>37,050</u>
TOTAL EXPENSES	<u>10,569</u>	<u>34,182</u>	<u>69,079</u>
OPERATING DEFICIT	-	(19,763)	(42,326)
OPENING ACCUMULATED SURPLUS	<u>51,574</u>	<u>51,574</u>	<u>93,900</u>
CLOSING ACCUMULATED SURPLUS	<u>\$ 51,574</u>	<u>\$ 31,811</u>	<u>\$ 51,574</u>

TSINGEHTCHIC DISTRICT EDUCATION AUTHORITY

DETAILS OF EXPENSES

For the Year Ended June 30, 2019

	Aboriginal Languages/Cultural Programs	Administration	School Programs	<u>Total</u>
SALARIES:				
Instruction Assistants	550	-	-	550
Board/Trustee Honoraria	-	3,100	-	3,100
EMPLOYEE BENEFITS				
Employee Benefit/Allowance	33	-	-	33
SERVICES PURCHASED/ CONTRACTED				
Student Travel	8,022	-	1,561	9,583
Others	-	1,027	-	1,027
Contracted Services	1,950	2,700	-	4,650
MATERIALS/SUPPLIES/FREIGHT				
Materials	490	3,681	11,068	15,239
Total	<u>11,045</u>	<u>10,508</u>	<u>12,629</u>	<u>34,182</u>

TUKTOYAKTUK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
For the year ended June 30, 2019

	<u>2019</u>	<u>2018</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 32,508	\$ 82,382
Due from Related Parties	35,612	17,922
Accounts Receivable	<u>20,265</u>	<u>4,729</u>
	<u>88,385</u>	<u>105,033</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	49,808	28,499
Due to Related Parties	8,394	8,394
Payroll Liabilities	1,999	4,268
Deferred Revenue	<u>6,010</u>	<u>5,318</u>
	<u>66,211</u>	<u>46,479</u>
ACCUMULATED SURPLUS	<u>\$ 22,174</u>	<u>\$ 58,554</u>

TUKTOYAKTUK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2019

	2019 Budget (Unaudited)	2019 Actual	2018 Actual
REVENUE			
Contributions from Divisional Council	\$ 118,705	\$ 141,489	\$ 196,404
Regular contributions	-	29,636	-
Other Government of Canada	38,500	38,835	40,917
Other	<u>43,000</u>	<u>69,852</u>	<u>71,946</u>
TOTAL REVENUE	<u>200,205</u>	<u>279,812</u>	<u>309,267</u>
EXPENSES			
Aboriginal Languages/Cultural Programs	-	3,853	37,601
Administration	50,378	93,995	65,624
Inclusive Schooling	-	-	31,856
School Programs	<u>149,827</u>	<u>218,344</u>	<u>125,875</u>
TOTAL EXPENSES	<u>200,205</u>	<u>316,192</u>	<u>260,956</u>
OPERATING DEFICIT	-	(36,380)	48,311
OPENING ACCUMULATED SURPLUS	<u>58,554</u>	<u>58,554</u>	<u>10,243</u>
CLOSING ACCUMULATED SURPLUS	<u>\$ 58,554</u>	<u>\$ 22,174</u>	<u>\$ 58,554</u>

TUKTOYAKTUK DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES
 For the Year Ended June 30, 2019

	Aboriginal Languages/Cultural Programs	Administration	School Programs	Total
SALARIES:				
Non-instructional Staff	-	58,000 \$	77,944 \$	135,944
Board/Trustee Honoraria	-	5,700	-	5,700
EMPLOYEE BENEFITS				
Employee Benefit/Allowance	-	4,121	9,837	13,958
SERVICES PURCHASED/ CONTRACTED				
Utilities & Leases	-	-	-	-
Travel	-	-	2,308	2,308
Rentals/Leases	3,000	318	5,658	8,976
Others	-	6,250	12,000	18,250
Contracted Services	-	1,969	-	1,969
MATERIALS/SUPPLIES/FREIGHT				
Materials	739	1,058	69,780	70,838
Freight	114	950	40,817	57,185
Total	\$ 3,853 \$	\$ 93,995 \$	\$ 218,344 \$	\$ 316,192

ULUKHAKTOK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
For the year ended June 30, 2019

	<u>2019</u>	<u>2018</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 19,551	\$ 12,468
Due from Related Parties	2,178	3,771
Accounts Receivable	<u>(364)</u>	<u>-</u>
	<u>21,365</u>	<u>16,239</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	719	1,014
Payroll Liabilities	610	924
Deferred Revenue	<u>13,518</u>	<u>-</u>
	<u>14,847</u>	<u>1,938</u>
ACCUMULATED SURPLUS	<u>\$ 6,518</u>	<u>\$ 14,301</u>

ULUKHAKTOK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2019

	2019 Budget (Unaudited)	2019 Actual	2018 Actual
REVENUE			
Contributions from Divisional Council	\$ 42,861	\$ 42,861	\$ 67,457
Other ECE contributions	52,500	54,162	46,677
Other contributions	-	200	1,669
Rentals	-	384	2,946
Other	<u>16,982</u>	<u>13,676</u>	<u>31,383</u>
TOTAL REVENUE	<u>112,343</u>	<u>111,283</u>	<u>150,132</u>
EXPENSES			
Aboriginal Languages/Cultural Programs	-	3,586	24,864
Administration	18,090	15,963	42,614
School Programs	<u>94,253</u>	<u>99,517</u>	<u>91,364</u>
TOTAL EXPENSES	<u>112,343</u>	<u>119,066</u>	<u>158,842</u>
OPERATING DEFICIT	-	(7,783)	(8,710)
OPENING ACCUMULATED SURPLUS	<u>14,301</u>	<u>14,301</u>	<u>23,011</u>
CLOSING ACCUMULATED SURPLUS	<u>\$ 14,301</u>	<u>\$ 6,518</u>	<u>\$ 14,301</u>

ULUKHAKTOK DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES

For the Year Ended June 30, 2019

	Aboriginal Languages/Cultural Programs	Administration	School Programs	Total
SALARIES:				
Non-instructional Staff	\$ 3,586	\$ 3,119	\$ 66,252	\$ 72,957
Board/Trustee Honoraria	-	8,825	2,275	11,100
EMPLOYEE BENEFITS				
Employee Benefit/Allowance	-	309	2,789	3,098
SERVICES PURCHASED/ CONTRACTED				
Student Travel	-	-	4,648	4,648
Others	-	1,380	5,200	6,580
MATERIALS/SUPPLIES/FREIGHT				
Materials	-	2,330	18,353	20,683
Total	\$ 3,586	\$ 15,963	\$ 99,517	\$ 119,066

NON-CONSOL BEAUFORT DELTA EDUCATION COUNCIL
STATEMENT OF FINANCIAL POSITION
For the year ended June 30, 2019

	<u>2019</u>	<u>2018</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 10,658,739	\$ 8,988,662
Accounts Receivable	191,385	329,418
Restricted Assets	<u>282,512</u>	<u>282,334</u>
	<u>11,132,636</u>	<u>9,600,414</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	809,560	754,652
Due to Related Parties	66,369	127,397
Payroll Liabilities	4,896,850	3,085,474
Employee Deductions Payable	1,970	2,586
Deferred Revenue	1,170,826	60,879
Post-Employment Benefits	2,808,281	3,083,496
Trust Liabilities	<u>282,511</u>	<u>282,334</u>
	<u>10,036,367</u>	<u>7,396,818</u>
NET FINANCIAL RESOURCES	<u>1,096,269</u>	<u>2,203,596</u>
NON-FINANCIAL ASSETS		
Prepaid Expenses	<u>4,516</u>	<u>8,181</u>
ACCUMULATED SURPLUS	<u>\$ 1,100,785</u>	<u>\$ 2,211,777</u>

NON-CONSOL BEAUFORT DELTA EDUCATION COUNCIL
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2019

	2019 Budget (Unaudited)	2019 Actual	2018 Actual
REVENUE			
Government of the NWT			
Regular contributions	\$ 29,257,170	\$ 30,073,557	\$ 29,046,637
Other ECE contributions	90,000	1,126,638	1,315,852
Other contributions	<u>50,000</u>	<u>293,636</u>	<u>304,186</u>
Total Government of the NWT	<u>29,397,170</u>	<u>31,493,831</u>	<u>30,666,675</u>
Government of Canada			
Jordan Principal	-	2,387,257	-
Other Government of Canada	-	8,200	950
Total Government of Canada	<u>-</u>	<u>2,395,457</u>	<u>950</u>
Board Generated Funds			
Investment Income	110,000	162,271	129,169
Other	<u>723,158</u>	<u>548,342</u>	<u>341,316</u>
Total Board Generated Funds	<u>833,158</u>	<u>710,613</u>	<u>470,485</u>
TOTAL REVENUE	<u>30,230,328</u>	<u>34,599,901</u>	<u>31,138,110</u>
EXPENSES			
Aboriginal Languages/Cultural Programs	2,587,513	2,299,203	3,133,336
Administration	3,282,354	2,475,623	2,547,337
Inclusive Schooling	5,163,040	7,297,108	5,653,162
School Programs	20,773,471	22,619,115	19,877,711
Student Accommodations	140,920	169,103	136,391
Operations & Maintenance	<u>825,000</u>	<u>850,741</u>	<u>730,441</u>
TOTAL EXPENSES	<u>32,772,298</u>	<u>35,710,893</u>	<u>32,078,378</u>
OPERATING DEFICIT	(2,541,970)	(1,110,992)	(940,268)
OPENING ACCUMULATED SURPLUS	<u>2,211,777</u>	<u>2,211,777</u>	<u>3,152,045</u>
CLOSING ACCUMULATED SURPLUS (DEFICIT)	<u>\$ (330,193)</u>	<u>\$ 1,100,785</u>	<u>\$ 2,211,777</u>

NON-CONSOL BEAUFORT DELTA EDUCATION COUNCIL
DETAILS OF EXPENSES

For the Year Ended June 30, 2019

	Aboriginal Languages/Cultural Programs	Administration	Inclusive Schooling	School Programs	Student Accommodations	Operations & Maintenance	Total
SALARIES:							
Teachers	\$ 1,163,425	\$ -	\$ 1,471,398	\$ 12,699,408	\$ -	\$ -	\$ 15,334,231
Instruction Assistants	-	-	-	36,145	-	-	36,145
Non-instructional Staff	212,842	1,141,391	3,523,383	2,409,882	-	-	7,287,498
Board/Trustee Honoraria	127,591	39,080	-	33,192	-	-	199,863
EMPLOYEE BENEFITS							
Employee Benefit/Allowance	487,265	497,979	1,990,454	4,759,430	-	190,976	7,926,104
Leave and Termination	-	-	-	35,474	-	-	35,474
SERVICES PURCHASED/ CONTRACTED							
Professional/Technical Services	-	63,061	2,388	-	-	-	65,449
Postage/Communication	830	29,985	-	98,032	3,920	-	132,767
Utilities & Leases	-	-	-	6,128	-	-	6,128
Travel	84,061	147,965	101,948	467,384	5,583	4,955	811,896
Student Travel	31,690	-	-	147,751	159,350	-	338,791
Advertising/Printing/Publishing	-	3,900	-	-	-	-	3,900
Maintenance/Repair	8,137	16,369	-	102,079	-	-	126,585
Rentals/Leases	15,125	12,471	6,850	143,236	-	155,073	332,755
Others	3,000	35,858	2,320	18,004	-	499,737	558,919
Contracted Services	18,145	96,621	95,260	381,587	-	-	591,613
MATERIALS/SUPPLIES/FREIGHT							
Materials	106,591	96,083	38,176	794,786	250	-	1,035,886
Furniture and Equipment	10,716	90,852	58,957	244,584	-	-	405,109
Freight	4,084	14,166	5,974	92,805	-	-	117,029
CONTRIBUTIONS/TRANSFERS							
Transfers - Other	25,701	189,842	-	149,208	-	-	364,751
Total	\$ 2,299,203	\$ 2,475,623	\$ 7,297,108	\$ 22,619,115	\$ 169,103	\$ 850,741	\$ 35,710,893



Commission scolaire francophone des Territoires du Nord-Ouest

Annual Report for 2018-2019 School Year

September 30, 2019



Commission scolaire francophone
Territoires du Nord-Ouest

L'école francophone, l'avantage par excellence

Enable students to develop their skills and cultivate their talents, in accordance with their specific needs, to help them reach their full potential and build their francophone identity.

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Purpose of the Annual Report

The Commission scolaire francophone des Territoires du Nord-Ouest (CSFTNO) Annual Report for the 2018-2019 school year was prepared in compliance with the *Financial Administration Act* that requires Northwest Territories (NWT) Education Bodies to report on their operations, compliance to educational directives, and implementation of activities and initiatives in line with the Government of the Northwest Territories (GNWT) Mandate and the Minister of Education's direction.

The annual report is one of the key components of the Education Accountability Framework that was implemented in 2016 as part of the *Education Renewal and Innovation Framework (ERI): Directions for Change (2013)* and following new requirements of the *Financial Administration Act* that were put in force in 2016. The purpose of the annual report is to ensure that Education Bodies remain accountable to their operating plans.

The current annual report is based on the 2018-2019 Operating Plan that was approved by the Minister on September 13, 2018 and tabled in the Legislative Assembly on November 1, 2018.

Annual Report - Executive Summary

The annual report for the 2018-2019 school year was prepared in compliance with the *Financial Administration Act* that requires Northwest Territories (NWT) Education Bodies to report on their operations, compliance to educational directives, and implementation of activities and initiatives in line with the Government of the Northwest Territories (GNWT) Mandate and the Minister of Education's direction.

The following table summarizes the successes and areas for improvement for the school year:

The Commission scolaire is proud to report that due to substantial increases in enrolment, Extraordinary enrolment funding was received. Our projections for 2019-2020 are also positive.

A major highlight was the completion of the addition to École Allain St-Cyr (ÉASC), which consists of two classrooms, two small rooms for students with special needs and a gymnasium. The turn-over date was October 15, 2018. What a joyous occasion. Staff and students were fully moved into the new spaces on November 1. In addition, the Commission scolaire raised over \$100,000 to purchase much-needed equipment and furnishings for these new spaces. We are truly grateful to all those who contributed. Thank you to the GNWT, the sole financial contributor to this construction project.

École Allain St-Cyr and École Boréale (ÉB) are resource rich schools. We pride ourselves on the quality of French first language instruction we dispense. Our programming meets and surpasses the needs of our students. We offer language classes in both French and English, our students from Grades 10 – 12 accumulating 30 language credits at a minimum, resulting in true bilingualism. Our francisation program is excellent. By Grade 6, all students score very well in the Alberta Provincial Tests. The support that we provide our students having special needs is continually developing. We have built a solid reputation based on the success of our students.

Staffing has become somewhat of an issue; however, for the 2019-2020 school, all of our teaching positions have been filled. We've added one teaching position in each school to allow for additional variety in programming. The addition of support staff funded by the Jordan's Principle is important, and the extra support each of these staff members provides at the school level is greatly appreciated.

Operating Environment

School Profiles and Student Enrolment

CSFTNO consists of **two** schools that housed approximately **223** students in 2018-2019 school year. CSFTNO schools offer French first-language programming from Junior Kindergarten to Grade 12. Our high school students have access to distance learning through the Centre francophone d'éducation à distance (CFED) and Alberta Distance Learning Centre (ADLC).

Table 1 below provides an overview of the district's school profiles, while Table 2 provides information on student enrolment in each school in the completed school year.

Table 1: School Profiles 2018-2019

School	Community	Grades Offered	Student Enrolment (FTE) ¹	Teaching Staff (PY) ²
École Boréale (ÉB)	Hay River	JK - 12	93	11
École Allain St-Cyr (ÉASC)	Yellowknife	JK - 12	129.5	14

Table 2: Student enrolment (FTE) by school and by grade as of September 30, 2018

School	Grades													
	JK	K	1	2	3	4	5	6	7	8	9	10	11	12
ÉB	12	6	8	7	7	9	3	10	7	5	3	7	4	5
ÉASC	11	15	16	8	6	14	11.5	8	14	7	7	4	3	5
Divisional Education Council Total	222.5													

¹ FTE stands for home/origin school full-time equivalents with 60% or more attendance as of September 30, 2018.

² PY stands for person years and refers to funded positions. Teaching staff includes staff providing instruction to students, such as teachers, teaching principals, and others.

Student and Teacher Population

The CSFTNO student population includes students from a range of cultural and ethnic backgrounds.

At ÉASC, there was a JK class, and at ÉB there was a combined JK/K class. All of our other classes were combined classes. From Grades 9 to 12, we combine classes specifically for certain courses: Physical Education, Art, Options, Northern Studies, Technology, etc. Being that we have small cohorts at the senior secondary level, we must at times combine the classes depending on the course. In the past, we have combined students for English Language Arts, Math, Social Studies, Français and certain Science courses such as Physics. It is dependent on student course selection and the availability of teacher specialists.

Staff Breakdown: ÉASC (14 teachers) – SSPs (Accommodations-36, Modified-2), IEPs (4) (SSPs are Student Support Plans; IEPs are Individualized Education Programs)

- Full-time principal
- Full-time Program Support Teacher (PST)
- Elementary (JK–6)
 - 6 teachers
- Secondary (7–12)
 - English Specialist, 4–12 + electives
 - French Specialist, 7–12 + electives
 - Math and Science Specialist, 10–12
 - Social Studies 10-12 + Math Specialist, 7–9 + electives
 - Health and Science 7–9 + Visual Arts and Drama Specialist, JK–12 + electives
 - Physical Education Specialist, K–12; Technology, 7–10; electives + technology lead
- Support Assistants
 - 2
 - 3 – The Jordan’s Principle
- Custodian
 - 1
- Secretary/Librarian
 - 1

Staff Breakdown: ÉB (11 teachers) - SSPs (Accommodations-35, Modified-3)

- Full-time principal + Regional Indigenous Languages and Education (RILE) Coordinator
- Full-time PST
- Literacy Coach
- Elementary (JK–6)
 - 4 teachers
- Secondary (7–12)
 - English Specialist, 4–12 + Health, 7–9
 - French Specialist, 7–12 + options + Technology lead
 - Math and Science Specialist, 9–12

- Social Studies + Science Specialist (Biology 20 and 30) + Physical Education + Career and Life Management + Guidance
- Support Assistants
 - 2
- Custodian
 - 1
- Secretary/Librarian
 - 1

Governance

Governance Training

On November 26, 2018, new trustees participated in an orientation training session: iPads, new email address, Google platform, calendar of activities, communications protocol between trustees and office and school staff.

Board Retreat - On December 1, 2018 (am), all trustees participated in a training session: Rules of Procedure, Policies and procedures of the CSFTNO, committee structures and roles and responsibilities of each committee and member.

Board Retreat - On December 1, 2018 (pm) and December 2, 2018 (am), all trustees participated in a training session: What is governance, the legal framework of the NWT, and Governance, the role and responsibilities of the trustee.

On December 10, 2018, all trustees participated in the organisational meeting where each trustee decided what committee they would preside over or be a member of.

Quarterly Meetings

Table 3: Quarterly Meetings Schedule.

Meeting Number	Planned Date	Planned Location	Did the meeting take place as planned? (Yes/No)	If no, explain why.
1	September 18	CSFTNO DEC Office/GoToMeeting	Yes	
2	October 22	CSFTNO DEC Office/GoToMeeting	No	Did not have quorum, rescheduled for October 24
3	November 19	CSFTNO DEC Office/GoToMeeting	Yes	
4	December 1&2	CSFTNO DEC Office/GoToMeeting	Yes	Board Retreat
5	January 21	CSFTNO DEC Office/GoToMeeting	Yes	
6	February 18	CSFTNO DEC Office/GoToMeeting	Yes	
7	April 15	CSFTNO DEC Office/GoToMeeting	Yes	
8	May 22	CSFTNO DEC Office/GoToMeeting	Yes	
9	June 1&2	ÉASC	Yes	Board Retreat
10	June 17	CSFTNO DEC Office/GoToMeeting	Yes	

Teaching and Learning

1. ERI Objective: Support excellence in teaching.

1.1 Literacy in the Disciplines

Priorities in the 2018-2019 school year:

Achieved results:

Create a Professional Learning Community (PLC) facilitated by François Massé in August, 2018 for 7 participants

- The opportunity for a PLC to be developed was offered to the teachers involved. The first session of this group took place in late August. The concept was a good one. The PLC was to be led by the same facilitator as our others; however, he was met with a certain amount of resistance. There were several reasons for this resistance: 1) certain teachers present were not interested in moving the initiative further, 2) certain participants voiced the lack of direction from the Department of Education, Culture and Employment (ECE) regarding this initiative, and 3) certain participants were very interested in deepening their learning, but felt that ECE was not advancing quickly enough. The facilitator suggested not to push the teachers. The Literacy Coach did her best to co-facilitate this first session, but she was not one of the original participants and she also is not an upper primary or secondary teacher, so she found that she was out of her element.
- The PLC met again in November, but still there was resistance, however some teachers (3) at ÉASC and one (1) teacher at ÉB continued to implement the strategies in their classrooms from Grades 7 to 12.

1.2 Collaborative Professional Learning

Priorities in the 2018-2019 school year:

- 85% of CSFTNO students from Kindergarten to Grade 6 will succeed on the summative assessment of each of our four learning sequences
- For the students that do not succeed, we will provide intensive interventions from week 4 to week 7 of the learning sequence
- Learning sequences will be scheduled in school year calendars

Achieved results:

- In certain summative assessments, greater than 85% of students succeed on the summative assessment.
- Intensive interventions were put in place for the students not achieving an acceptable level: one-on-one explicit teaching, targeted small reading groups, etc.
- Learning sequences were scheduled into the academic calendar and all four were completed successfully.

1.3 Literacy/Francisation Coach

Priorities in the 2018-2019 school year:

- With this teacher, the Superintendent, RISC and principals will determine the exact scope of work:
 - Long range plan for 2018-2019
 - Assessment of existing francisation programs
 - Implementation of the selected francisation program
- Reading Recovery training will be made available
- 100% of students identified as of being in need of francisation will move on the continuum by at least one level

Achieved results:

- As it was the first year that the CSFTNO had a Literacy/Francisation coach, we took the year to develop the teacher's role, the calendar and the exact scope of work that she would do in each school. Our year-end assessment revealed that the position needed to be divided between the two schools.
- The Literacy Coach was based at École Boréale and would travel to ÉASC monthly for a two-day visit. Five teachers at ÉASC and three teachers at ÉB made excellent use of her knowledge and expertise and they implemented the Daily 5, various

strategies for vocabulary acquisition and francisation leveling.

- The Literacy Coach's work was divided in three areas: mentorship/planning/co-teaching with teachers, working in small group situations with students to improve reading and fluency, and working one-on-one with students with greater needs. The remainder of her time was spent on planning, developing, collating, and meeting with various teachers, program support assistants as well as with the principal.
- The Literacy Coach also sat on the School-based Support Team as needed.
- As for the Reading Recovery training, it was decided that the Literacy Coach would attend a conference in Québec, a literacy-based conference.
- We achieved our goal of 100% of students in need of francisation moving up at least one step on the continuum, very often more than one.

2. ERI Objective: Support student success and diverse needs of life-long learners

2.1 Numeracy

Priorities in the 2018-2019 school year:

- 100% of teachers from Grades 1 to 6 will adhere to the program as it is set out
- 100% of teachers will use the related tools for data collection appropriately and completely
- 80% of students will achieve a passing grade on the summative evaluation for each module

Achieved results:

In 2018-2019, CSFTNO conducted a review of its numeracy program. Teachers were asked to provide feedback on the program: its calendar, tools, pre and post tests and the method of collating data and its usefulness. As it is laid out, this program is extremely comprehensive and time consuming. Only one teacher from Grades 1 to 6 at each school managed to use the program completely and as it was intended.

CSFTNO has decided to maintain the calendar, and to continue to make available to its teachers the formative tools already created. CSFTNO will determine its expectations and make them clear for all Grades 1 to 6 Mathematics teachers at the beginning of the school year. A new consultant has been retained for the 2019-2020 school year.

Although the program was onerous to implement, 81% of students achieved a passing grade on the summative evaluation for each module.



ERI Objective: Develop and redesign teaching resources to support renewed definition of student success in the NWT.

3.1 Health and Wellness Curriculum

Priorities in the 2018-2019 school year:

- 4 CSFTNO teachers will participate in all training workshops offered by ECE
- 4 CSFTNO teachers will implement the new Health and Wellness curriculum from grade 4 to 6 in each school

Achieved results:

- At CSFTNO, 4 teachers participated in all of the training provided by ECE, 2 at ÉASC and 2 at ÉB.
- All 4 teachers implemented the new Health and Wellness curriculum from Grades 4 to 6.

Indigenous Languages and Education

3. Education Renewal Objective: Supporting language and culture initiatives that enhance students' sense of identity.

4.1 Indigenizing Teaching and Learning Practice (will be required in 2021)

Priorities in the 2018-2019 school year:

ÉASC

- At every school activity, recognize that the school is situated on Chief Drygeese territory.
- The Kindergarten class will participate in the Forest and Nature School to develop an ethic of care towards nature and an understanding of themselves as a part of the natural world.

ÉB

- At every school activity, recognize that the school is situated on K'atlodeeche First Nation, on the Hay River Métis Alliance and on West Point territories.

Achieved results:

ÉASC

- Although she did her best, the new principal did not make this recognition. She did so for the more important events such as the opening of the expansion of the school, the thank you event for financial donors and the graduation ceremony. Paul Andrew was a special guest for the opening of the school and spoke of thankfulness.
- The Kindergarten class did participate in the Forest and Nature School. The teacher has now developed many modules of discovery activities based in the nature surrounding the school.

ÉB

- Having lived in the Northwest Territories for several years prior to moving to Hay River, the principal was used to the recognition of the land and the rituals of respect, the Opening Prayer at the winter concert, an example.

4.2 Key Cultural Experiences

Priorities in the 2018-2019 school year:

For ÉASC students, most of these activities are done in collaboration with Yellowknife Education District 1 (YK1), except the Winter and Canoe Camps that are school activities. Generally, YK1 offers one activity per grade level.

- Junior Kindergarten – Theme to be determined
- Kindergarten - Theme to be determined
- Grade 1 – Berry Picking
- Grade 2 - Birds
- Grade 3 – Déné Games
- Grade 4 - Muskrats
- Grade 5 – Medicinal Plants
- Grade 6 - Caribou
- Grades 7 and 8 – Fish Camp
- Grades 9 to 12 – Winter Camp and Canoe Camp

Suggested activities to include: Visits to and from K'alemi Dene School and Kaw They Whey School at different age groups.

For ÉB students, all of the key cultural activities are organized by school staff. We invited Elders and an outdoor specialist.

- Junior Kindergarten and Kindergarten – Ducks – cleaning, skinning and soup, visit to Chief Sunrise School
- Grades 7 to 9 - Leadership Camp
- Grades 5 to 12 – Take a Kid Trapping Camp
- Grade 3 – Dogsled Ride
- Grade 4 – Dogsled Ride
- Junior Kindergarten to Grade 9 – Bannock
- Grades 3 and 4 – Visit from Chief Sunrise School
- Kindergarten to Grade 9 – Spring Camp at Sandy Creek

Suggested activities to include: Visits to and from Chief Sunrise School.

Achieved results:

ÉASC – students participated in all of the above-mentioned activities.

- Additional activities include:
 - Junior Kindergarten, Grades 1 to 4 participated in the Tanning Camp
 - Winter Camp Day at K'alemi Dene School – fishing, skinning a wolverine and bannock
 - Art display with animals of the NWT – JK and K students

ÉB - students participated in all of the above-mentioned

activities.

- Beaver Camp – Grades 5 & 6
- Trapping Camp – Grades 3 to 6
- Traditional Games workshops in November 2018
- Traditional Games Championship in
- Fish filleting workshops – JK to Grade 6
- Ice Fishing – Grades 3 & 4

4.3 Whole School Approach to Language (will be required in 2021)

Priorities in the 2018-2019 school year:

- Identify who will be named RILE Coordinator and determine their job description with the allocation of funds received (0.25 PY).
- Consult with Aboriginal Secretariat staff at ECE to determine the scope and content of this Whole School Approach to Language.
- Determine the roll out and timeline for the implementation.
- Continue the present integration of Dene Kede for the time being.

Achieved results:

- The CSFTNO RILE Coordinator role has to continue to be clarified.
- We have to work with the Secretariat to determine their participation in the work tied to the Our Languages Curriculum.
- Each school had a day of professional development with ECE Indigenous Languages Coordinator (ILC).
- Each school has developed a plan to move toward Indigenizing education.



4.4 Community Support

Priorities in the 2018-2019 school year:

ÉB

- Complete the construction of two cabins and place them on secured land.
- Work with ECE and Risk Management for the proper set up of cabins and site.
- Participate in two professional development activities led by the Indigenous Secretariat Staff or resource persons (What will Indigenizing Education look and feel like in CSFTNO schools)?.
- Increase awareness and learning around whole school activities.

Achieved results:

- ÉB - Cabins have been leveled and painted. Interior finishing has been completed. Bunks were constructed and heating installed. The cabins remain on traditional land near Hay River.

4.5 Teacher Cultural Orientation Days

Priorities in the 2018-2019 school year:

- CSFTNO, with the assistance of the RILE Coordinator, will provide possible themes for the Cultural Orientation days to its schools
- CSFTNO will provide support where necessary
- 90% of staff will participate in these cultural orientation days.

Achieved results:

- ÉB – Handbook workshop with ECE ILC Coordinator, and Kamba Carnival involvement
- ÉASC – Handbook workshop with ECE ILC Coordinator, BDene Adventures – Soup, built a fire, construction of a tipi, plant and fruit exploration, fish filleting, scraping a moose hide and storytelling.

4.6 Elders in Schools

Priorities in the 2018-2019 school year:

ÉASC

- With resource people from Yellowknife Catholic Schools and Yellowknife Education District 1, identify local elders that can come into the school.
- Build relationships with these Elders.
- Employ these resource people (Elders) for professional development and cultural activities
- Continue to work with BDene Adventures to develop cultural on-the-land activities.
- Participate in the Camp de leadership in Hay River with École Boréale students on the K'atloodeeche First Nation in October where Elders will lead cultural activities.

ÉB

- With resource people from the South Slave Divisional Education Council, the Hay River District Education Authority, the K'atloodeeche First Nation, the Hay River Métis Alliance and the West Point First Nations, identify local Elders who can come into the school.
- Build relationships with these Elders
- Employ resource people (Elders) for professional development and cultural activities such as the Camp de leadership, which will be held on the K'atloodeeche First Nation where 4 to 6 Elders will lead cultural activities.
- Work in partnership with the principal from Chief Sunrise Education Centre to participate in Thursday cultural activities once a month.

Achieved results:

ÉB

- Sarah Gargan – Handbook Workshop – Story Telling – traditional
- George Buggins – Fish Filleting in November, Ice Fishing in April
- Steve Beck – Trap Camp, Beaver Camp
- Leadership Camp – Doug Lamalice, George Buggins, Philip Fabian
- Ann Firth-Jones & Diane Karnogurski – October and November
- Cooking classes – Shirley Morin-Lafferty, Connie Bélanger

ÉASC

- Forest & Nature School – Each day, an Elder was at the activity and their participation was paid by the

school.

4.7 NWT Residential Schools Awareness Training

Priorities in the 2018-2019 school year:

CSTNO will:

- Encourage all new staff to attend the New to the North Conference in August
- Through the RILE Coordinator, do a scan to determine which staff members have already been trained and those who have not.
- Facilitate the organization of this training
- By the end of the 2018-2019 school year, 100% of all teaching staff will have received this training.
- By the end of the 2018-2019 school year, 90% of all teaching staff will have received this training.

Achieved results:

ÉB

- SSDEC invited the staff to participate in the Residential Schools Awareness Training, including the Blanket Exercise – 90% of the staff participated (except teachers who were in Yellowknife for our PLC training).

- New to the North Conference – 0 staff attended

ÉASC

- New to the North Conference – 2 new staff attended.
- Teacher turnover having been relatively low, however, a scan must be done at this juncture.



Second Language Instruction – French and English

5. Education Renewal Objective: Supporting language and culture initiatives that enhance students' sense of identity.

English Language Arts

Priorities in the 2018-2019 school year:	<ul style="list-style-type: none">• 95% of students will attain the Acceptable Standard in the Grade 6 and 9 Alberta Achievement Tests in English Language Arts (AAT-ELA) Reading and Writing.• 95% of students will pass the ELA Diploma Examination.
Achieved results:	<ul style="list-style-type: none">• 94.4% of students in Grade 6 achieved the Acceptable Standard• 60.0% of students in Grade 9 achieved the Acceptable Standard - 6• Students who passed the ELA Diploma Examination:<ul style="list-style-type: none">○ 30-1 - January 2019 - 50%○ 30-2 - January 2019 - 100%○ 30-1 - June 2019 - 100%○ 30-2 - June 2019 - 100%

Inclusive Schooling

Annually, the Government of the Northwest Territories designates funds to support Ministerial Directive on Inclusive Schooling (2016), based on the size of the student population in the Territory. This investment allows for the accommodation of the diverse needs that students bring to school every day. To meet these needs, investments must be used towards programs, processes, and personnel that effectively support classroom teachers and increase student success.

The following section highlights key activities through which CSFTNO achieved compliance with the Ministerial Directive on Inclusive Schooling.

6. ERI Objective: Strengthen equal access to quality education by effectively meeting the diverse needs of all learners.

6.1. Student supports aligned to the goals of the IEPs and/or SSPs are provided in a timely manner.

Goals specific to this directive for the 2018-2019 school year, considering the feedback provided by ECE in 2017:

- Finalize 100% of IPEs and SSPs by November 30.
- Continue to review each IEP and SSP two to three times per year, as needed.
- Allocate 25% of the PSTs time to support students directly.
- 100% of teachers will implement at least one support identified in SSP/IEPs by the first reporting period.

Achieved results:

- Last year, all IEPs and SSPs were finalized by November 30, 2018. The new Regional Inclusive Schooling Coordinator (RISC) position at CSFTNO helped with monitoring the dates and completion of documents. A school board procedure has been developed regarding important dates for IEPs and SSPs. It enables all staff to be aware of deadlines and to make sure everything is completed on time.
- IEPs are reviewed twice a year. There is time allotted to teachers for that review. The PST and teacher meet to assess learning outcomes and to set new ones. SSPs are reviewed if needed. Most of our students with SSPs have been in our schools for years, and communication with parents and staff is well established. Therefore, changes are made to plans on an as needed basis and they are officially reviewed during January's report cards.
- PSTs do their best to allocate 25% of their time on direct student support. However, a school day is full of unexpected events, and it is difficult to precisely respect this goal. We ask our PST to free 25% of their schedule for this type of support and understand when there is a variation in %.
- Teachers implement at least one support identified in SSP/IEPs by the first reporting period. It is part of our culture, and it is done at each reporting periods.

6.2. Principals create conditions to support teachers and support assistants in the use of flexible instructional strategies.

Goals specific to this directive for the 2018-2019 school year, considering on the feedback provided by ECE in 2017:

- Create uniformity around the use of student learning profiles and class learning profiles to better select strategies to meet the needs of each individual student.
- 100% of support assistants will meet with the program support teacher at least once a month within regular school hours (where the meeting is focused on the support assistants' role in supporting student learning).
- 85% of students respond positively to student satisfaction survey *NotreÉcole*.

Achieved results:

- At CSFTNO, we create uniformity around the use of student learning profiles and class learning profiles to better select strategies to meet the needs of each individual student. We do that using a tool named "Bilan des besoins". This document highlights the needs and supports of every student in every classroom. It is constantly evolving and updated. This document is shared at the end of the year for transition meetings, and at the beginning of the year for planning purposes.
- 100% of support assistants meet with the program support teacher at least once a month within regular school hours. In fact, support assistants at CSFTNO meet with PST once a week to discuss their role in student learning.
- We administered the first *NotreÉcole* survey in 2017. After an examination of the questions and answers, we determined that the cost of the survey did not render the answers we thought it would. We did not administer the survey in 2018-2019.

6.3. Classroom teachers notify and access the School-based Support Team to support students who experience persistent learning difficulties in spite of the use of responsive teaching strategies or, when a student needs significant enrichment.

Goals specific to this directive for the 2018-2019 school year, considering the feedback provided by ECE in 2017:

- With the RISC in place for the upcoming school year, this will be his responsibility, as well as that of the principal and PST of each school.
- Principals and Program Support teachers will identify a student who would benefit from the STBT and the teacher will be advised to attend.
- Meetings will take place bi-monthly in October and November, and monthly for the remainder of the 2018-2019 school year, or more frequently as needed.
- Junior Kindergarten and Kindergarten students will be identified for early intervention more quickly.
- 100% of teachers will make use of the SBST, as needed.

Achieved results:

- SBST are supervised and monitored by the RISC. Principals and PSTs are leaders of the SBST in the schools.
- Principals, PSTs and teachers identify students who would benefit from the SBST. They all attend the SBST meetings.
- Meetings took place bimonthly in October and November, and monthly for the remainder of the 2018-2019 school year.
- The Junior Kindergarten students are not assessed at the moment. We are looking at different options available in French. We should be able to start assessing in the fall of 2019. Kindergarten students are identified for early intervention using a tool called "Brigance". Results are shared with PST and RISC bi-annually.
- 100% of teachers make use of the SBST. All of our staff members are aware of the SBST. It is used mostly in the lower grades, but we have had several meetings for middle school students and some for high school students.

6.4. IEPs and SSPs are updated and reviewed in consultation with parents, students, SBST members, CSFTNO staff, and other professionals as required.

Goals specific to this directive for the 2018-2019 school year, considering the feedback provided by ECE in 2017:

- 90% of SSPs will indicate progress over time (e.g., plan no longer needed, change from 'modified' to 'accommodated', effective strategies identified, etc.).
- 100% of IEPs and SSPs will be reviewed and updated with parents and students twice a year, during three-way conferences in November and April.
- 100% of IEP and SSP will be reviewed and updated with all educators and school team members who work with that student by the end of September, and at one other time during the school year.

Achieved results:

- In most SSPs, you can notice progress over time when you compare them to one another. However, it is not always clearly indicated in the plans.
- 100% of IEPs are reviewed and updated with parents twice a year, in November and April. At the moment, students are not involved because of cognitive limitations. SSPs are reviewed on an as-needed basis. Parents have the opportunity to meet with teachers and PSTs in November and April if they feel there is a need for change in their child's plan.
- 100% of IEPs and SSPs are reviewed and updated by the end of September. This work is done with all educators and school team members who work with that student.

6.5. Program Support Teachers spend not less than 60% of their time engaged in activities that directly support classroom teachers.

Goals specific to this directive for the 2018-2019 school year, considering the feedback provided by ECE in 2017:

- PSTs will spend 60% of their time engaged in activities that directly support classroom teachers.
- Principal will ensure PST spends 60% of her time supporting teachers in strengthening instructional activities as outlined in the Directive and its Guidelines.
- Principal and PST will create a timetable for the PST.
- Principal will ensure time each month for PST to meet with 100% of classroom teachers within the regular school schedule.
- 100% of teachers will meet with the PST at least once a month within the regular school schedule, as per needs.

Achieved results:

- PSTs were asked to build a weekly schedule that included 60% of tasks evolving around the direct support of classroom teachers. The schedules are shared with the RISC. Last year, schedules were built, but due to unforeseen circumstances, one out of two PSTs was not able to attain that goal.
- Principals always made sure that PSTs spent 60% of their time supporting teachers in strengthening instructional activities as outlined in the directive and its guidelines. PSTs shared their schedule with principals in order for them to monitor their time usage.
- Principals and PSTs created timetables for the PST and made sure that it was respected. They did so by meeting on a weekly basis.
- Principals monitored and made sure that PSTs met with 100% of classroom teachers within the regular school schedule. This goal was met by agenda sharing and monitoring by the principals. This goal was not reached with middle and high school teachers.
- 100% of teachers met the PSTs at least once a month within the regular school schedule, based on needs.

Student Wellness and Support

7. Education Renewal Objective: Ensuring that student wellness...is promoted and embedded in school experiences, programming and environments.

7.1 Healthy Foods for Learning

Priorities in the 2018-2019 school year:

- Daily healthy snacks are made available to 100% of students.
- The snack programme will operate for 8 months
- About half of the time, food and drinks offered will be sugar free and non-processed.
- Every week, a new fruit or vegetable will be introduced.
- By grade level, 100% of students will participate in the preparation of healthy snacks to share over the school year.

Achieved results:

- Healthy snacks were made available to 100% of the students at the beginning of each day.
- The snack program operated for 8 months.
- About half of the food and drinks offered were sugar free and non-processed.
- Only 70% of students participated in the preparation of healthy snacks - not necessarily students.
- Food preparation classes were offered in both schools.
- Elders came into the school to teach food preparation classes.

7.2 Self-Regulation Initiative

<p>Priorities in the 2018-2019 school year:</p>	<ul style="list-style-type: none"> • Identify francophone Self-Regulation (SR) training providers and seek assistance of Inclusive Schooling (IS) training funding to access this training in French • 80% of educators and support staff will participate in SR training. • 100% of students will have access to SR materials and equipment with training provided on uses and benefits for the individual and the class as a whole.
<p>Achieved results:</p>	<ul style="list-style-type: none"> • RISC was able to identify francophone SR training providers. An application was made through SR funding at ECE. • Some educators and support staff participated in SR training. The training was given on an as-needed basis by the RISC. CSFTNO has been very involved in SR for the past 5 years. However, due to greater than usual staff turnover, last year was as a transition year and no official training was offered. • 100% of students have access to SR materials and equipment with training provided on uses and benefits for the individuals and the class as a whole. Because of the work we have put into SR over the past 5 years, our schools are very well equipped and training is ongoing. Staff who have been involved in this journey are well informed and are promoting the proper use of the equipment and materials.

7.3 Mental Health Initiatives

<p>Priorities in the 2018-2019 school year:</p>	<ul style="list-style-type: none"> • Facilitate the delivery of Talking About Mental Illness (TAMI) in both schools. • Identify other opportunities around Mental Health (Jack.org, etc.). • 100% of students in Grades 7 and 8 will complete the TAMI program
<p>Achieved results:</p>	<ul style="list-style-type: none"> • Unfortunately, the person that championed the T.A.M.I. program left her position at Hay River Health and Social Services (HSS), so TAMI was not made available to schools this year.

7.4 Safe and Caring Schools

Priorities in the 2018-2019 school year:

By school:

- Develop a complete set of written procedures per school
- Six Emergency Evacuations (fire) drills
- Two Lock Down procedure drills
- Three school-based Safe and Caring School Committee meetings.
- Vers le Pacifique from JK to Grade 6
- Fourth R from Grades 7 to 9
- Foxy/Smash offered as activities
- One Safe and Caring School plan review by the Superintendent
- 1 teacher at École Boréale will have Girl on Fire Training

Achieved results:

- All procedures have been written, revised and shared
- Vers le Pacifique – ÉASC implemented Vers le Pacifique several years ago and is continuing to use it consistently. One teacher at ÉB used the prescribed program
- Fourth R Training took place and was introduced into the Health programming
- A Safe and Caring School Committee has been established in each school
- Foxy/Smash – ÉB students participated
- GSA Training – ÉB staff were trained, and there was some training done with ÉASC staff towards the end of the school year
- 1 teacher and 1 support assistant at École Boréale participated in the Girl on Fire Training

Human Resources Management

School Staff Recruitment and Retention

CSFTNO is responsible for ensuring that schools are resourced to meet the priorities and needs of students. Tables 6 and 7 provide details on budgeted and actual General School, Inclusive Schooling, and Indigenous Languages and Education staff for the 2018-19 school year.

Table 4: Budgeted and Actual Person Years for General School Staff.

		General School Staff									
		Reg Office Admin	Teachers*	Consultants	Secretaries	Custodians	Wellness Counsellors	Bus Drivers	Cooks	School Admin	Total
Budgeted	Regional Office	2.0	1.0	0	0	0	0	0	0	0	3.0
	EASC	0	13.0	0	1.0	1.0	0	0	0	1.0	16.0
	ÉB	0	10.0	0	1.0	1.0	0	0	0	1.0	13.0
	TOTAL	2.0	25.0	0	2.0	2.0	0	0	0	2.0	32.0
Actual	Regional Office	2.0	1.0	0	0	0	0	0	0	0	3.0
	EASC	0	13.0	0	1.0	1.0	0	0	0	1.0	16.0
	ÉB	0	10.0	0	1.0	1.0	0	0	0	1.0	13.0
	TOTAL	2.0	25.0	0	2.0	2.0	0	0	0	2.0	32.0

Note: *Teachers include NWTTA members who are classroom teachers, principals, assistant principals, librarians, guidance counsellors, etc.

Table 5: Budgeted and Actual Person Years for Inclusive Schooling and Indigenous Languages and Education Staff.

School	Inclusive Schooling (IS) Staff										Indigenous Languages & Education (ILE) Staff									
	IS Regional Coordinator		Program Support Teachers ³		Support Assistants		Wellness Counsellors		Magnet Facilities		Total IS		ILE Regional Coordinator		IL Instructors		IL Assistants		Total ILE	
	B [‡]	A ^{**}	B	A	B	A	B	A	B	A	B	A	B	A	B	A	B	A	B	A
Regional Office	1.0	1.0	0	0	0	0	0	0	0	0	1.0	1.0	0	0	0	0	0	0	0	0
ÉASC	0	0	1.0	1.0	2.0	2.0	0	0	0	0	3.0	3.0	0	0	0	0	0	0	0	0
ÉB	0	0	1.0	1.0	1.0	1.0	0	0	0	0	2.0	2.0	0.25	0.25	0	0	0	0	0.25	0.25
TOTAL	1.0	1.0	2.0	2.0	3.0	3.0	0	0	0	0	6.0	6.0	0.25	0.25	0	0	0	0	0.25	0.25

Note: B[‡] - budgeted; A^{**} - actual.

In preparing for the 2018-2019 school year, CSFTNO had to reduce staff in both schools, and at central office. In addition, in the 2018-2019 school year, CSFTNO had some staffing challenges. First, because of a lack of funds, we were unable to fill the Administrative Coordinator position at central office, we had to reduce staff at École Boréale by 1 teacher and 0.5 support assistant, and staff at École Allain St-Cyr by 0.3 teacher and 1 support assistant.

Then, in late August, we were made aware of a three-month medical leave for a specialist teacher at the high school level. Although this announcement surprised us, we were able to hire a supply teacher for that period. Following that, a high school teacher at École Boréale made us aware of his resignation effective November 30. This position was more difficult to fill, but we were finally able to fill it in January, 2019. Following this, funding from Jordan's Principal was confirmed for three students, one at École Boréale, and two at École Allain St-Cyr. We hired three Program Support Assistants to work with these students, two in January, and one in February, 2019.

Staffing Actions

Figure 1 below illustrates staffing actions for all education staff in CSFTNO for the 2018-2019 school year. Hires include all staffing actions that result in education staff entering CSFTNO. Internal mobility includes all transfers that occur between DEAs within CSFTNO. Exits include all staffing actions that result in education staff leaving CSFTNO.

³ Program Support Teachers contribute to the education of students with diverse needs by serving as a colleague, role model and coach for teachers with regards to inclusive instructional practices. In their daily/weekly work, PSTs are not focused on one specific curricular area, but support all student learning – with a particular emphasis on supporting students on Student Support Plans or Individualized Education Plans.

Figure 1 Education Staffing Actions.



Note: Education staff refers to principals, teachers, support assistants and program support teachers.

École Allain St-Cyr

For the 2018-2019 school year, we reduced staffing by a 0.5 teaching position and a 1.0 program support assistant position.

We moved one teacher from the principal position to a teaching position. We hired a new principal. (1 hire, 1 Internal Mobility IM)

To be in compliance with the Inclusive Schooling (IS) Directive, we moved a teacher to the Regional Inclusive Schooling Coordinator position at the board office, and moved another teacher to the Program Support Teacher position. (2 IM)

Following the late August announcement of a required medical leave for a specialist teacher, we hired a supply teacher for a four-month period. (1 hire)

To cover two maternity leaves, one in May and one in June, 2018, we hired one supply teacher in May, 2018, and moved another staff member from a Support Assistant position to the Early Childhood/Junior Kindergarten teaching position. (1 hire, 1 IM)

Through Jordan's Principle, we hired a Program Support Assistant in early September. (1 hire)

Finally, in February, we hired two more Program Support Assistants through Jordan's Principle Funding. (2 hires)

École Boréale

We reduced staffing by a 1.0 teaching position and by 1.0 program support assistant position. A teacher resigned November 30, 2018. We replaced him in early January, 2019. (1 exit, 1 hire)

Another staff member went on paternity leave in early March, 2019. We hired a supply teacher for a 17-week period. (1 hire)

Completion of Performance Reviews

Performance reviews are important in developing individual staff growth plans, therefore, all education staff (i.e., principals, teachers, support assistants and program support teachers) is required to undergo performance reviews on a regular basis. In 2018-2019 school year, **10** of education staff in CSFTNO underwent performance reviews. Table 8 shows details on the number of planned and actual performance reviews of education staff who were in their evaluation year in 2018-2019.

Table 6: Education staff that underwent performance reviews in 2018-2019 school year.

Number of education staff in their evaluation year	Actual (accounts for any change post-June 30 submission of final Operating Plan)	Number of education staff in their evaluation year that underwent performance reviews	Completion Rate
11	10	10	100%

Financial Management

Indigenous Languages and Education

Table 7: Details of Indigenous Languages and Education Budget.

		Funding Categories					
		Regional ILE Consultant	IL Instruction Staff	Indigenous Education	Teaching and Learning Centres	Community Support	Total
Budgeted	Regional	0	0	0	0	0	0
	ÉASC	0	0	35,600	0	14,342	49,942
	ÉB	36,370	0	27,500	0	12,895	76,765
	TOTAL	36,370	0	63,100	0	27,237	126,707
Actual	Regional	0	0		0	0	0
	ÉASC	0	0	32,922	0	9,056	41,978
	ÉB	40,444	13,157	25,594	0	9,619	88,814
	TOTAL	40,444	13,157	58,516	0	18,675	130,792

Healthy Foods for Learning

Table 8: Details of Healthy Foods for Learning Budget.

	Allocated Funding	Budgeted Expenses	Actual Expenses
ÉASC	6,100	6,100	6,100
ÉB	5,900	5,900	5,900
TOTAL	12,000	12,000	12,000

Appendix A: Audited Financial Statements

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

Financial Statements

June 30, 2019

Commission scolaire francophone Territoires du Nord-Ouest

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June 30, 2019

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Commission scolaire francophone Territoires du Nord-Ouest

Généralités

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

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

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

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

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

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

Les commissaires au titre de l'exercice fiscal-2018-19-sont-comme-suit:-

Nom	Titre
Simon Cloutier	Président
Sarah Poitras	Vice-présidente
Jean De Dieu Tuyishime	Commissaire
Nicole Fournier	Commissaire
Marie-Eve Martel	Commissaire
Michael St-Amour	Commissaire

La-Commission-scolaire-francophone-TNO-gère-deux-écoles-publiques-en-français-langue-première-de-la-prématernelle-à-la-12^e-année:-

- l'école Allain St-Cyr-à-Yellowknife-et-
- -l'école Boréale à Hay River.-

Personnel de la Commission scolaire francophone

En-2018-19,-le-personnel-(en-termes-de-FTE)-de-la-CSFTNO-se-chiffrait-à-37,0-FTE-et-se-présente-comme-suit:-

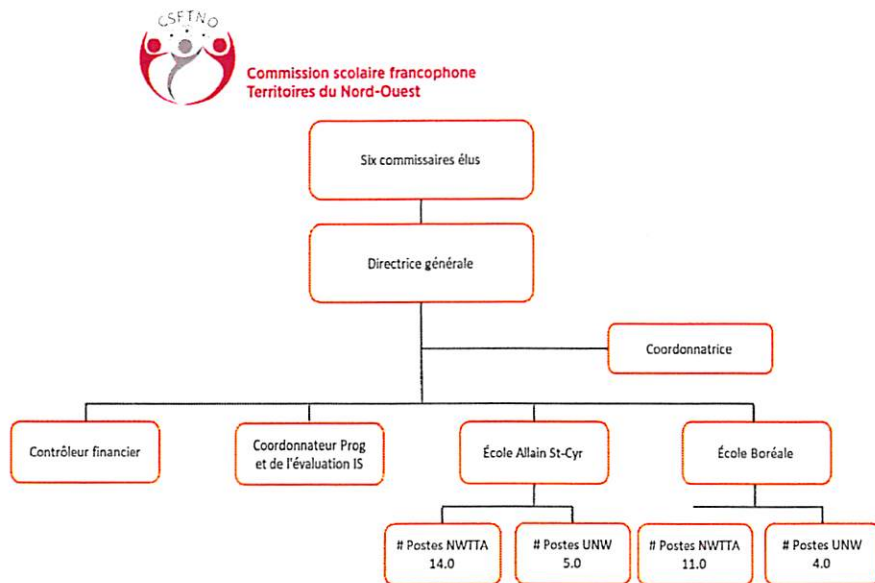
- Bureau-central:-3-FTE-
- École-Allain-St-Cyr-(EASC):-19-FTE-
- École-Boréale:-15-FTE-

Effectif des élèves

Au-30-septembre-2018,-129,5-élèves-fréquentaient-l'école Allain St-Cyr-et-93,0-l'école Boréale.-

Organigramme de la Commission scolaire francophone

L'organigramme de la Commission scolaire francophone des TNO pour l'année 2018-2019-se-présente-comme-suit:-



Plan stratégique 2015-2020

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

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

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

- Développer les compétences à l'ère numérique chez nos élèves de la maternelle-à-la-12e-année;-
- Appuyer nos élèves à partir d'une compréhension commune de « la réussite-»-et-du-«-bien-être-»;-
- Améliorer-la-diversité-et-la-qualité-des-programmes-et-des-services-offerts-

dans-nos-écoles;-

- Entretien-un-climat-sain,-inclusif-et-sécuritaire-dans-nos-écoles;-
- Assurer l'utilisation efficace et judicieuse des technologies-informatiques-et-de communication pour améliorer l'expérience d'apprentissage;-
- Maintenir-un-personnel-engagé-et-compétent;-
- Assurer le développement professionnel continu et l'échange de pratiques qui-favorisent-la-réussite-et-le-bien-être-des-élèves;-et-
- Favoriser le développement de l'autonomie chez-les-élèves-tout-au-long-de-leur-parcours-scolaire.-

-

Priorité : Espace francophone et communautaire

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

-

Priorité : Engagement des parents et des familles

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

-

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

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

-

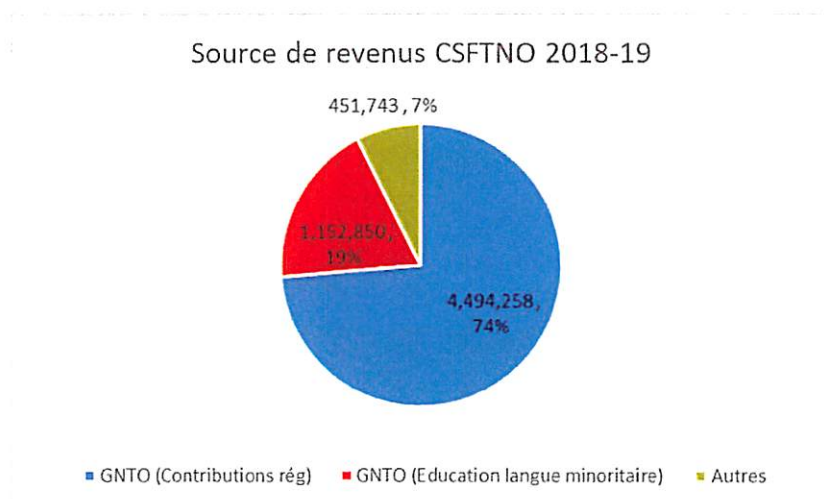
Priorité : Gestion et gouvernance efficaces

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

Revenus

La source principale de revenu provient du Gouvernement des Territoires du Nord-Ouest. Cette source de revenu est majoritairement divisée en 3 catégories :-

- Les contributions régulières calculées par le Cadre de financement scolaire des Territoires du Nord-Ouest (4.494-M\$);-
- La contribution provenant de l'entente *Enseignement en français langue de la minorité* de Patrimoine canadien (1.153-M\$);-
- Les autres revenus provenant essentiellement des autres contributions du gouvernement (GTNO) et du Principe de Jordan s'élèvent à 452 k\$-



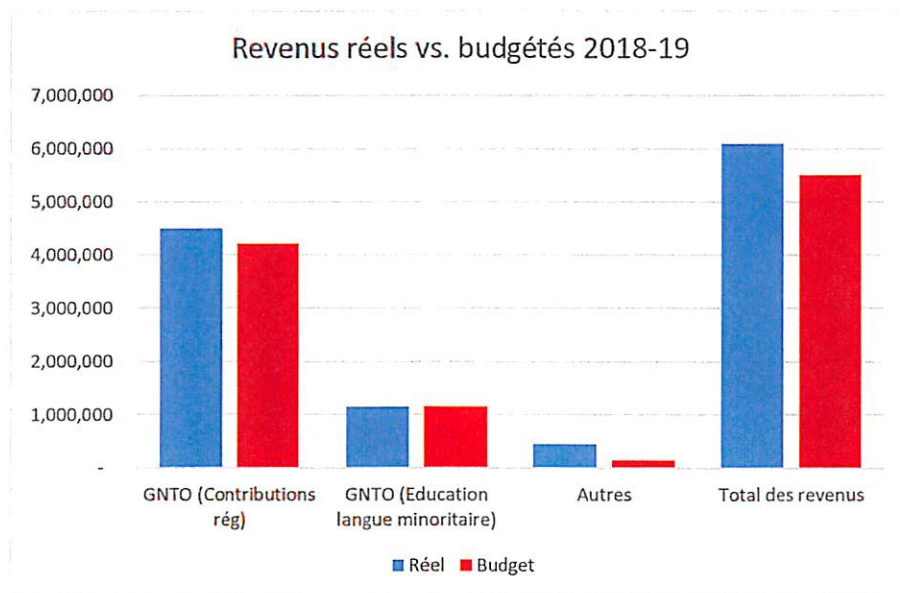
En-2018-2019,-la-Commission-scolaire-francophone-TNO-a-enregistré-des-revenus-d'une-somme-de-6.099-M\$-comparativement-à-un-montant-budgété-de-5.504-M\$.- Cette-variance-de-595-k\$-s'explique principalement par les facteurs suivants :-

- Une hausse des contributions régulières de 287-k\$, - notamment due au financement exceptionnel¹-obtenu-de-236-k\$.-Cela-fait-suite-au-respect-des-conditions-cumulatives-des-critères-de-variation-absolue-(hausse-minimale-de 10 élèves par rapport à l'année scolaire précédente) et de variation relative-(la-hausse-doit-représenter-au-moins-8%)-

¹-Extraordinary-Enrolment-Fund-

- La mise en place du Programme «-Principe de Jordan-» qui a permis le financement de trois élèves autochtones à besoins spéciaux pour un montant de 157 k\$.
- Une levée de fonds à hauteur de 105 k\$ qui a servi exclusivement au financement de l'aménagement du gymnase de l'école Allain St-Cyr.

Voici un tableau illustrant les revenus réels comparativement aux revenus budgétés:-



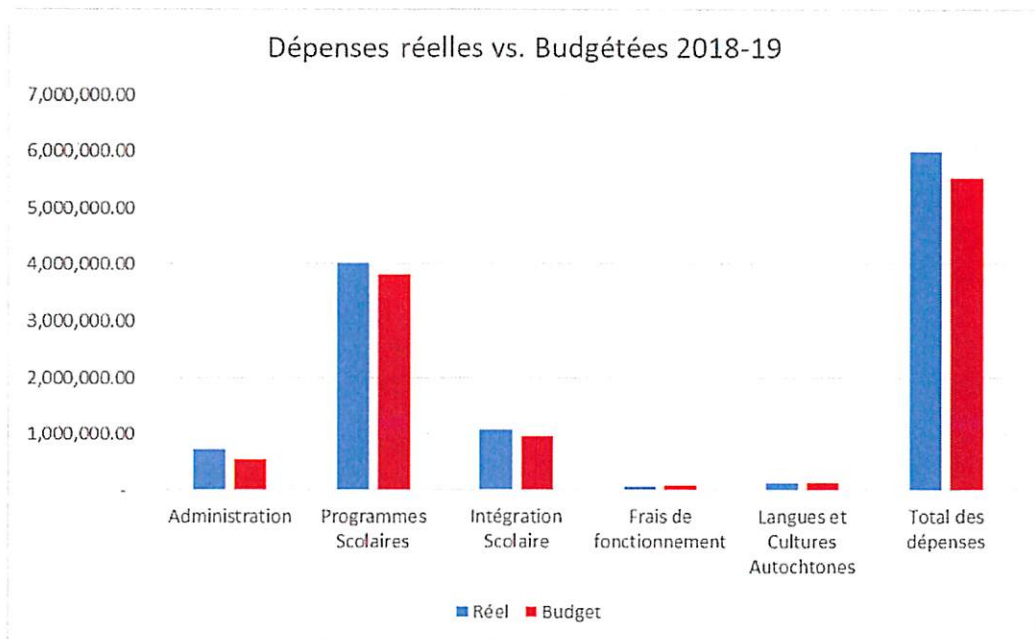
Dépenses

Le total des dépenses de la Commission scolaire francophone TNO au 30 juin 2019 se chiffre à 7.36-M\$ comparativement à un budget approuvé de 5.532-M\$, soit un léger dépassement de 1.83-M\$. –

Ce dépassement s'explique essentiellement par les facteurs suivants: –

- Une hausse des dépenses opérationnelles de 341-k\$ compensées par le financement obtenu du Principe de Jordan et du financement exceptionnel obtenu (*Extraordinary Enrolment Fund*); –
- Une hausse des frais d'avocat dans le cas du procès des admissions scolaires d'environ 106 k\$ dont une partie sera remboursée dans le cadre du Programme de contestation judiciaire; –
- Les travaux d'aménagement du gymnase de 111 k\$; –
- Une dépense extraordinaire de 1.269-M\$ relative aux dépens réclamés par le GTNO dans le cadre du procès contre la CSFTNO. – Cette dépense fera l'objet d'une entente de règlement supposée débiter en 2020-2021. –

Voici un tableau illustrant les dépenses réelles comparativement (hors dépense extraordinaire) aux dépenses budgétées par programme: –



Programmes

Administration-

La-section-administration-comprend-les-dépenses-pour-les-salaires-et-bénéfices-des-employés-au-bureau-central,-les-honoraires-du-Conseil-d'administration,-les-honoraires-des-différents-consultants-(incluant-les frais d'avocat)-et-les-dépenses-administratives-de-la-Commission-scolaire- francophone- TNO.- Le- total- des- dépenses- réelles- (hors-dépense- extraordinaire)- s'élève à 0.727- M\$- (incluant- les- frais- d'avocat dans le cadre du procès sur les admissions scolaires-et-les- frais d'aménagement-du-gymnase)-versus-un-budget-de-0.533-M\$.- La dépense extraordinaire s'élève à 1.269 M\$.-

Programmes-scolaires-

Cette-section-inclut-les-dépenses-opérationnelles-des-écoles-telles-que-les-salaires-et-bénéfices-des-enseignants,-aide-enseignants,-consultants,-secrétaires-et-concierges.-Les-programmes-scolaires-comprennent-également-les-frais-de-développement-professionnel,-le-transport-par-autobus,-les-matériaux-scolaires-et-les-fournitures-scolaires-dans-les-écoles.-Les-dépenses-encourues-et-réalisées-se-chiffrent-à-4.011-M\$-contre-un-budget-de-3.825-M\$.-

Intégration-Scolaire--

Les dépenses pour l'intégration scolaire permettent-aux-écoles-d'inclure tous les élèves-et-d'assurer leur-participation-dans-les-classes-régulières.- Cette-section-inclue-les-salaires-et-avantages-sociaux-des-enseignants,-les-adjoint(e)s-au-programme-de-soutien,-le-développement-professionnel,-les-matériaux-et-fournitures-de-classe-associés-au-programme-d'intégration scolaire.-Les-dépenses-réelles-sont-restées-en-dessous-du-montant budgété et s'élèvent à 1.064-M\$-contre-un-montant-budgété-de-0.966-M\$.-

Frais-de-fonctionnement-

Les-frais-de-fonctionnement-se-sont-élevés-à-.061-M\$-versus-un-budget-de-.082-M\$.-

Langue-et-cultures-autochtones-

Ce programme comprend les salaires et avantages sociaux des enseignants, ainsi que les matériaux et les fournitures reliés au programme de Langue et culture autochtones. L'exercice fiscal 2018-2019 s'est soldé par des dépenses réelles de 0.131-M\$ contre un budget de 0.126-M\$.

Perspectives 2019-20

L'année 2018-2019 a été marquée par le procès sur les admissions scolaires et la décision du GTNO de réclamer le montant des dépens payés à la CSFTNO pour un montant de 1.269-M\$. Au sujet des admissions scolaires, le refus de la Ministre d'accepter l'admission de quelques cas que le Conseil d'administration et la direction générale ont estimés recevables ouvrira la voie à un appel en court. La haute direction a donc décidé de consacrer une partie des ressources à la résolution de ce litige.

Par ailleurs, la dépense extraordinaire qui doit faire l'objet d'un plan de remboursement est venue aggraver le déficit de la CSFTNO. Selon la loi sur l'éducation, la CSFTNO devra soumettre un plan de recouvrement de cette dépense.

Enfin, la CSFTNO expérimente une augmentation de l'effectif des élèves à École Allain-St-Cyr (au moins 20 élèves représentant environ 16%) qui ouvrirait droit pour la deuxième consécutive à l'obtention d'un financement extraordinaire dont le montant n'est pas encore connu.

Sommaire

En 2018-19, la Commission scolaire francophone TNO a approuvé un surplus opérationnel (hors évaluation actuarielle des retraites, hors dépense extraordinaire et hors honoraires d'avocat) de 108,828.74\$ contre un déficit budgété de 28,870\$.

La prise en compte de tous les éléments non opérationnels aboutit à un déficit de 1.262-M\$ créant ainsi un déficit cumulé de 1.244-M\$.

Malgré ce déficit, les fonds budgétés pour l'année fiscale 2018-2019 s'alignent avec le Plan stratégique 2015-2020 dans le but de continuer à offrir un excellent programme d'éducation en français langue première dans nos deux écoles. –

Nous souhaitons une bonne rentrée scolaire à tous les élèves et employés de la Commission scolaire francophone TNO. –

–

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

Management's Responsibility for Financial Reporting with respect to the school year ended June 30, 2019

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

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

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

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

Approved and confirmed on behalf of the Commission

Yvonne Careen **Directrice générale**

Marc Akpoe, MBA, CPA, CMA, FRA **Contrôleur financier**

September 23, 2019

Independent Auditors' Report

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

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Commission Scolaire Francophone Territoires du Nord-Ouest ("the Commission") which comprise the statement of financial position as at June 30, 2019 and the statements of operations, changes in net financial asset, and its cash flows for the year then ended, including a summary of significant accounting policies and other explanatory information.

In our opinion, except for the possible effect of the matters described in the *Basis of Qualified Opinion* paragraph, these financial statements present fairly, in all material respects, the financial position of the Commission as at June 30, 2019 and the results of its operations, change in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Qualified Opinion

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

During the year, the Commission generated a significant amount of revenue from donations and fundraising activities, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Commission. Therefore, we were not able to determine whether any adjustments might be necessary to fundraising revenue, operating deficit, cash flows from operations, current assets and accumulated deficit for the year ended June 30, 2019. Our audit opinion on the financial statements for the year ended June 30, 2019 was modified accordingly because of the possible effects of this limitation in scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Commission in accordance with the 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 qualified opinion.

Other Information

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

Our opinion on the 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 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.

Independent Auditors' Report (continued)

Responsibilities for Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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 Commission'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 Commission or to cease operations, or has no realistic alternative but to do so.

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 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 Commission's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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 Commission'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 Commission 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 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.

Independent Auditors' Report (continued)

Report on Other Legal and Regulatory Requirements

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

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

Management is responsible for the Commission'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 financial statements are in compliance with the specified authorities referred to above.

**Yellowknife, Northwest Territories
September 23, 2019**

Crowe MacKay LLP
Chartered Professional Accountants

Commission scolaire francophone Territoires du Nord-Ouest

Statement of Financial Position

As at June 30, 2019 2018

Financial Assets

Cash (Note 4)	\$ 1,474,672	\$ 1,663,870
Accounts receivable (Note 8)	131,704	116,571
	1,606,376	1,780,441

Liabilities

Accounts payable and accrued liabilities (Note 10)	1,950,408	770,530
Payroll liabilities (Note 10)	466,387	425,695
Deferred revenue (Note 11)	3,500	37,365
Post-employment benefits (Note 17)	438,004	539,726
	2,858,299	1,773,316

Net financial assets (liabilities) **(1,251,923)** **7,125**

Non-financial assets

Prepaid expenses and deposits (Note 20)	7,721	10,421
Accumulated surplus (deficit)	\$ (1,244,202)	\$ 17,546

Represented By:

Operating surplus (deficit)	\$ (1,244,202)	\$ 17,546
------------------------------------	-----------------------	------------------

Contractual obligations and contingencies (Note 22 and 23)

Approved on behalf of the Board:

_____ Trustee

_____ Trustee

Commission scolaire francophone Territoires du Nord-Ouest

Statement of Operations

For the year ended June 30,

	2019 Budget	2019 Actual	2018 Actual
Revenue			
Government of the NWT			
ECE Regular contributions	\$ 4,207,035	\$ 4,494,258	\$ 4,329,408
French language instruction	1,152,850	1,152,850	1,152,850
ECE Other contributions (Note 32)	109,500	92,449	110,925
Total GNWT ECE	5,469,385	5,739,557	5,593,183
GNWT Other contributions (Note 33)	-	40,711	33,384
Total GNWT	5,469,385	5,780,268	5,626,567
Government of Canada			
Jordan's Principle	-	156,209	-
Other contributions	24,250	-	25,531
	24,250	156,209	25,531
Education body generated funds			
Northwest Territories Teachers' Association Contributions	-	24,397	-
Interest	10,000	32,050	22,588
Other revenue	-	930	1,598
	10,000	57,377	24,186
	5,503,635	5,993,854	5,676,284
Expenses (Schedule 1)			
Administration	533,057	727,344	631,768
School programs	3,824,933	4,011,034	4,249,102
Inclusive schooling	966,307	1,064,475	834,534
Operations and maintenance	82,000	60,096	1,805
Aboriginal languages	126,207	130,792	159,550
	5,532,504	5,993,741	5,876,759
Operating deficit before other items	(28,869)	113	(200,475)
Other items			
Post-employment benefit recovery (Note 17)	-	13,942	16,825
Grant in-kind - Assets provided at no cost (Note 21)	-	813,376	344,165
Rent expense - Assets provided at no cost (Note 21)	-	(813,376)	(344,165)
Repayment to GNWT (Note 24)	-	(1,269,573)	-
Special purpose fund - fundraising revenue (Note 5)	-	104,997	13,986
Special purpose fund - fundraising expense (Note 5)	-	(111,227)	-
Adjusted operating deficit	(28,869)	(1,261,748)	(169,664)
Opening accumulated surplus	17,546	17,546	187,210
Closing accumulated surplus (deficit)	\$ (11,323)	\$ (1,244,202)	\$ 17,546

Commission scolaire francophone Territoires du Nord-Ouest

Statement of Changes in Net Financial Assets (Liabilities)

For the year ended June 30,	2019 Budget	2019 Actual	2018 Actual
Adjusted operating deficit	\$ (28,869)	\$ (1,261,748)	\$ (169,664)
Use (acquisition) of prepaid expenses and deposits	-	2,700	(2,415)
Decrease in net financial assets	(28,869)	(1,259,048)	(172,079)
Net financial assets, beginning of year	7,125	7,125	179,204
Net financial assets (liabilities), end of year	\$ (21,744)	\$ (1,251,923)	\$ 7,125

Commission scolaire francophone Territoires du Nord-Ouest**Statement of Cash Flows**

For the year ended June 30, **2019** **2018**

Cash provided by (used in):**Operating transactions**

Operating deficit \$ (1,261,748) \$ (169,664)

Changes in non-cash assets and liabilities

Decrease (increase) in accounts receivable	(15,133)	89,983
Increase in accounts payable	1,179,878	136,141
Increase (decrease) in payroll liabilities	40,692	(30,816)
Increase (decrease) in deferred revenue	(33,865)	25,065
Decrease in post-employment benefits	(101,722)	(70,799)
Decrease (increase) in prepaid expenses and deposits	2,700	(2,415)

Decrease in cash (189,198) (22,505)

Cash at beginning of year **1,663,870** **1,686,375**

Cash at end of year **\$ 1,474,672** **\$ 1,663,870**

Commission scolaire francophone Territoires du Nord-Ouest

Schedule 1
Details of Expenses

For the year ended June 30, 2019

	School Programs	Inclusive Schooling (schedule 4)	Operations and Maintenance	Administration	Aboriginal Languages (schedule 2)	Total 2019	Budget 2019	Total 2018
Salaries								
Teacher salaries	\$ 3,074,668	\$ 308,351	\$ -	\$ -	\$ 53,601	\$ 3,436,620	\$ 3,452,731	\$ 3,612,478
Instruction assistants	115,375	513,971	-	-	-	629,346	555,478	476,989
Non-instruction staff	326,847	152,959	-	391,180	-	870,986	860,389	828,798
Board/trustee honoraria	-	-	-	33,904	16,697	50,601	42,000	33,555
Elders in schools	-	-	-	-	10,125	10,125	10,000	8,858
	3,516,890	975,281	-	425,084	80,423	4,997,678	4,920,598	4,960,678
Employee Benefits								
Employee benefit	-	-	33,111	-	-	33,111	33,000	28,160
Leave and termination	-	-	26,985	-	-	26,985	45,000	(26,355)
	-	-	60,096	-	-	60,096	78,000	1,805
Services Purchased/Contracted								
Advertising/Publishing	5,050	-	-	38,359	-	43,409	8,500	44,670
Communication	13,332	-	-	13,448	-	26,780	21,240	28,119
Contracted services	73,888	41,912	-	157,603	-	273,403	36,000	157,215
Maintenance & repairs	40,530	-	-	-	-	40,530	24,500	23,711
Other	34,045	25,778	-	29,361	-	89,184	84,700	105,700
Rental/leases	35,629	-	-	3,632	-	39,261	13,500	112,030
Student travel	58,793	-	-	-	-	58,793	58,000	52,455
Travel	24,899	4,494	-	36,551	15,510	81,454	59,679	79,250
	286,166	72,184	-	278,954	15,510	652,814	306,119	603,150
Supplies and Materials								
Freight	2,573	-	-	163	-	2,736	1,750	4,481
Materials	205,405	17,010	-	23,143	34,859	280,417	226,037	306,645
	207,978	17,010	-	23,306	34,859	283,153	227,787	311,126
Total	\$ 4,011,034	\$ 1,064,475	\$ 60,096	\$ 727,344	\$ 130,792	\$ 5,993,741	\$ 5,532,504	\$ 5,876,759

Commission scolaire francophone Territoires du Nord-Ouest

Schedule 2

Details of Aboriginal Language and Culture Expenses

For the year ended June 30, 2019

	Student Instructions	School Activities & Integrated Community Programs	Total
Salaries			
ALCBE teachers	\$ 53,601	\$ -	\$ 53,601
Honoraria	-	16,697	16,697
Elders in the schools	-	10,125	10,125
	53,601	26,822	80,423
Services Purchased/Contracted			
Travel	-	15,510	15,510
	-	15,510	15,510
Materials/Supplies/Freight			
Materials	-	34,859	34,859
	\$ 53,601	\$ 77,191	\$ 130,792

Commission scolaire francophone Territoires du Nord-Ouest

**Schedule 3
Aboriginal Languages (contributions)**

For the year ended June 30, 2019

Contribution agreement	July 1 to March 31	April 1 to June 30	Total
Revenues			
Funding received	\$ 75,906	\$ 50,102	\$ 126,008
	75,906	50,102	126,008
Expenses			
Salaries	64,532	15,892	80,424
Other	15,789	34,579	50,368
	80,321	50,471	130,792
Net deficit	\$ (4,415)	\$ (369)	\$ (4,784)

Commission scolaire francophone Territoires du Nord-Ouest

**Schedule 4
Details of Inclusive Schooling Expenses**

For the year ended June 30, 2019

	Staff Development	Student Resources	General Inclusive Schooling	Total
Salaries				
Non-Instructional Staff	\$ -	\$ -	\$ 152,959	\$ 152,959
Program support teachers	-	-	308,351	308,351
Support assistants	-	-	513,971	513,971
		-	975,281	975,281
Services Purchased/Contracted				
Contracted services	-	-	41,912	41,912
Other	25,778	-	-	25,778
Travel	-	-	4,494	4,494
	25,778	-	46,406	72,184
Materials/Supplies/Freight				
Freight	-	-	-	-
Materials	-	17,010	-	17,010
	-	17,010	-	17,010
	\$ 25,778	\$ 17,010	\$ 1,021,687	\$ 1,064,475

Commission scolaire francophone Territoires du Nord-Ouest

Schedule 5
French Language Funding

For the year ended June 30, 2019

	Contributions from ECE	Commitments from Commission	Expenses	(Under) Over Funding
STUDENT PARTICIPATION				
School administration (salary)	\$ 275,000	\$ 20,000	\$ 321,844	\$ (26,844)
Retention bursaries	12,000	-	8,750	3,250
2 grade level per class (salary)	410,850	1,725,000	2,594,640	(458,790)
2 secretaries / librarian (salary)	70,000	48,000	174,276	(56,276)
SCHOOL PROGRAMS				
Cyber pedagogy (salary)	50,000	10,000	60,744	(744)
Technology resources	45,000	-	52,384	(7,384)
PROGRAM ENRICHMENT				
Partnership early childhood	25,000	-	5,000	20,000
Teacher assistants for francization (salary)	100,000	20,000	115,375	4,625
Art program	75,000	-	62,824	12,176
Cultural activities	30,000	-	45,215	(15,215)
French resource purchase	25,000	5,000	46,103	(16,103)
EDUCATIONAL SUPPORT FOR PERSONNEL				
Mentors in literacy and numeracy	10,000	-	44,613	(34,613)
Mentors in literacy and numeracy (O&M)	15,000	-	23,965	(8,965)
Professional development	10,000	10,000	53,551	(33,551)
Total	\$ 1,152,850	\$ 1,838,000	\$ 3,609,284	\$ (618,434)

Commission scolaire francophone Territoires du Nord-Ouest

**Schedule 6
Student Success Initiative**

For the year ended June 30, 2019

	Total
Revenue - Government of the NWT Education, Culture, & Employment	\$ 15,000
Expenses	
Salaries/Wages	
Facilitator fees	26,754
Substitute teacher	583
Total expenses	27,337
Deficit	\$ (12,337)

Commission scolaire francophone Territoires du Nord-Ouest

**Schedule 7
Jordan's Principle**

For the year ended June 30, 2019

	Budget 2019	Actual 2019	Actual 2018
Revenue			
Government of Canada			
- First Nations and Inuit Health Branch			
Other funding	351,042	156,209	-
Expenses			
Personnel	-	141,816	-
Contracted services	-	2,940	-
Total expenses	-	144,756	-
Net surplus	\$ -	\$ 11,453	\$ -
Deferred revenue	\$ -	\$ 3,500	\$ -

June 30, 2019

1. Nature of the Organization

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

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

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

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

2. Significant Accounting Policies

(a) Basis of Accounting

The financial statements of the Commission have been prepared in accordance with Canadian public sector accounting standards. The financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality. The financial statements reflect the assets, liabilities, revenue and expenses of the reporting entity, which is composed of all organizations, two schools, which are controlled by the Commission.

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. Under the basis of accounting, revenues are recognized in the accounting period in which they are earned and become measurable, and expenses are recorded when they are incurred.

(b) Cash

Cash is comprised of bank account balances, net of outstanding cheques.

(c) Financial Instruments

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

Financial assets subsequently measured at amortized cost include cash and accounts receivable.

Financial liabilities subsequently measured at amortized cost include accounts payable and accrued liabilities, payroll liabilities and post-employment benefits.

June 30, 2019

2. Significant Accounting Policies (continued)

(c) Financial Instruments (continued)

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

(d) Non-financial Assets

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

(e) Tangible Capital Assets

All tangible capital assets used by the Commission are purchased by and are the property of the GNWT. The Minister grants to the Commission the full occupancy and use of such facilities and equipment where required for the administration and delivery of education system programs. Tangible capital assets with a value in excess of \$50,000 are recorded at cost and amortized in accordance with the Financial Administration Manual guidelines by the GNWT. Tangible capital assets with a value of less than \$50,000 are recorded as a current expense.

The fair value of the use of the building and office space is estimated at its fair value and recognized as assets provided at no cost in the statement of operations.

(f) 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 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.

June 30, 2019

2. Significant Accounting Policies (continued)

(f) Revenue Recognition (continued)

GNWT - Regular contributions

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

GNWT - French minority language

The French minority language contributions from the GNWT are determined by additional costs related to French minority language, and are received in two installments in November and February. The contribution revenue is recognized when received or receivable.

Other contributions

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

Deferred revenue

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

Investment income

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

Special purpose funds

School activity funds which are fully controlled by the Commission with respect to when and how the funds available can be disbursed are included. The funds reported are internally restricted as to purpose and may include the proceeds of fundraising, contributions or fees paid related to a specific planned benefit. Examples might include planned student trips or funds specifically designated for the purchase of equipment or materials required to support an activity.

Student activity funds which are controlled by students or parties other than the Commission are not included even if custody of the funds is held by the Commission. Examples of excluded funds might be student clubs or associations for which the Commission has no ongoing responsibility of liability for losses. See Note 5.

The distinctions between the treatment of School and Student activity funds are under review. See Note 3.

June 30, 2019

2. Significant Accounting Policies (continued)

(g) Budget Data

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

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

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

(h) Measurement Uncertainty

The preparation of these financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the amounts of revenue and expenses during the period. Management makes accounting estimates when determining significant accrued liabilities, post-employment benefits liabilities and the related costs charged to the statement of operations. Actual results could differ from these estimates, the impact of which would be recorded in future periods.

(i) Inventories Including Materials and Supplies

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

(j) Payroll Liabilities

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

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

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

June 30, 2019

2. Significant Accounting Policies (continued)

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

Under the terms and conditions of employment, 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.

(l) Expenses

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

(m) Foreign Currency Translation

The Commission only transacts in Canadian dollars. As such there is no foreign currency translation.

(n) Liability for Contaminated Sites

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organize or radioactive material or live organism that exceeds an environmental standard. A liability would be recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when all the following criteria are met: an environmental standard exists; contamination exceeds the environmental standard; The Commission is directly responsible and accepts responsibility and a reasonable estimate of the amount can be made. The best estimate of the liability includes all costs directly attributable to remediation activities and is reduced by expected net recoveries based on information available as at June 30, 2019.

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

(o) Donated Goods and Services

The school buildings occupied by the Commission are the property of the GNWT. The lease of the office space occupied by the Commission is paid for by the GNWT. The fair value of the use of the building and office space is estimated at its fair value and recognized as assets provided at no cost in the statement of operations.

June 30, 2019

2. Significant Accounting Policies (continued)

(p) Segment disclosure

The Schedule of Details of Expenses has been prepared in accordance with PS Handbook Section PS 2700 – Segment Disclosures. The segments selected are to enable users to better understand the government reporting entity and the major expense activities of the Board. For each reported segment, expenses represent amounts directly attributable to each segment. Segments include:

School Programs: pertains to the provision of instructional services that falls under the basic public education mandate.

Inclusive Schooling: pertains to access to quality education for all students by effectively meeting their diverse needs.

Operations and Maintenance: pertains to the daily operation and maintenance of the Commission.

Administration: pertains to the provision of board governance and central office administration.

Aboriginal Languages: pertains to indigenous language resource development, support for language teachers and instructors, and enhance community engagement.

3. Future Accounting Changes

Asset Retirement Obligations, Proposed Section PS 3280

This section will be effective for fiscal years beginning on or after July 1, 2021 and it intended to enhance comparability of financial statements among public sector entities by establishing uniform criteria for recognition and measurement of asset retirement obligations, including obligations that may not have previously been reported. This section would require public sector entities to review existing contract, legislation, regulations, and other resources to identify retirement activities associated with its controlled tangible capital assets.

Revenue, Section PS 3400

This section establishes standards on how to account for and report on revenue. Specifically, it differentiates between revenue arising from transactions that include performance obligations, referred to as "exchange transactions", and transactions that do not have performance obligations, referred to as "non-exchange transactions". This section applies to fiscal years beginning on or after April 1, 2022. Earlier adoption is permitted.

Student Activity Funds

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

Commission scolaire francophone Territoires du Nord-Ouest

Notes to Consolidated Financial Statements

June 30, 2019

4. Cash

	2019	2018
Cash	\$ 1,474,672	\$ 1,663,870

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

5. Special Purpose Funds - Fundraising Revenue

Since 2017-18 fiscal year, the Commission has held several events in order to raise funds for the purchase of various equipment and accessories for the gymnasium. All of the expenses were incurred in current fiscal year, totaling \$112,927. As of June 30, 2019, the Commission recognized fundraising revenue of \$104,997 (2018: \$13,986).

6. Restricted Assets

The Commission does not have any restricted assets.

7. Portfolio Investments

The Commission does not have any portfolio investments.

8. Accounts Receivable

	Accounts Receivable 2019	Allowance for doubtful accounts 2019	Net 2019	Net 2018
Due from related parties	\$ 15,770	\$ -	\$ 15,770	\$ -
Due from GNWT	35,947	-	35,947	77,992
Trade and other receivables	80,317	330	79,987	38,579
	\$ 132,034	\$ 330	\$ 131,704	\$ 116,571

9. Inventory

The Commission does not have inventory.

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

June 30, 2019

10. Accounts Payable and Accrued Liabilities

	2019	2018
Due to GNWT	\$ 1,663,846	\$ 590,184
Due to related parties	22,036	22,911
Due to Workers' Safety and Compensation Commission	(134)	4,801
Trade payable	264,660	152,634
	\$ 1,950,408	\$ 770,530

Payroll Liabilities

	2019	2018
NWTTA	\$ 307,311	\$ 313,084
UNW	39,718	55,007
Other	119,358	57,604
	\$ 466,387	\$ 425,695

11. Deferred Revenue

Deferred revenue consists of funding received for expenses not yet incurred at year end.

	2019	2018
Government of the Northwest Territories		
Government of Canada		
Indigenous Services Canada - Jordan's Principle	3,500	-
Other		
Fundraising campaign	-	37,365
	\$ 3,500	\$ 37,365

12. Contributions Repayable

The Commission does not have any contributions repayable.

13. Due From and To the Government of Canada

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

14. Capital Lease Obligations

The Commission does not have capital lease obligations.

June 30, 2019

15. Pensions

The Commission does not have pensions.

16. Long-Term Debt

The Commission does not have long-term debt.

17. Post-Employment Benefits

Under the conditions of employment, employees earn severance remuneration based on the number of years of service. Certain employees will also receive assistance with removal costs to return to their point of recruitment. The payment of these benefits is dependent on employees leaving the Commission.

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

Severance benefits are paid to the Commission'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 employee render service and are paid upon the occurrence of an event resulting in eligibility for benefits under the terms of the plan. Events include, but are not limited to employee or dependent illness and death of an immediate family member. Non-accruing benefits include maternity and parental leave. Benefits that accrue under compensated absence benefits were actuarially valued using the expected utilization methodology.

Valuation results

The actuarial valuation was completed as at March 31, 2019. The effective date of the next actuarial valuation is March 31, 2020. The liabilities are actuarially determined as the present value of the accrued benefits at March 31, 2019 and the results extrapolated to June 30, 2019. The values presented below are for all of the benefits under the post-employment benefits for the Commission.

Commission scolaire francophone Territoires du Nord-Ouest

Notes to Consolidated Financial Statements

June 30, 2019

17. Post-Employment Benefits (continued)

Changes in Obligation	Severance and Removal	Compensated Absences	2019	2018
Accrued benefit obligation				
beginning of year	\$ 183,864	\$ 56,826	\$ 240,690	\$ 242,372
Current period benefit cost	16,783	5,893	22,676	23,480
Interest accrued	7,265	2,253	9,518	8,385
Benefits payments	(45,230)	(42,549)	(87,779)	(53,974)
Actuarial loss	39,166	46,625	85,791	20,427
Accrued benefit obligation end of year	201,848	69,048	270,896	240,690
Unamortized net actuarial gain	151,548	15,560	167,108	299,036
Total accrued liability	\$ 353,396	\$ 84,608	\$ 438,004	\$ 539,726
Benefits Expense				
Current period benefit cost	\$ 16,783	\$ 5,893	\$ 22,676	\$ 23,480
Interest accrued	7,265	2,253	9,518	8,385
Amortization of gains	(34,269)	(11,867)	(46,136)	(48,690)
Total benefits recovery	\$ (10,221)	\$ (3,721)	(13,942)	(16,825)

The discount rate used in the 2019 fiscal year to determine the accrued benefit obligation was an average of 3.2% (2018 - 3.8%).

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

June 30, 2019

17. Post-Employment Benefits (continued)

The expected payments during the next five fiscal years are:

	Severance and Removal	Compensated Absences	Total
	\$	\$	\$
2020	25,196	7,539	32,735
2021	25,837	8,090	33,927
2022	22,325	7,281	29,606
2023	19,702	6,357	26,059
2024	15,142	4,278	19,420
Next 5 years	84,042	26,475	110,517
Total	192,244	60,020	252,264

18. Trust Assets Under Administration

The Commission does not have trust assets under administration.

19. Tangible Capital Assets

The Commission does not have tangible capital assets.

20. Prepaid Expenses and Deposits

	2019	2018
Prepaid expenses	\$ 7,721	\$ 10,421

21. GNWT Assets Provided At No Cost

	Cost	Accumulated Amortization	2019 Net Book Value	2018 Net Book Value
Ecole Allain St-Cyr	\$ 17,122,293	\$ 2,165,822	\$ 14,956,471	\$ 1,759,610
Ecole Boreale	3,960,439	1,227,848	2,732,591	2,625,663
Ecole Allain St-Cyr Phase 1	4,490,598	1,330,948	3,159,650	3,289,499
Ecole Boreale Modular Units	1,189,060	301,613	887,447	920,014
Ecole Boreale Pellet Boiler	86,115	39,828	46,287	52,284
	26,848,505	5,066,059	21,782,446	8,647,070

Rent expense of \$813,376 (2018 - \$344,165) was offset by a grant in-kind.

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

June 30, 2019

22. Contractual Obligations

The Commission has entered into agreements for, or is contractually committed to, the following expenses payable subsequent to June 30, 2019.

The future minimum payments are as follows:

	Expires in fiscal year	2020	2020-2023	Total
Equipment leases				
Xerox B8055 MONO MFP	2024	\$ 3,109	\$ 10,882	13,991
Xerox C8045 COLOUR MFP	2024	4,011	14,040	18,051
Aficio MP C4502	2022	2,052	3,078	5,130
		\$ 9,172	\$ 28,000	37,172

23. Contingencies

The Commission does not have any contingencies to disclose as of June 30, 2019.

24. Repayment to GNWT

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

During the fiscal year ended June 30, 2015, the GNWT submitted an appeal and was successful. The Commission then submitted an appeal to the Supreme Court of Canada which was refused to be heard.

During this fiscal year, the GNWT has determined the costs owed by the Commission resulting from the appeal to be \$1,269,573. As such, this amount is recognized as a liability in current year. While the terms of repayment is to be determined, it is planned to commence in the fiscal year 2020-21.

25. Related Parties

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

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

June 30, 2019

25. Related Parties (continued)**Due from related parties:**

	2019	2018
Government of Northwest Territories:		
Department of Education, Culture and Employment	\$ 35,947	\$ 77,992
Yellowknife Education District No. 1	15,700	-
	\$ 51,647	\$ 77,992

Due to related parties:

	2019	2018
Government of Northwest Territories:		
Department of Education, Culture and Employment	\$ 4,072	\$ -
Department of Finance	2,126,161	1,014,109
Department of Infrastructure	-	1,770
	2,130,233	1,015,879
Other related parties:		
Dehcho Divisional Education Council	-	300
Hay River District Education Authority	22,036	2,898
Yellowknife Education District No. 1	-	19,713
	\$ 2,152,269	\$ 1,038,790

Revenue from related parties:

	2019	2018
Government of Northwest Territories:		
Department of Education, Cultural and Employment	5,739,557	4,484,333
Department of Environment and Natural Resources	8,000	-
Department of Municipal and Community Affairs	27,600	30,024
Department of Health and Social Services	5,111	3,360
	\$ 5,780,268	\$ 4,517,717

Expenses paid to related parties:

	2019	2018
Dehcho Divisional Education Council	\$ 300	\$ 300
Hay River District Education Authority	48,228	36,118
Yellowknife Education District No. 1	19,713	25,788
	\$ 68,241	\$ 62,206

Commission scolaire francophone Territoires du Nord-Ouest

Notes to Consolidated Financial Statements

June 30, 2019

26. Budget Data

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

The annual budget includes estimates of revenue and 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 Commission.

The budget figures presented are those approved by the Department of ECE on September 13, 2018 and have not been audited.

27. Economic Dependence

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

28. Financial Instruments

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

a) Credit risk

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

The Commission's maximum exposure to credit risk is represented by the financial assets balance comprised of:

	2019	2018
Cash	\$ 1,474,672	\$ 1,663,870
Accounts receivable	131,704	116,571
Maximum credit exposure	\$ 1,606,376	\$ 1,780,441

The is a concentration of credit risk in cash as the majority of the deposits are held in one Canadian chartered bank and the balance is in excess of the insurable limit.

Commission scolaire francophone Territoires du Nord-Ouest

Notes to Consolidated Financial Statements

June 30, 2019

28. Financial Instruments (continued)

At June 30, 2019, the following accounts receivable were past due but not impaired:

	30 Days	60 Days	90 Days	90+ Days	Total
Accounts receivable	\$ 78,085	\$ -	\$ 1,478	\$ 52,141	\$ 131,704

There is also a concentration risk in accounts receivable as more than 10% of the total balance is from the Government of the Northwest Territories. At June 30, 2019, receivables from the GNWT comprised approximately 28% (2018 - 67%) of the total balance. The amounts represent a low credit risk as the debtors are reputable governments and government organizations with a good credit score. The Commission reduces its risk exposure by following up on old account receivables for collection.

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

b) Liquidity risk

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

The Commission's maximum exposure to liquidity risk is represented by accounts payable and accrued liabilities, and payroll liabilities for a total \$2,416,795 (2018 - \$1,196,225).

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

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

29. Expenses By Object

	2019 Budget	2019 Actual	2018 Actual
Compensation	\$ 4,998,598	\$ 5,057,774	\$ 4,962,483
Materials/freight	227,787	283,153	311,126
Services purchased/contracted	306,119	652,814	603,150
	\$ 5,532,504	\$ 5,993,741	\$ 5,876,759

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

June 30, 2019

30. Subsequent Events

On July 2, 2019, the Northwest Territories Court of Appeal ("NWTCA") awarded to L'Association des parents ayants droit de Yellowknife ("APADY") the legal costs incurred for the van Bochove family judicial review. While the legal examination has indicated the total recovery of legal costs of \$72,732 to be likely, the Commission considers that the actual amount recoverable is not readily determinable as of year-end. As such, the Commission has not recorded the recovery as of June 30, 2019.

On July 25, 2019, the GNWT has announced that it will appeal the decision made by NWTCA awarding APADY the legal costs of \$72,737. As of the financial statements date, no further information regarding the upcoming appeal is available.

31. Comparative Figures

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

32. ECE Other Contributions

	2019	2018
Government of the Northwest Territories Department of Education, Culture and Employment		
Community support funding	\$ -	\$ 27,000
English Languages Communication & Services	10,000	12,000
Self-Regulation	7,000	12,000
Other	75,449	59,925
	\$ 92,449	\$ 110,925

33. GNWT Other Contributions

	2019	2018
Government of the Northwest Territories		
Department of Environment and Natural Resources	\$ 8,000	\$ -
Department of Health and Social Services	5,111	3,360
Department of Municipal and Community Affairs	27,600	30,024
	\$ 40,711	\$ 33,384

June 30, 2019

34. Contingent Assets

The Commission does not have any contingent assets.

35. Contractual Rights

The Commission does not have any contractual rights.



Commission scolaire francophone des Territoires du Nord-Ouest Rapport annuel pour l'année scolaire 2018-2019

30 septembre 2019



Commission scolaire francophone
Territoires du Nord-Ouest

L'école francophone, l'avantage par excellence

Permettre à l'élève de développer ses compétences et de cultiver ses talents, selon ses besoins spécifiques, dans une perspective de développement global de sa personne et de son identité francophone.

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Objectif du rapport annuel

Le rapport annuel de la Commission scolaire francophone des Territoires du Nord-Ouest (CSFTNO) pour l'année scolaire 2018-2019 a été préparé conformément à la *Loi sur la gestion des finances publiques*. Cette loi stipule que les organismes ténois du milieu de l'éducation doivent rendre compte de leurs activités, de leur conformité aux directives sur l'éducation et de leur mise en œuvre des activités et initiatives qui s'inscrivent dans le mandat du GTNO et dans les orientations du ministre de l'Éducation.

Le rapport annuel fait partie des composantes clés du cadre de responsabilisation des organismes scolaires mis en œuvre en 2016 dans la perspective du *Cadre d'action pour la réforme et l'innovation en éducation : Nouvelles orientations* (2013) et à la suite de l'entrée en vigueur des exigences ajoutées dans la *Loi sur la gestion des finances publiques* en 2016. C'est par le rapport annuel que les organismes du milieu de l'éducation continuent de rendre compte de leurs plans de fonctionnement.

Le présent rapport annuel est fondé sur le plan de fonctionnement 2018-2019 qui a été approuvé par la ministre le 13 septembre 2018 et déposé à l'Assemblée législative le 1^{er} novembre 2018.

Rapport annuel – Sommaire

Le rapport annuel pour l'année scolaire 2018-2019 a été préparé conformément à la *Loi sur la gestion des finances publiques*. Cette loi stipule que les organismes ténois du milieu de l'éducation doivent rendre compte de leurs activités, de leur conformité aux directives sur l'éducation et de leur mise en œuvre des activités et initiatives qui s'inscrivent dans le mandat du GTNO et dans les orientations du ministre de l'Éducation.

L'encadré suivant résume les bons coups survenus pendant cette année scolaire, ainsi que les points à améliorer.

La CSFTNO est ravie d'annoncer qu'elle a reçu du financement additionnel en raison d'un nombre d'inscriptions particulièrement élevé. Nos prévisions pour 2019-2020 sont également positives.

Un des faits saillants de l'année a été l'agrandissement de l'école Allain St-Cyr. Deux nouvelles salles de classe, un gymnase et deux petites salles pour les élèves ayant des besoins particuliers sont fonctionnels depuis le 15 octobre 2018, et les élèves et enseignants se sont pleinement approprié les locaux le 1^{er} novembre. Une joie pour la communauté! De plus, la CSFTNO a amassé plus de 100 000 \$ pour meubler et équiper ces nouveaux espaces. Nous sommes redevables à tous ceux qui ont contribué. Merci aussi au GTNO, unique bailleur de fonds du projet de construction.

L'école Allain St-Cyr et l'école Boréale regorgent d'excellentes ressources. Nous sommes fiers de la qualité de l'enseignement du français langue première que nous dispensons. Nos programmes vont au-delà des besoins des élèves. Nous offrons des cours en français et en anglais, et les élèves de la 10^e à la 12^e année accumulent un minimum de 30 crédits en langues, ce qui se traduit par un véritable bilinguisme. En outre, notre programme de francisation est excellent. En 6^e année, tous les élèves obtiennent de très bons résultats aux examens provinciaux albertains. De plus, le soutien que nous offrons aux élèves ayant des besoins particuliers ne cesse de s'accroître. Nous avons bâti une solide réputation sur le succès de nos élèves.

La dotation de personnel est devenue quelque peu problématique, mais tous nos postes d'enseignants sont pourvus pour l'année 2019-2020. Nous avons ajouté un poste d'enseignant dans chaque école pour varier la programmation. L'ajout de personnel de soutien financé conformément au principe de Jordan, de même que l'aide additionnelle apportée par chacune de ces personnes, sont grandement appréciés.

Cadre d'exploitation

Profil des écoles et effectif scolaire

La CSFTNO compte 2 écoles, qui ont accueilli 223 élèves en 2018-2019. Les écoles de la CSFTNO offrent des programmes en français langue première qui s'échelonnent de la prématernelle à la 12^e année. Nos élèves du secondaire ont accès à l'apprentissage à distance par l'entremise du Centre francophone d'éducation à distance (CFED) et de l'Alberta Distance Learning Centre (ADLC).

Le tableau 1 ci-dessous dresse le profil des écoles de la CSFTNO, et le tableau 2 fournit des données sur les inscriptions dans chaque école pour l'année scolaire qui s'est achevée.

Tableau 1 : Profil des écoles en 2018-2019

École	Collectivité	Niveaux offerts	Élèves inscrits (ÉTP) ¹	Enseignants (AP) ²
École Boréale	Hay River	PM à 12	93,0	11
École Allain St-Cyr	Yellowknife	PM à 12	129,5	14

Tableau 2 : Élèves inscrits (ÉTP) par école et par niveau, au 30 septembre 2018

École	Niveaux													
	PM	M	1	2	3	4	5	6	7	8	9	10	11	12
ÉB	12,0	6	8	7	7	9	3,0	10	7	5	3	7	4	5
ÉASC	11,0	15	16	8	6	14	11,5	8	14	7	7	4	3	5
Total	222,5													

¹ ÉTP : Présence de 60 % et plus en équivalent temps plein à l'école d'origine au 30 septembre 2018.

² Les années-personnes (AP) représentent le nombre de postes financés. Le nombre d'enseignants inclut le personnel qui instruit les élèves, comme les enseignants et les directeurs-enseignants.

Élèves et enseignants

Les élèves de la CSFTNO ont des origines culturelles et ethniques variées.

En 2018-2019, il y a eu une classe de prématernelle à l'ÉASC, et une classe combinant prématernelle et maternelle à l'ÉB. Toutes les autres classes ont été à années multiples. De la 9^e à la 12^e année, nous combinons les niveaux pour certains cours : éducation physique, art, cours optionnels, études nordiques, technologie... Comme nous avons de petites cohortes au deuxième cycle du secondaire, nous devons parfois combiner les groupes, selon les cours. Par le passé, nous avons réuni des élèves pour des cours d'anglais, de mathématiques, d'études sociales et de français, de même que pour certains cours de sciences, comme la physique. Le recours à cette formule dépend des cours choisis par les élèves et de la disponibilité d'enseignants spécialisés.

Répartition du personnel : ÉASC (14 enseignants) – Plans de soutien à l'élève (PSÉ) (programme avec accommodements : 36; programme modifié : 2) et plans d'enseignement individualisé (PEI) (4)

- Directeur d'école à temps plein
- Enseignant de soutien aux programmes (ESP) à temps plein
- Élémentaire (prématernelle à 6^e année)
 - 6 enseignants
- Secondaire (7^e à 12^e année)
 - Spécialiste de l'anglais (4^e à 12^e année et cours optionnels)
 - Spécialiste du français (7^e à 12^e année et cours optionnels)
 - Spécialiste des mathématiques et des sciences (10^e à 12^e année)
 - Spécialiste des sciences humaines (10^e à 12^e année) et des mathématiques (7^e à 9^e année et cours optionnels)
 - Spécialiste de la santé et des sciences (7^e à 9^e année) et des arts visuels et de la scène (prématernelle à 12^e année et cours optionnels)
 - Spécialiste de l'éducation physique (maternelle à 12^e année) et de la technologie (7^e à 10^e année), et responsable de cours optionnels et de la technologie
- Aides-enseignants
 - 2
 - 3 – En vertu du principe de Jordan
- Préposé à l'entretien ménager
 - 1
- Secrétaire ou bibliothécaire
 - 1

Répartition du personnel : ÉB (11 enseignants) – PSÉ (programme avec accommodements : 35; programme modifié : 3)

- Directeur d'école et coordonnateur régional de l'éducation et des langues autochtones (CRÉLA) à temps plein
- Enseignant de soutien aux programmes (ESP) à temps plein
- Conseiller en alphabétisation

- Élémentaire (prématernelle à 6^e année)
 - 4 enseignants
- Secondaire (7^e à 12^e année)
 - Spécialiste de l'anglais (4^e à 12^e année) et de la santé (7^e à 9^e année)
 - Spécialiste du français (7^e à 12^e année) et responsable de cours optionnels et de la technologie
 - Spécialiste des mathématiques et des sciences (9^e à 12^e année)
 - Spécialiste des sciences humaines et des sciences (Biologie 20 et 30), de l'éducation physique, de la préparation à la vie personnelle et professionnelle et de l'encadrement
- Aides-enseignants
 - 2
- Préposé à l'entretien ménager
 - 1
- Secrétaire ou bibliothécaire
 - 1

Gouvernance

Formation en gouvernance

Le 26 novembre 2018, les nouveaux membres du conseil d'administration ont participé à une séance d'orientation où il fut question des iPad, de la nouvelle adresse courriel, de la plateforme Google, du calendrier des activités et du protocole de communication entre les administrateurs et le personnel des bureaux et des écoles.

Retraite des membres du conseil : Le 1^{er} décembre 2018 au matin, tous les membres du conseil ont pris part à une séance de formation portant sur les règles, procédures et politiques de la CSFTNO, ainsi que sur la structure de ses comités et les rôles et responsabilités de chaque membre et comité.

En après-midi et le lendemain (2 décembre 2018) au matin, tous les membres ont participé à une autre formation, portant cette fois sur la définition de la gouvernance, le cadre juridique ténois et les rôles et responsabilités des administrateurs à cet égard.

Le 10 décembre 2018, tous les membres ont pris part à une réunion organisationnelle, où chacun a nommé les comités qu'il voulait présider ou dont il souhaitait faire partie.

Réunions trimestrielles

Tableau 3 : Calendrier des réunions trimestrielles

N° de la réunion	Date prévue	Lieu prévu	La réunion a-t-elle eu lieu comme prévu? (Oui/Non)	Si non, expliquer pourquoi.
1	18 septembre	Bureau du CSD de la CSFTNO/GoToMeeting	Oui	
2	22 octobre	Bureau du CSD de la CSFTNO/GoToMeeting	Non	Quorum non atteint; réunion reportée au 24 octobre
3	19 novembre	Bureau du CSD de la CSFTNO/GoToMeeting	Oui	
4	1 ^{er} et 2 décembre	Bureau du CSD de la CSFTNO/GoToMeeting	Oui	Retraite des membres du conseil d'administration
5	21 janvier	Bureau du CSD de la CSFTNO/GoToMeeting	Oui	
6	18 février	Bureau du CSD de la CSFTNO/GoToMeeting	Oui	
7	15 avril	Bureau du CSD de la CSFTNO/GoToMeeting	Oui	
8	22 mai	Bureau du CSD de la CSFTNO/GoToMeeting	Oui	
9	1 ^{er} et 2 juin	ÉASC	Oui	Retraite des membres du conseil d'administration
10	17 juin	Bureau du CSD de la	Oui	

Enseignement et apprentissage

1. Objectif pour le renouveau en éducation : Favoriser l'excellence de l'enseignement.

1.1 Apprentissage de différentes disciplines par la lecture et l'écriture

Priorités de l'année scolaire 2018-2019

Créer une communauté d'apprentissage professionnelle (CAP), animée par François Massé en août 2018 pour 7 participants.

Résultats obtenus

- L'occasion de créer une CAP a été offerte aux enseignants concernés. La première séance s'est déroulée à la fin août. Le concept était bon. La CAP devait être dirigée par le même animateur que pour nos autres communautés, mais il a fait face à une certaine réticence. Celle-ci relevait de plusieurs raisons : 1) certains enseignants présents n'étaient pas intéressés par l'initiative; 2) d'autres ont évoqué un manque de direction de la part du MÉCF à cet égard; et 3) certains participants, bien que fort intéressés à approfondir leurs connaissances, estimaient que le MÉCF n'avancait pas assez rapidement. L'animateur a suggéré de ne pas insister auprès des enseignants. Par ailleurs, la conseillère en alphabétisation a fait ce qu'elle a pu pour co-animer cette première séance, mais comme elle ne comptait pas parmi les participants originaux et qu'elle n'enseigne pas au cycle supérieur du primaire ou au secondaire, elle ne se sentait pas dans son élément.
- La CAP s'est de nouveau réunie en novembre, mais il y avait encore de la réticence. Trois enseignants de l'ÉASC et un autre de l'ÉB ont tout de même continué de mettre en œuvre les stratégies dans leurs classes de la 7^e à la 12^e année.

1.2 Apprentissage professionnel collaboratif

Priorités de l'année scolaire 2018-2019	<ul style="list-style-type: none">• 85 % des élèves de la CSFTNO de la maternelle à la 6^e année réussiront à l'évaluation sommative de chacune des quatre séquences d'apprentissage.• Après des élèves qui échouent, nous ferons des interventions intensives de la 4^e à la 7^e semaine de la séquence d'apprentissage.• Les séquences d'apprentissage seront intégrées au calendrier scolaire.
Résultats obtenus	<ul style="list-style-type: none">• Le taux de réussite de certaines évaluations sommatives dépasse 85 %.• Des interventions intensives ont été mises en œuvre pour les élèves dont le niveau n'est pas satisfaisant (enseignement explicite individuel, petits groupes de lecture ciblés, etc.).• Les séquences d'apprentissage ont été inscrites au calendrier scolaire, et toutes les quatre furent complétées.

1.3 Conseiller en alphabétisation et francisation

Priorités de l'année scolaire 2018-2019	<ul style="list-style-type: none">• De concert avec cet enseignant, la direction générale, le CRIS et les directions d'école établiront la portée précise des travaux :<ul style="list-style-type: none">○ Plan à long terme pour 2018-2019;○ Évaluation des programmes de francisation existants;○ Mise en place du programme de francisation retenu.• Une formation sur l'intervention préventive en lecture-écriture sera offerte.• Tous les élèves à franciser passeront au moins au niveau suivant du continuum.
Résultats obtenus	<ul style="list-style-type: none">• Comme c'était la première fois que la CSFTNO retient les services d'une conseillère en alphabétisation et francisation, nous avons pris l'année pour mieux définir son rôle, son emploi du temps et l'étendue de son travail dans chaque école. Notre évaluation de fin d'année nous a révélé qu'il vaut mieux qu'elle partage son temps entre les deux écoles.• La conseillère était basée à l'ÉB et allait passer deux jours à l'ÉASC une fois par mois. Cinq enseignants de l'ÉASC et trois autres de l'ÉB ont brillamment tiré parti de son expertise, instaurant cinq séances quotidiennes d'exercices et diverses

stratégies pour l'acquisition du vocabulaire et la mise à niveau en francisation.

- Le travail de la conseillère s'articulait sur trois axes : 1) le mentorat, la planification et le co-enseignement; 2) les séances en petits groupes pour améliorer la lecture et la maîtrise du langage; 3) l'assistance individuelle pour les élèves ayant des besoins supplémentaires. Le reste de son temps était consacré à des activités de planification, de développement et de recherche, ainsi qu'à des rencontres avec la direction et divers enseignants et aides-enseignants.
- La conseillère s'est aussi jointe occasionnellement à l'équipe de soutien scolaire.
- Pour ce qui est de la formation sur le rattrapage en lecture, il a été décidé que la conseillère participerait à une conférence sur l'alphabétisation tenue au Québec.
- Nous avons atteint notre objectif que 100 % des élèves ayant besoin de francisation franchissent au moins une étape dans le continuum. Dans bien des cas, ils ont parcouru plus d'une étape.

2. Objectif pour le renouveau en éducation : Favoriser la réussite des élèves et la satisfaction des divers besoins d'apprentissage pendant toute la vie.

2.1 Numérisme

Priorités de l'année scolaire 2018-2019

- 100 % des enseignants de la 1^{re} à la 6^e année respecteront le programme dans sa forme établie.
- 100 % des enseignants utiliseront les outils de collecte de données de façon complète et appropriée.
- 80 % des élèves obtiendront la note de passage à l'évaluation sommative pour chaque module.

Résultats obtenus

En 2018-2019, la CSFTNO a revu son programme d'enseignement des mathématiques. On a demandé aux enseignants leurs commentaires sur le programme (le calendrier, les outils, les tests préalables et ultérieurs, la méthode de collecte de données et son utilité). Tel quel, le programme est extrêmement étoffé et chronophage. Dans chaque école, un seul enseignant de la 1^{re} à la 6^e année a pu l'utiliser au complet, dans sa forme établie.

La CSFTNO a décidé de maintenir le calendrier et de laisser à la disposition des enseignants les outils de formation déjà créés. La CSFTNO définira ses attentes et les communiquera à tous les enseignants de mathématiques de la 1^{re} à la 6^e année dès la rentrée. Un nouveau conseiller a été engagé pour l'année scolaire 2019-2020.

Bien que la mise en œuvre du programme se soit avérée coûteuse, 81 % des élèves ont réussi l'évaluation sommative pour chaque module.

3. Objectif pour le renouvellement en éducation : Concevoir des ressources pédagogiques et revoir les ressources actuelles pour appuyer une nouvelle définition de la réussite scolaire aux TNO.

3.1 Programme d'études en santé et en bien-être

Priorités de l'année scolaire 2018-2019

- Quatre enseignants de la CSFTNO participeront à tous les ateliers de formation donnés par le MÉCF.
- Quatre enseignants de la CSFTNO instaureront le nouveau programme d'études en santé et en bien-être pour la 4^e à la 6^e année dans chaque école.

Résultats obtenus

- Quatre enseignants de la CSFTNO (2 à l'ÉASC et 2 à l'ÉB) ont pris part à toutes les formations offertes par le MÉCF.
- Ils ont tous instauré le nouveau programme d'études en santé et en bien-être pour la 4^e à la 6^e année.

Éducation et langues autochtones

4. Objectif pour le renouveau en éducation : Appuyer les initiatives linguistiques et culturelles qui améliorent le sens de l'identité des élèves.

4.1 Intégrer la culture autochtone aux pratiques d'enseignement et d'apprentissage (obligatoire à partir de 2021)

Priorités de l'année scolaire 2018-2019

ÉASC

- À toute activité de l'école, il faudra reconnaître que l'école est située sur le territoire du chef Drygeese.
- Les élèves de maternelle participeront à l'école de la forêt et de la nature pour apprendre à prendre soin de la nature et comprendre qu'ils font partie du monde naturel.

ÉB

- À toute activité de l'école, il faudra reconnaître que l'école est située sur le territoire des Premières Nations de K'at'odeechee et West Point et de la Hay River Métis Alliance.

Résultats obtenus

ÉASC

- Bien qu'elle ait fait son possible, la nouvelle directrice n'a pas fait cet acte de reconnaissance en dehors des activités importantes, comme l'inauguration des nouvelles salles de l'école, l'événement de remerciement aux donateurs et la cérémonie de diplomation. Paul Andrew, invité spécialement pour l'ouverture de l'école, a parlé de gratitude.
- La classe de maternelle a participé à l'école de la forêt et de la nature. L'enseignante a maintenant préparé plusieurs modules d'activités de découverte axés sur la nature autour de l'école.

ÉB

- Le directeur, qui a habité aux TNO pendant plusieurs années avant de déménager à Hay River, était habitué à la reconnaissance des territoires et aux rituels de respect, comme la prière d'ouverture au concert d'hiver.

4.2 Expériences culturelles fondamentales

Priorités de l'année scolaire 2018-2019

À l'ÉASC, la plupart des activités se donnent en partenariat avec l'administration scolaire de district n° 1 de Yellowknife, mis à part les camps hivernaux et de canotage, qui sont des activités propres à notre établissement. En général, l'administration scolaire offre une activité par année d'études.

- Prématernelle – (À déterminer)
- Maternelle – (À déterminer)
- 1^{re} année – Cueillette de baies
- 2^e année – Observation d'oiseaux
- 3^e année – Jeux dénés
- 4^e année – Rat musqué
- 5^e année – Plantes médicinales
- 6^e année – Caribou
- 7^e et 8^e année – Camp de pêche
- 9^e à 12^e année – Camps hivernaux et de canotage

Activités proposées : visites mutuelles entre nous et les écoles dénées K'alemi et Kaw They Whey pour différents groupes d'âge.

Pour les élèves de l'ÉB, toutes les activités culturelles clés sont organisées par le personnel de l'école. Des aînés et un spécialiste du plein air sont invités.

- Prématernelle et maternelle – Vidage, plumage et préparation d'une soupe de canards; visite de l'école Chief Sunrise
- 7^e à 9^e année – Camp de leadership
- 5^e à 12^e année – Camp du programme *Initier un enfant au piégeage*
- 3^e année – Promenade en traîneau à chiens
- 4^e année – Promenade en traîneau à chiens
- Prématernelle à 9^e année – Bannique
- 3^e et 4^e année – Accueil d'élèves de l'école Chief Sunrise
- Maternelle à 9^e année – Camp printanier à la crique Sandy

Activités proposées : visites de l'école Chief Sunrise et activités d'accueil de ses élèves.

Résultats obtenus

ÉASC – Toutes les activités qui viennent d'être mentionnées ont été offertes aux élèves de l'ÉASC.

- Autres activités également offertes :
 - Les élèves de prématernelle et de la 1^{re} à la 4^e année ont participé au camp de tannage
 - Journée de camp hivernal à l'école K'alemi Dene : pêche, dépouillage d'un carcajou,

- bannique
- Exposition des œuvres animalières des élèves ténois de maternelle et prématernelle

ÉB – Toutes les activités mentionnées plus haut ont été offertes aux élèves de l'ÉB.

- Camp Beaver – 5^e et 6^e année
- Camp de piégeage – 3^e à 6^e année
- Ateliers sur les jeux traditionnels en novembre 2018
- Championnat de jeux traditionnels
- Ateliers de filetage de poisson – prématernelle à 6^e année
- Pêche sur glace – 3^e et 4^e année

4.3 Approche scolaire globale en matière de langue (obligatoire à partir de 2021)

Priorités de l'année scolaire 2018-2019

- La CSFTNO désignera un CRÉLA et déterminera ses tâches en fonction des fonds reçus (0,25 AP).
- Elle consultera le personnel du Secrétariat des langues autochtones du MÉCF pour établir la portée et la teneur de l'approche scolaire globale en matière de langue.
- Elle préparera le calendrier de mise en œuvre.
- Elle poursuivra, pour le moment, l'intégration en cours du programme d'études Dene Kede.

Résultats obtenus

- Le rôle du CRÉLA doit encore être clarifié.
- Nous devons travailler avec le Secrétariat pour déterminer son apport aux travaux du programme « Nos langues ».
- Chaque école a eu une journée de perfectionnement professionnel avec le coordonnateur de l'enseignement des langues et cultures autochtones (LCA) du MÉCF.
- Chaque école a élaboré un plan pour l'adaptation de l'enseignement aux cultures autochtones.

4.4 Soutien aux collectivités

<p>Priorités de l'année scolaire 2018-2019</p>	<p>ÉB</p> <ul style="list-style-type: none"> • La CSFTNO finira de bâtir deux cabanes et les installera sur des terres ancestrales. • Elle travaillera avec le MÉCF et l'équipe responsable de la gestion des risques pour bien aménager les cabanes et le site. • Elle participera à deux activités de perfectionnement professionnel animées par le personnel du Secrétariat des langues autochtones ou des personnes-ressources. (<i>Comment intégrera-t-on la culture autochtone à l'éducation dans les écoles de la CSFTNO?</i>) • Elle fera connaître davantage les activités liées à l'approche scolaire globale.
<p>Résultats obtenus</p>	<ul style="list-style-type: none"> • ÉB – Les cabanes ont été stabilisées et peintes. La finition intérieure est terminée. On a aménagé des couchettes et installé un système de chauffage. Les cabanes sont sur une terre traditionnelle près de Hay River.

4.5 Journées d'orientation culturelle pour les enseignants

<p>Priorités de l'année scolaire 2018-2019</p>	<ul style="list-style-type: none"> • La CSFTNO, avec le concours du CRÉLA, proposera à ses écoles des sujets pour les journées d'orientation culturelle. • Elle apportera son aide au besoin. • 90 % du personnel participera aux journées d'orientation culturelle.
<p>Résultats obtenus</p>	<ul style="list-style-type: none"> • ÉB – Atelier sur le guide avec le coordonnateur de l'enseignement des LCA (MÉCF); implication du carnaval Kamba. • ÉASC – Atelier sur le guide avec le coordonnateur de l'enseignement des LCA (MÉCF) et B. Dene Adventures (préparation d'une soupe, allumage d'un feu, construction d'un tipi, découverte des plantes et de leurs fruits, filetage de poisson, raclage d'une peau d'orignal, récits).

4.6 Aînés dans les écoles

Priorités de l'année scolaire 2018-2019

ÉASC

- Avec l'aide de personnes-ressources des Écoles catholiques de Yellowknife et de l'administration scolaire de district n° 1 de Yellowknife, la CSFTNO trouvera des aînés de la région qui sont en mesure de se rendre à l'école.
- Elle bâtira des relations avec ces aînés.
- Elle fera appel à ces aînés lors d'activités de perfectionnement professionnel et d'activités culturelles.
- Elle continuera de collaborer avec B. Dene Adventures pour organiser des activités culturelles sur les terres ancestrales.
- Les élèves de l'ÉASC, avec ceux de l'ÉB, participeront au camp de leadership qui se tiendra en octobre à Hay River, sur le territoire de la Première Nation K'atl'odeechee.

ÉB

- Avec l'aide de personnes-ressources du conseil scolaire de division du Slave Sud, l'administration scolaire de district de Hay River, les Premières Nations K'atl'odeechee et West Point et la Hay River Métis Alliance, la CSFTNO trouvera des aînés de la région qui sont en mesure de se rendre à l'école.
- Elle bâtira des relations avec ces aînés.
- Elle fera appel à ces aînés lors d'activités de perfectionnement professionnel et d'activités culturelles, comme le camp de leadership qui se tiendra sur le territoire de la Première Nation K'atl'odeechee et où quatre à six aînés animeront des activités culturelles.
- Elle collaborera avec le directeur du Centre d'éducation Chief Sunrise pour participer, une fois par mois, aux activités culturelles ayant lieu les jeudis.

Résultats obtenus

ÉB

- Sarah Gargan – Atelier sur le guide – Récits traditionnels
- George Bughhins – Filetage de poisson en novembre; pêche sur glace en avril
- Steve Beck – Camp de piégeage; camp sur le castor
- Doug Lamalice, George Bughhins et Philip Fabian – Camp de leadership
- Ann Firth-Jones et Diane Karnogurski – octobre et

	<p>novembre</p> <ul style="list-style-type: none"> • Shirley Morin-Lafferty et Connie Bélanger – Cours de cuisine <p>ÉASC</p> <ul style="list-style-type: none"> • École de la forêt et de la nature – Chaque jour, un aîné était présent à l’activité et sa participation était payée par l’école.
<p>4.7 Formation ténnoise de sensibilisation à la réalité des pensionnats</p>	
<p>Priorités de l’année scolaire 2018-2019</p>	<ul style="list-style-type: none"> • La CSFTNO encouragera les nouveaux employés à assister en août à la Conférence s’adressant aux éducateurs fraîchement arrivés aux TNO. • Elle déterminera, par l’intermédiaire du CRÉLA, qui parmi son personnel a déjà reçu cette formation et qui ne l’a pas suivie. • De plus, la CSFTNO coordonnera l’organisation de cette formation. • À la fin de l’année scolaire 2018-2019, 100 % des enseignants auront suivi cette formation. • À la fin de l’année scolaire 2018-2019, 90 % des enseignants auront suivi cette formation.
<p>Résultats obtenus</p>	<p>ÉB</p> <ul style="list-style-type: none"> • Le CSDSS a invité le personnel à la formation de sensibilisation à la réalité des pensionnats (qui comprenait l’exercice des couvertures); 90 % du personnel y a pris part (certains enseignants étaient à Yellowknife pour notre formation de CAP). • Conférence s’adressant aux éducateurs fraîchement arrivés aux TNO : aucun membre du personnel n’y a participé. <p>ÉASC</p> <ul style="list-style-type: none"> • Conférence s’adressant aux éducateurs fraîchement arrivés aux TNO : 2 nouveaux employés y ont participé. • Le roulement du personnel enseignant a été relativement faible; une évaluation s’avère néanmoins nécessaire à ce stade.

Enseignement de langues secondes – Français et anglais

5. Objectif pour le renouveau en éducation : Appuyer les initiatives linguistiques et culturelles qui améliorent le sens de l'identité des élèves.

Anglais

Priorités de l'année scolaire 2018-2019

- 95 % des élèves de 6^e et 9^e année obtiendront une note acceptable au test de rendement de l'Alberta (TRA) en lecture et en écriture.
- 95 % des élèves réussiront les examens nécessaires à l'obtention de leur diplôme.

Résultats obtenus

- 94,4 % des élèves de 6^e année ont obtenu une note acceptable.
- 60,0 % des élèves de 9^e année ont obtenu une note acceptable.
- Élèves ayant réussi l'épreuve d'anglais (*English Language Arts*) nécessaire à l'obtention de leur diplôme :
 - 30-1 – janvier 2019 – 50 %
 - 30-2 – janvier 2019 – 100 %
 - 30-1 – juin 2019 – 100 %
 - 30-2 – juin 2019 – 100 %

Intégration scolaire

Chaque année, le GTNO affecte des fonds pour soutenir la Directive ministérielle sur l'intégration scolaire (2016), en fonction du nombre d'élèves sur le territoire. Cet investissement permet d'accommoder les divers besoins que peuvent avoir les élèves à l'école. Pour combler ces besoins, les investissements doivent aller à des programmes, des processus et du personnel capables de soutenir les enseignants et de hausser le taux de réussite des élèves.

La section suivante résume les principales activités au moyen desquelles la CSFTNO s'est conformée à la Directive ministérielle sur l'intégration scolaire.

6. Objectif pour le renouveau en éducation : Assurer un accès égal à une éducation de qualité en répondant de manière appropriée aux divers besoins de tous les apprenants.

6.1. Le soutien aux élèves correspond aux objectifs des plans de soutien à l'élève (PSÉ) et des plans d'enseignement individualisé (PEI) et est offert au bon moment.

Priorités de l'année scolaire 2018-2019, compte tenu de la rétroaction du MÉCF en 2017

- 100 % des PSÉ et des PEI seront terminés au plus tard le 30 novembre.
- Tous les PSÉ et PEI continueront d'être revus deux ou trois fois par année, selon les besoins.
- Les ESP consacreront 25 % de leur temps à aider directement les élèves.
- 100 % des enseignants mettront en œuvre au moins une mesure de soutien des PSÉ ou des PEI durant la première période de déclaration.

Résultats obtenus

- L'an dernier, tous les PSÉ et PEI ont été finalisés au plus tard le 30 novembre 2018. Le nouveau coordonnateur régional de l'intégration scolaire à la CSFTNO a contribué au respect du calendrier. La commission scolaire a défini une procédure afin de s'assurer que tous les employés connaissent les échéances et achèvent les plans à temps.
- Les PEI sont revus deux fois par année. Pour ce faire, on alloue du temps à cet effet aux enseignants. L'ESP et l'enseignant se rencontrent pour évaluer les objectifs d'apprentissage et en fixer de nouveaux. Les PSÉ sont revus au besoin. La plupart des élèves qui profitent d'un PSÉ sont à l'école depuis des années, et la communication avec les parents et le personnel est aisée. Les plans sont donc ajustés au cas par cas, et examinés officiellement à l'occasion des bulletins de janvier.
- Les ESP font leur possible pour consacrer 25 % de leur temps à épauler directement les élèves. Cela s'avère parfois difficile, les journées scolaires étant remplies d'imprévus. Nous demandons aux ESP de libérer le quart

de leur agenda pour ce genre de soutien, mais nous comprenons que le pourcentage exact peut varier.

- Les enseignants mettent en œuvre au moins une mesure de soutien des PSÉ ou des PEI durant la première période de déclaration. Cela fait partie de notre culture, et c'est fait à chaque période de production de rapports.

6.2. Les directions d'école créent des conditions favorables pour appuyer les enseignants et les aides-enseignants dans l'utilisation de stratégies d'enseignement flexibles.

Priorités de l'année scolaire 2018-2019, compte tenu de la rétroaction du MÉCF en 2017

- Les profils d'apprentissage des élèves et des classes seront utilisés de manière uniforme, le but étant de mieux choisir les stratégies qui répondront aux besoins propres à chaque élève.
- 100 % des aides-enseignants rencontreront l'enseignant de soutien aux programmes au moins une fois par mois pendant les heures normales de classe (rencontre axée sur le rôle de l'aide-enseignant dans l'apprentissage de l'élève).
- 85 % des élèves se déclareront satisfaits dans le sondage *NotreÉcole*.

Résultats obtenus

- À la CSFTNO, les profils d'apprentissage des élèves et des classes sont utilisés de manière uniforme dans le but de mieux choisir les stratégies qui répondront aux besoins propres à chaque élève. Nous y parvenons à l'aide du « Bilan des besoins ». Ce document continuellement mis à jour résume les besoins et mesures de soutien pour chaque élève, dans chaque classe. Il est partagé lors des rencontres de fin d'année, ainsi qu'en début d'année à des fins de planification.
- 100 % des aides-enseignants rencontrent les ESP au moins une fois par mois pendant les heures de classe. En pratique, les aides-enseignants de la CSFTNO rencontrent les ESP chaque semaine pour discuter de leur rôle dans l'apprentissage des élèves.
- Nous avons effectué le premier sondage *NotreÉcole* en 2017. Après avoir regardé de plus près les questions et les réponses obtenues, nous avons déterminé qu'il ne répondait pas à nos attentes, et ne l'avons donc pas effectué en 2018-2019.

6.3. Les titulaires de classe avisent l'équipe de soutien scolaire (ÉSS) et accèdent à ses services pour aider les élèves aux prises avec des difficultés d'apprentissage qui persistent malgré le recours à des stratégies d'enseignement attentives, ou lorsqu'un élève a besoin d'un enrichissement considérable.

Priorités de l'année scolaire 2018-2019, compte tenu de la rétroaction du MÉCF en 2017

- Le CRIS en poste pour l'année scolaire à venir, ainsi que les directeurs et ESP de chaque école, seront responsables de l'atteinte de cet objectif.
- Il reviendra aux directeurs et aux ESP de repérer les élèves ayant besoin des services de l'ÉSS; leur enseignant devra participer aux rencontres.
- Il y aura des rencontres bimensuelles en octobre et en novembre, et mensuelles (ou plus fréquemment au besoin) le reste de l'année scolaire 2018-2019.
- Les élèves de prématernelle et de maternelle ayant besoin d'une intervention précoce seront repérés plus rapidement.
- 100 % des enseignants auront recours à l'ÉSS au besoin.

Résultats obtenus

- L'ÉSS est supervisée par le CRIS. À l'école, elle est menée par les directeurs et les ESP.
- Les directeurs, ESP et enseignants repèrent les élèves susceptibles de profiter de l'aide de l'ÉSS, et ils prennent part aux rencontres.
- Des réunions bimensuelles ont eu lieu en octobre et novembre, et des réunions mensuelles se sont tenues pendant le reste de l'année scolaire 2018-2019.
- Pour l'instant, les enfants en prématernelle ne sont pas évalués. Nous considérons différentes options en français, et devrions entamer l'évaluation à l'automne 2019. Les élèves de maternelle requérant une intervention précoce sont repérés grâce aux tests Brigance. Les résultats sont communiqués deux fois par année aux ESP et au CRIS.
- Tous nos enseignants ont recours à l'ÉSS; tous nos employés en connaissent l'existence. L'équipe est surtout impliquée dans les premières années, mais plusieurs rencontres ont porté sur les élèves des niveaux intermédiaires et sur certains élèves du secondaire.

6.4. Les PSÉ et PEI sont examinés et mis à jour en consultation avec les parents, les élèves, l'ÉSS, le personnel de la CSFTNO et d'autres professionnels, selon les besoins.

Priorités de l'année scolaire 2018-2019, compte tenu de la rétroaction du MÉCF en 2017

- 90 % des PSÉ feront état de progrès (p. ex. plan qui n'est plus nécessaire, passage de « programme modifié » à « programme avec accommodements », indication de stratégies efficaces).
- 100 % des PSÉ et des PEI seront examinés et mis à jour deux fois par année (novembre et avril) avec les parents et les élèves dans le cadre de rencontres à trois.
- 100 % des PSÉ et des PEI seront examinés et mis à jour avec les éducateurs et les membres de l'équipe scolaire qui travaillent avec l'élève en question, au plus tard à la fin de septembre et à un autre moment de l'année scolaire.

Résultats obtenus

- On constate une progression au fil des versions successives de la plupart des PSÉ, mais les différences n'y sont pas toujours explicitées.
- 100 % des PEI sont examinés et mis à jour deux fois par année avec les parents, en novembre et en avril. Pour l'instant, les élèves ne sont pas impliqués dans ce processus en raison de limites cognitives. Les PSÉ sont revus au besoin. Les parents qui pensent qu'un ajustement est nécessaire peuvent rencontrer les enseignants et les ESP en novembre et en avril.
- 100 % des PEI et PSÉ sont examinés et mis à jour avant la fin du mois de septembre, en collaboration avec tous les éducateurs et membres de l'équipe scolaire qui travaillent avec l'élève en question.

6.5. Les ESP consacrent au moins 60 % de leur temps à des activités qui aident directement les titulaires de classe.

Priorités de l'année scolaire 2018-2019, compte tenu de la rétroaction du MÉCF en 2017

- Les ESP consacreront au moins 60 % de leur temps à des activités qui aident directement les titulaires de classe.
- Les directeurs veilleront à ce que les ESP consacrent 60 % de leur temps à aider les enseignants à renforcer leurs activités pédagogiques, conformément à la Directive et aux Lignes directrices connexes.
- Les directeurs et les ESP établiront un calendrier pour ces derniers.
- Chaque mois, les directeurs s'assureront que les ESP ont le temps de rencontrer 100 % des titulaires de classe pendant les heures normales de classe.
- 100 % des enseignants rencontreront l'ESP au moins une fois par mois pendant les heures normales de classe, en fonction des besoins.

Résultats obtenus

- On a demandé aux ESP de définir un horaire hebdomadaire dans lequel 60 % de leurs tâches sont en lien direct avec le soutien aux titulaires de classe. Ces horaires sont communiqués au CRIS. L'an dernier, les horaires ont été définis, mais en raison de circonstances imprévues, un des deux ESP n'a pas pu atteindre l'objectif visé.
- Les directeurs se sont assurés que les ESP consacraient toujours 60 % de leur temps à aider les enseignants à renforcer leurs activités pédagogiques, conformément à la Directive et aux Lignes directrices connexes. Les ESP ont d'ailleurs partagé leurs horaires avec les directeurs, pour des fins de suivi.
- Les directeurs et ESP ont fixé des échéanciers et veillé à ce que les ESP les respectent; ils se sont rencontrés chaque semaine.
- Les directeurs ont veillé à ce que les ESP rencontrent 100 % des titulaires de classe dans le cadre des heures normales de classe. Cet objectif a été atteint grâce au partage des agendas et au suivi assuré par la direction. Toutefois, il n'a pas été atteint avec les enseignants des niveaux intermédiaires et secondaires.
- 100 % des enseignants ont rencontré un ESP au moins une fois par mois dans le cadre des heures normales de classe, en fonction de leurs besoins.

Bien-être et soutien aux élèves

7. Objectif pour le renouveau en éducation : Faire en sorte que le bien-être des élèves soit encouragé et intégré dans les expériences, les programmes et les environnements scolaires.

7.1 Programme sur l'alimentation saine et l'apprentissage

Priorités de l'année scolaire 2018-2019

- 100 % des élèves auront accès quotidiennement à des collations santé.
- La durée du programme de collations sera de huit mois.
- Environ la moitié des collations seront constituées d'aliments et de boissons sans sucre et non transformés.
- Un nouveau fruit ou légume sera intégré chaque semaine.
- Durant l'année scolaire, 100 % des élèves participeront à la préparation de collations santé à partager (selon le niveau scolaire).

Résultats obtenus

- 100 % des élèves ont eu accès à des collations santé au début de chaque journée.
- Le programme de collations a effectivement duré huit mois.
- Environ la moitié des collations offertes étaient sans sucre et composées d'aliments non transformés.
- Seulement 70 % des élèves ont participé à la préparation de collations santé (d'autres personnes y ont aussi pris part).
- Les deux écoles ont offert des ateliers sur la préparation des aliments.
- Des aînés sont allés à l'école pour donner des ateliers de préparation alimentaire.

7.2 Initiative d'autorégulation

Priorités de l'année scolaire 2018-2019

- Il faudra trouver des formateurs francophones en autorégulation et offrir ce cours en français en faisant appel au fonds de formation en intégration scolaire.
- 80 % du personnel enseignant et de soutien participera à la formation sur l'autorégulation.
- 100 % des élèves auront accès à des outils et à du matériel d'autorégulation ainsi qu'à une formation sur l'application et les avantages de l'autorégulation pour l'élève et l'ensemble de la classe.

Résultats obtenus

- Le CRIS a pu trouver des formateurs francophones en autorégulation. Une demande de financement a été soumise au MÉCF.
- Certains éducateurs et membres du personnel de soutien ont suivi une formation sur l'autorégulation, offerte sur demande par le CRIS. Depuis 5 ans, la CSFTNO s'implique de près dans l'autorégulation. Néanmoins, en raison d'un roulement de personnel plus important que d'habitude, l'année dernière a été une année de transition, et aucune formation officielle n'a été offerte.
- 100 % des élèves ont accès à des outils et à du matériel d'autorégulation ainsi qu'à une formation sur l'application et les avantages de l'autorégulation pour l'élève et l'ensemble de la classe. Grâce au travail que nous avons accompli depuis 5 ans, nos écoles sont fort bien équipées et la formation suit son cours. Le personnel qui s'implique dans ce processus est bien informé et fait la promotion d'une bonne utilisation du matériel.

7.3 Initiatives en santé mentale

Priorités de l'année scolaire 2018-2019

- Il faudra faciliter la prestation du programme Parlons de la maladie mentale (TAMI) dans les deux écoles.
- D'autres occasions de discuter de santé mentale seront recensées (jack.org, etc.).
- 100 % des élèves de 7^e et 8^e année auront suivi le programme TAMI.

Résultats obtenus

- Malheureusement, la personne qui faisait la promotion du programme TAMI a quitté son poste au MSSS; le programme n'a donc pas été offert dans les écoles cette année.

7.4 Initiative sur les écoles sûres et solidaires

Priorités de l'année scolaire 2018-2019

Chaque école :

- rédigera un ensemble complet de procédures;
- organisera six exercices d'évacuation d'urgence (incendie);
- organisera deux exercices en cas de confinement;
- tiendra trois rencontres de son comité pour des écoles sûres et solidaires;
- offrira la formation *Vers le Pacifique* de la prématernelle à la 6^e année;
- offrira la formation du programme *Fourth R* de la 7^e à la 9^e année;
- offrira des activités des programmes FOXY et SMASH;
- fera examiner son plan pour une école sûre et solidaire par la direction générale (une fois).
- Une enseignante de l'école Boréale recevra la formation *Girl on Fire*.

Résultats obtenus

- Toutes les procédures ont été écrites, révisées et communiquées.
- L'ÉASC a mis en œuvre la formation *Vers le Pacifique* il y a plusieurs années et continue d'y avoir recours régulièrement. Cette année, un enseignant de l'ÉB a utilisé le programme recommandé.
- La formation *Fourth R* a eu lieu et a été intégrée au programme de santé.
- Un comité sur la sécurité et la bienveillance à l'école a été mis sur pied dans chaque école.
- Les élèves de l'ÉB ont participé aux activités des programmes FOXY et SMASH.
- Le personnel de l'ÉB a reçu une formation de l'AGH; dans une moindre mesure, le personnel de l'ÉASC a aussi été formé vers la fin de l'année scolaire.
- Une enseignante et une aide-enseignante de l'ÉB ont pris part à la formation *Girl on Fire*.

Gestion des ressources humaines

Recrutement et rétention du personnel scolaire

La CSFTNO doit veiller à ce que ses écoles aient les ressources nécessaires pour répondre aux priorités et aux besoins des élèves. Les tableaux 4 et 5 donnent des détails sur le nombre, réel et prévu au budget, de personnes employées à titre de membres du personnel scolaire général, de responsables de l'intégration scolaire et de responsables de l'éducation et des langues autochtones pour l'année scolaire 2018-2019.

Tableau 4 : Nombre réel et prévu de membres du personnel scolaire général (en années-personnes)

		Personnel scolaire général									
		Admin. de bureau rég.	Enseignants*	Consultants	Secrétaires	Préposés à l'entretien ménager	Conseillers en bien-être	Chauffeurs d'autobus	Cuisiniers	Admin scolaires	TOTAL
Prévu	Bureau régional	2,0	1,0	0	0	0	0	0	0	0	3,0
	ÉASC	0	13,0	0	1,0	1,0	0	0	0	1,0	16,0
	ÉB	0	10,0	0	1,0	1,0	0	0	0	1,0	13,0
	TOTAL	2,0	25,0	0	2,0	2,0	0	0	0	2,0	32,0
Réel	Bureau régional	2,0	1,0	0	0	0	0	0	0	0	3,0
	ÉASC	0	13,0	0	1,0	1,0	0	0	0	1,0	16,0
	ÉB	0	10,0	0	1,0	1,0	0	0	0	1,0	13,0
	TOTAL	2,0	25,0	0	2,0	2,0	0	0	0	2,0	32,0

Note : *La catégorie « enseignants » comprend les membres de l'Association des enseignants et enseignantes des Territoires du Nord-Ouest (AETNO) qui sont enseignants, directeurs, directeurs adjoints, bibliothécaires, conseillers en orientation, etc.

Tableau 5 : Nombre réel et prévu de responsables de l'intégration scolaire et de responsables de l'éducation et des langues autochtones (en années-personnes)

École	Intégration scolaire (IS)										Éducation et langues autochtones (ÉLA)										
	Coord. régional de l'IS		Enseignants de soutien aux programmes ³		Aides-enseignants		Conseillers en bien-être		Établissements centraux		Total IS		Coord. régional de l'ÉLA		Enseignants		Adjoints		Total ÉLA		
	P‡	R**	P	R	P	R	P	R	P	R	P	R	P	R	P	R	P	R	P	R	
Bureau régional	1,0	1,0	0	0	0	0	0	0	0	0	0	1,0	1,0	0	0	0	0	0	0	0	0
ÉASC	0	0	1,0	1,0	2,0	2,0	0	0	0	0	3,0	3,0	0	0	0	0	0	0	0	0	
ÉB	0	0	1,0	1,0	1,0	1,0	0	0	0	0	2,0	2,0	0,25	0,25	0	0	0	0	0,25	0,25	
TOTAL	1,0	1,0	2,0	2,0	3,0	3,0	0	0	0	0	6,0	6,0	0,25	0,25	0	0	0	0	0,25	0,25	

Note : P‡ - valeurs prévues; R - valeurs réelles**

En préparant l'année scolaire 2018-2019, la CSFTNO a dû réduire les effectifs des deux écoles et du bureau central. De plus, au cours de cette même année, la CSFTNO a rencontré quelques problèmes de dotation de personnel. Tout d'abord, faute de fonds, nous n'avons pu pourvoir le poste de coordonnateur administratif au bureau central, l'école Boréale a dû composer avec un enseignant et l'équivalent d'un demi-poste d'aide-enseignant en moins, et nous avons coupé un poste d'aide-enseignant et l'équivalent de 0,3 poste d'enseignant à l'école Allain St-Cyr.

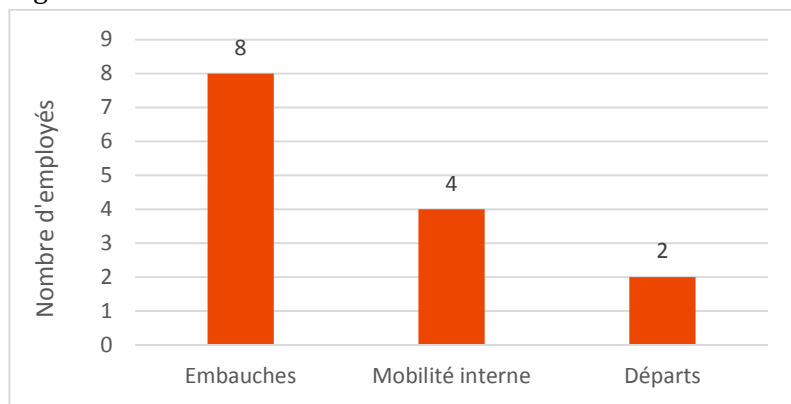
Puis, à la fin du mois d'août, nous avons appris qu'un enseignant spécialisé du secondaire devait prendre un congé médical de trois mois. Cela nous a surpris, mais nous avons pu embaucher un remplaçant pour cette période. Ensuite, un enseignant du secondaire à l'école Boréale nous a fait part de sa démission à compter du 30 novembre. Ce poste s'est avéré plus difficile à combler, mais nous y sommes finalement parvenus en janvier 2019. Un peu plus tard, le financement en vertu du principe de Jordan nous a été confirmé pour trois élèves (un à l'école Boréale et deux à l'école Allain St-Cyr). Nous avons donc embauché trois aides-enseignants – deux en janvier et un en février – pour qu'ils travaillent avec ces jeunes.

Mesures de dotation

La figure 1 ci-dessous illustre les mesures de dotation liées à tous les éducateurs de la CSFTNO pour l'année scolaire 2018-2019. Le terme « embauche » s'entend de toute mesure de dotation qui a entraîné l'arrivée d'un employé à la CSFTNO. Le terme « mobilité interne » s'entend de tout transfert survenu entre les administrations scolaires de district faisant partie de la CSFTNO. Le terme « départ » s'entend de toute mesure de dotation ayant entraîné le départ d'un employé de la CSFTNO.

³ Les enseignants de soutien aux programmes (ESP) contribuent à l'éducation des élèves ayant des besoins variés en jouant pour les autres enseignants un rôle de modèle, de collègue et d'accompagnateur pour des pratiques pédagogiques inclusives. Dans le cadre de leur travail quotidien et hebdomadaire, les ESP ne se spécialisent pas dans une matière en particulier, mais couvrent l'ensemble des apprentissages des élèves, notamment de ceux ayant un PSÉ ou un PEI.

Figure 1 : Mesures de dotation



Note : Le personnel éducatif comprend les directeurs, les enseignants, les aides-enseignants et les enseignants de soutien aux programmes.

École Allain St-Cyr

Pour l'année 2018-2019, nous avons réduit les effectifs de 1 poste d'aide-enseignant et de l'équivalent de 0,5 poste en enseignement.

Nous avons fait passer un enseignant d'un poste de directeur à un poste d'enseignant, et avons embauché un nouveau directeur. (1 embauche, 1 transfert)

Conformément à la Directive sur l'intégration scolaire, nous avons transféré un enseignant à un poste de coordonnateur régional de l'IS au bureau de la commission scolaire, et transféré un autre enseignant à un poste d'ESP. (2 transferts)

À la suite de l'annonce, à la fin août, qu'un enseignant spécialisé partait en congé médical, nous avons embauché un suppléant pour une période de quatre mois. (1 embauche)

Pour couvrir deux congés de maternité, entamés respectivement en mai et en juin 2018, nous avons engagé un suppléant en mai 2018 et fait passer un aide-enseignant à un poste d'éducateur à la petite enfance et à la prématernelle. (1 embauche, 1 transfert)

En vertu du principe de Jordan, nous avons embauché un aide-enseignant au début du mois de septembre. (1 embauche)

Enfin, en février, nous avons embauché deux autres aides-enseignants, grâce au financement accordé en vertu du principe de Jordan. (2 embauches)

École Boréale

Nous avons supprimé un poste en enseignement et un poste d'aide-enseignant. Un enseignant a démissionné le 30 novembre 2018; nous l'avons remplacé au début janvier 2019. (1 départ, 1 embauche)

Un autre membre du personnel est parti en congé de paternité au début du mois de mars 2019. Nous avons engagé un suppléant pour 17 semaines. (1 embauche)

Évaluations du rendement

Les évaluations de rendement sont importantes pour l'élaboration des plans de perfectionnement individuel des employés. Le rendement de tout le personnel en éducation (y compris les directeurs, enseignants, adjoints et ESP) doit donc être régulièrement évalué. Pendant l'année scolaire 2018-2019, 10 des éducateurs de la CSFTNO ont été soumis à une évaluation de rendement. Le tableau 6 présente le nombre d'évaluations, prévues et réelles, auxquelles devaient se soumettre les éducateurs en 2018-2019.

Tableau 6 : Éducateurs ayant été soumis à des évaluations de rendement pendant l'année scolaire 2018-2019

Nombre d'éducateurs dont l'évaluation était prévue cette année	Nombre réel (comprend les employés ajoutés après le 30 juin, date limite de dépôt du plan de fonctionnement définitif)	Nombre d'éducateurs dont l'évaluation était prévue cette année et qui ont fait l'objet d'une évaluation	Taux de réalisation des évaluations
11	10	10	100 %

Gestion des finances

Éducation et langues autochtones

Tableau 7 : Détails sur le budget lié à l'éducation et aux langues autochtones

		Catégorie de financement					
		Consultant régional en ÉLA	Personnel enseignant (langues)	Éducation autochtone	Centres d'enseignement et d'apprentissage	Soutien communautaire	TOTAL
Prévu	Régions	0	0	0	0	0	0
	ÉASC	0	0	35 600	0	14 342	49 942
	ÉB	36 370	0	27 500	0	12 895	76 765
	TOTAL	36 370	0	63 100	0	27 237	126 707
Réel	Régions	0	0		0	0	0
	ÉASC	0	0	32 922	0	9 056	41 978
	ÉB	40 444	13 157	25 594	0	9 619	88 814
	TOTAL	40 444	13 157	58 516	0	18 675	130 792

Programme sur l'alimentation saine et l'apprentissage

Tableau 8 : Budget du programme *Bien se nourrir pour mieux apprendre*

	Financement alloué	Dépenses prévues	Dépenses réelles
ÉASC	6 100	6 100	6 100
ÉB	5 900	5 900	5 900
TOTAL	12 000	12 000	12 000

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

États financiers

30 juin 2019

Commission scolaire francophone des Territoires du Nord-Ouest

ÉTAT DE LA SITUATION FINANCIÈRE

au 30 juin 2019 2018

Actifs financiers

Encaisse (note 4)	1 474 672 \$	1 663 870 \$
Débiteurs (note 8)	131 704	116 571
	1 606 376	1 780 441

Passif

Créditeurs et charges à payer (note 10)	1 950 408	770 530
Passif au titre de la paie (note 10)	466 387	425 695
Revenus reportés (note 11)	3 500	37 365
Avantages sociaux futurs (note 17)	438 004	539 726
	2 858 299	1 773 316

Actifs financiers nets (passifs) **(1 251 923)** 7 125

Actifs non financiers

Charges payées d'avance et dépôts (note 20) 7 721 10 421

Surplus accumulé (déficit) **(1 244 202) \$** 17 546 \$

Représenté par :

Excédent (déficit) de fonctionnement **(1 244 202) \$** 17 546 \$

Obligations contractuelles et éventualités (notes 22 et 23)

Approuvé au nom du conseil d'administration :

Membre du conseil _____ Membre du conseil _____

Commission scolaire francophone des Territoires du Nord-Ouest

État des résultats

Exercice se terminant le 30 juin	2019 Budget	2019 Réal	2018 Réal
Revenus			
Gouvernement des Territoires du Nord-Ouest			
Contributions régulières du MÉCF	4 207 035 \$	4 494 258 \$	4 329 408 \$
Cours de français	1 152 850	1 152 850	1 152 850
Autres contributions du MÉCF (note 32)	109 500	92 449	110 925
Total GTNO (MÉCF)	5 469 385	5 739 557	5 593 183
Autres contributions du GTNO (note 33)	-	40 711	33 384
Total GTNO	5 469 385	5 780 268	5 626 567
Gouvernement du Canada			
Principe de Jordan	-	156 209	-
Autres contributions	24 250	-	25 531
	24 250	156 209	25 531
Fonds générés par l'organisme scolaire			
Association des enseignants et enseignantes des Territoires du Nord-Ouest			
Contributions	-	24 397	-
Intérêts	10 000	32 050	22 588
Autres revenus	-	930	1 598
	10 000	57 377	24 186
	5 503 635	5 993 854	5 676 284
Dépenses (tableau 1)			
Administration	533 057	727 344	631 768
Programmes scolaires	3 824 933	4 011 034	4 249 102
Intégration scolaire	966 307	1 064 475	834 534
Fonctionnement et entretien	82 000	60 096	1 805
Langues autochtones	126 207	130 792	159 550
	5 532 504	5 993 741	5 876 759
Déficit de fonctionnement avant ajustements	(28 869)	113	(200 475)
Ajustements			
Recouvrement d'avantages sociaux futurs (note 17)	-	13 942	16 825
Subventions en nature – Actifs fournis gratuitement (note 21)	-	813 376	344 165
Loyer – Actifs fournis gratuitement (note 21)	-	(813 376)	(344 165)
Remboursement au GTNO (note 24)	-	(1 269 573)	-
Fonds spécial – Revenus d'activités de financement (note 5)	-	104 997	13 986
Fonds spécial – Dépenses d'activités de financement (note 5)	-	(111 227)	-
Déficit de fonctionnement ajusté	(28 869)	(1 261 748)	(169 664)
Excédent accumulé à l'ouverture	17 546	17 546	187 210
Excédent (déficit) accumulé à la fermeture	(11 323) \$	(1 244 202) \$	17 546 \$

Commission scolaire francophone des Territoires du Nord-Ouest

État de l'évolution des actifs financiers nets (passif)

Exercice se terminant le 30 juin

	2019 Budget	2019 Réal	2018 Réal
Déficit de fonctionnement ajusté	(28 869) \$	(1 261 748) \$	(169 664) \$
Utilisation (acquisition) de charges payées d'avance et de dépôts -	-	2 700	(2 415)
Diminution des actifs financiers nets	(28 869)	(1 259 048)	(172 079)
Actifs financiers nets au début de l'exercice			
Actifs financiers nets (passif) à la fin de l'exercice	(21 744) \$	(1 251 923) \$	7 125 \$

Commission scolaire francophone des Territoires du Nord-Ouest

État des flux de trésorerie

Exercice se terminant le 30 juin

2019

2018

Flux de trésorerie liés aux

Activités d'exploitation

Déficit de fonctionnement (1 261 748) \$ (169 664) \$

Variation des actifs et passifs hors trésorerie :

Diminution (augmentation) des créances

Augmentation des créditeurs 1 179 878 136 141

Augmentation (diminution) du passif au titre de la paie 40 692 (30 816)

Augmentation (diminution) des revenus reportés (33 865) 25 065

Diminution des avantages sociaux futurs (101 722) (70 799)

Diminution (augmentation) des charges payées d'avance et dépôts 2 700 (2 415)

Diminution de la trésorerie

(189 198) (22 505)

Trésorerie au début de l'exercice

1 663 870 1 686 375

Trésorerie à la fin de l'exercice

1 474 672 \$ 1 663 870 \$



Dehcho Divisional Education Council

Annual Report for 2018-2019 School Year

September 30, 2019



The Dehcho Divisional Education Council will provide quality education based on the cultures of its students in partnerships with the communities they serve.



Conseil scolaire de division du Dehcho

Rapport annuel pour l'année scolaire 2018-2019

30 septembre 2019



Le Conseil scolaire de division du Dehcho s'engage à fournir, avec les collectivités qu'il sert, une éducation de qualité axée sur la culture des élèves.

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Purpose of the Annual Report

The Dehcho Divisional Education Council (DDEC) Annual Report for the 2018-2019 school year was prepared in compliance with the *Financial Administration Act* that requires Northwest Territories (NWT) Education Bodies to report on their operations, compliance to educational directives, and implementation of activities and initiatives in line with the Government of the Northwest Territories (GNWT) Mandate and the Minister of Education's direction.

The annual report is one of the key components of the Education Accountability Framework that was implemented in 2016 as part of the *Education Renewal and Innovation (ERI) Framework: Directions for Change (2013)* and following new requirements of the *Financial Administration Act* that were put in force in 2016. The purpose of the annual report is to ensure that Education Bodies remain accountable to their operating plans.

The current annual report is based on the DDEC 2018-2019 Operating Plan that was approved by the Minister on September 13, 2018 and tabled in the Legislative Assembly on November 1, 2018.

Annual Report - Executive Summary

The Annual Report for the 2018-2019 school year was prepared in compliance with the *Financial Administration Act* that requires Northwest Territories (NWT) Education Bodies to report on their operations, compliance to educational directives, and implementation of activities and initiatives in line with the Government of the Northwest Territories (GNWT) Mandate and the Minister of Education's direction.

The following table summarizes the successes and areas for improvement for the district:

School year 2018-2019 was challenging yet very positive.

DDEC had to address a substantial funding shortfall due to decreasing enrolment. This shortfall triggered a thorough restructuring of the system. At the same time, the retirement of Superintendent Terry Jaffray meant a change at the helm. DDEC also lost the IT manager and other staff members at the beginning of the school year. Despite these challenges, DDEC made great strides forward and most objectives were met.

The Indigenous department, under the guidance DDEC's Regional indigenous Language and Education Coordinator (RILE) did wonders to promote and strengthen the language and culture. The implementation of the new curriculum was a huge step forward. At the same time, DDEC's Regional Inclusive Schooling Coordinator (RISC) ensured that some Strengthening Teaching Instructional Practice (STIP) time was used for collaborative work and Professional Learning Communities (PLCs) networking. The inclusive schooling team came up with innovative ideas to provide services to our students in remote communities; they created an itinerant Program Support Teacher (PST) position.

One could contend that another success is the fact that DDEC came together and rallied behind a vision and action plan to address its deepest challenge: **Literacy**. There are too many students in the Dehcho who do not read at level, and there is common understanding for the need to embrace a balanced Literacy Action plan for school year 2019 -2020 to bring students at level. DDEC believes that finding cohesion and a common will to move forward was one of the biggest accomplishments in school year 2018 - 2019.

Rapport annuel — Sommaire

Le rapport annuel pour l'année scolaire 2018-2019 a été préparé conformément à la *Loi sur la gestion des finances publiques*. Cette loi stipule que les organismes ténois du milieu de l'éducation doivent rendre compte de leurs activités, de leur conformité aux directives sur l'éducation et de leur mise en œuvre des activités et initiatives qui s'inscrivent dans le mandat du GTNO et dans les orientations du ministre de l'Éducation.

L'encadré suivant résume les bons coups survenus pendant cette année scolaire, ainsi que les points à améliorer.

L'année scolaire 2018-2019 a été exigeante, mais très encourageante.

Le Conseil scolaire de division du Dehcho (CSDD) a dû pallier un important manque de financement causé par une baisse d'inscriptions. Ce manque à gagner a entraîné une restructuration complète du système. En parallèle, le départ à la retraite du surintendant Terry Jaffray a provoqué un changement aux commandes. Le CSDD a également perdu son gestionnaire des TI et d'autres membres du personnel en début d'année scolaire. Ces difficultés n'ont pas empêché le CSDD de progresser; il a réussi à atteindre la majorité de ses objectifs.

Sous la gouverne du coordonnateur régional de l'éducation et des langues autochtones du CSDD, le service autochtone a fait des merveilles pour promouvoir et stimuler la langue et la culture. Il a fait un énorme pas en avant en mettant en place le nouveau programme. Simultanément, le coordonnateur régional de l'intégration scolaire (CRIS) du CSDD s'est assuré qu'on utilise le renforcement des pratiques d'enseignement (RPE) dans le cadre des projets collaboratifs et des communautés d'apprentissage professionnelles (CAP). L'équipe de l'intégration scolaire a présenté des idées novatrices pour offrir des services aux élèves dans les collectivités éloignées; elle a notamment créé un poste d'enseignant itinérant de soutien aux programmes.

Enfin, on pourrait avancer qu'un autre succès a été le ralliement de tous les membres du CSDD à une ambition et à un plan d'action pour relever notre plus gros défi : **l'alphabétisation**. Dans la région du Dehcho, trop d'élèves n'atteignent pas le niveau de lecture attendu. Nous comprenons tous la nécessité d'adopter un plan d'action en alphabétisation pour l'année scolaire 2019-2020 afin que les élèves satisfassent aux exigences de leur niveau. Le CSDD croit que la cohésion et la volonté commune d'aller de l'avant ont été l'une des plus grandes réalisations de l'année scolaire 2018-2019.

Operating Environment

School Profiles and Student Enrolment

The district consists of nine schools that housed approximately 437 students in 2018-2019 school year.

- Echo Dene: Northern Distance Learning (JK-12)
- Deh Gah: JK to Grade 12 school. There is an Indigenous Language Immersion program (JK to Grade 3) and Northern Distance Learning
- Łíídlı Kúé Elementary: Split- and Single-Grade classes (JK-6)
- Łíídlı Kúé Regional High: Northern Distance Learning (7-12)
- Chief Julian Yendo: Multi-Grade classes (JK-9)
- Louie Norwegian: Multi-Grade classes (JK-9)
- Charles Yohin: Multi-Grade classes (JK-12)
- Charles Tetcho: Multi-Grade classes (JK-9)
- Kakisa Lake: Multi-Grade classes (JK-9)

Table 1 below provides an overview of the district's school profiles, while Table 2 provides information on student enrolment in each school in the completed school year.

Table 1: School Profiles 2018-2019.

School	Community	Grades Offered	Student Enrolment (FTE) ¹	Teaching Staff (PY) ²
Echo Dene	Fort Liard	JK – 12	103	10.5
Deh Gah	Fort Providence	JK – 12	99	10
Łíídlı Kúé Elementary	Fort Simpson	JK – 6	100	8.5
Łíídlı Kúé Regional High School	Fort Simpson	7 – 12	81	9.5
Chief Julian Yendo	Wrigley	JK – 9	20	2.75
Louie Norwegian	Jean Marie River	JK – 9	5.5	2.25
Charles Yohin	Nahanni Butte	JK – 10	5	2.75
Charles Tetcho	Sambaa k'e	JK – 9	18	2.75
Kakisa Lake	Kakisa	JK – 9	4	1.5

¹ FTE stands for home/origin school full-time equivalents with 60% or more attendance as of September 30, 2018.

² PY stands for person years and refers to funded positions. Teaching staff includes staff providing instruction to students, such as teachers, teaching principals, and others.

Table 2: Student enrolment (FTE) by school and by grade as of September 30, 2018.

School	Grades													
	JK	K	1	2	3	4	5	6	7	8	9	10	11	12
Echo Dene	7	6	3	8	5	11	7	6	6	7	12	7	7	11.3
Deh Gah	0	5	6	7	10	8	5	7	12	7	7	4	10	11.5
Líídlı Kúé Elementary	7	15	8	11	14	14	20	11	-	-	-	-	-	-
Líídlı Kúé Regional High School	-	-	-	-	-	-	-	-	8	13.5	11	14	18	16.8
Chief Julian Yendo	0.5	1	2	4	1	1	3	2	0	1	5	-	-	-
Louie Norwegian	0.5	1	1	0	0	0	1	1	0	0	1	-	-	-
Charles Yohin	1	0	1	1	1	1	0	0	0	0	0	0	-	-
Charles Tetcho	0.5	1	4	2	0	0	1	2	2	3	3	-	-	-
Kakisa Lake	0	0	1	1	1	1	0	0	0	0	0	-	-	-
DEC Total	16.5	29	26	34	32	35	37	29	28	31.5	40	25	35.5	39

Student and Teacher Population

STUDENTS: The DDEC has a substantial percentage of students dealing with complex needs that require intensive support. Our geographic reality implies that we must find eclectic ways to provide services, such as having an itinerant PST (Program Support Teacher). This also creates hardships when positions need to be filled and the Dehcho could not find a counsellor for Fort Liard in 2018-2019, despite best efforts to fill the position.

Ethnic Backgrounds

Ethnicity	% of Student Population
Dene	90%
Inuit	2%
Metis	2%
Non-Indigenous	6%

TEACHERS:

The average length of employment within the region for current staff is 8.7 years. In the past school year, the Council hired fifteen (15) new teachers into the region's schools. Of those fifteen new teachers, eight (8) were first year teachers in the profession. Of the total teaching staff in the region,

there are currently nine (9) teachers who are originally from the region and the Northwest Territories.

Governance

Governance Training

The Department of Education, Culture and Employment (ECE) provided two training sessions to our DEAs.

The first one was held on April 15, 2019 in Fort Providence.

The second one was held in May 29/30, 2019 in Fort Simpson. (This second session involved the Wrigley DEA as well).

Quarterly Meetings

Table 3: Quarterly Meetings Schedule.

Meeting Number	Planned Date	Planned Location	Did the meeting take place as planned? (Yes/No)	If no, explain why.
1	September 29, 2018	Fort Liard	Yes	
2	December 8, 2018	Fort Simpson	Yes	
3	March 1 & 2, 2019	Fort Providence	Yes	
4	June 14 & 15, 2019	Fort Simpson	Yes	

Teaching and Learning

- **ERI Objective:** Support excellence in teaching.

1.1 Literacy in the disciplines:

Priorities in the 2018-2019 school year:

To support teachers to build capacity for literacy in the disciplines

- facilitate the integration of literacy and numeracy in learning
- make connections across curricular subject areas and in the world
- offer teachers the opportunity to develop skills and approaches required for excellent teaching.

Achieved results:

- One school will include Reading Apprenticeship approach as STIP focus
- 100% of teachers (n=6) trained in Reading Apprenticeship will be implementing strategies

RESULT

- Echo Dene School used Reading Apprenticeship as a STIP focus
- 67% (n=6) of teachers implemented Reading Apprenticeship strategies.

1.2 Collaborative Professional Learning:

Priorities in the 2018-2019 school year:

- All staff will receive Professional Learning Communities (PLC) training offered at the Regional Orientation
- All schools will provide STIP plans including hours devoted to collaborative professional learning
- All schools will engage in action research projects on literacy develop projects that will be supported by DDEC Student Success Initiative (SSI) project.

Achieved results:

Regional Results

- 100% of staff received PLC training offered at the Regional Orientation
- 100% of schools provided STIP plans devoted to PLCs
- 0% of schools participated in action research due to limited time and understanding of the process.

ECHO Dene School

- Echo Dene allocated 33.25 STIP hours to professional learning opportunities
- Collaboration with other schools during STIP did not take place due to scheduling issues
- Each teacher and staff member participated in PLCs devoted to improving literacy outcomes.
- PLCs were aligned by grade level and focused on addressing results on 2017-2018 Dehcho Student Writes and the Fountas and Pinnell Benchmark assessments.

Deh Gáh School:

- 35.75 STIP hours were allocated for professional learning opportunities
- Collaborative professional learning during STIP time included: (1) establishing formal Professional Learning Communities processes, (2) collaborative literacy planning and program development, (3) developing and implementing clear initiatives for self-regulation practices in the classroom, and (4) setting focus literacy and self-regulation goals including measuring student learning and assessing impact and change.
- Topics for collaborative professional learning opportunities included: Literacy with a focus on Daily 5, CAFÉ, Collaborative Lesson Planning, Assessment and Dene Zhatie program planning.

Łíídlı́ Kúé Regional High School:

- 36.5 STIP hours were allocated for professional learning opportunities
- During STIP time, PLC groups focused on English Language Arts

to explore literacy strategies that could work in combination with any curriculum to teach students to work with academic text

- Topics for this collaboration time included the establishment of a shared vision to build a guaranteed curriculum from the essential curricular outcomes for English language arts and literacy.

Łíídlı́ Kúé Elementary:

- 28.75 STIP hours will be allocated for professional learning opportunities
- Collaborative professional learning during STIP time included PLC teams that established a guaranteed curriculum for English Language Arts and Mathematics
- Topics for collaborative professional learning opportunities included the Essential Outcomes for the English Language Arts Curriculum.

Charles Tetcho; Charles Yohin; Chief Julian Yendo; Kakisa Lake; Louie Norwegian:

- Charles Tetcho school devoted 36 STIP hours to improving early years literacy instruction
- Chief Yohin school engaged in 36.4 hours of STIP focusing on PLCs that addressed 'have to know' curricular outcomes and enrichment/differentiated activities as appropriate
- Chief Julian Yendo school engaged in 28.5 hours of STIP focusing on PLCs that addressed 'have to know' curricular outcomes and enrichment/differentiated activities as appropriate
- Kakisa Lake school engaged in 32.5 hours of STIP focusing on PLCs that addressed 'have to know' curricular outcomes and enrichment/differentiated activities as appropriate
- Louie Norwegian school engaged in 32 hours of STIP focusing on PLCs that addressed 'have to know' curricular outcomes and enrichment/differentiated activities as appropriate
- The Small Schools Professional Learning Community (SSPLC) developed a minimum of two seven-week units that highlighted the "need to know" enrichment and/or extensions as appropriate. Topics for collaborative professional learning opportunities were multi-grade instructional practices for ELA and Dene Yatie practices.

1.3 Curriculum Alignment:

Priorities in the 2018-2019 school year:

- Principals will meet with all teachers at least twice per year to review Curriculum Alignment Teacher Checklist items
- Principals will submit Curriculum Alignment School Checklists at least twice per year.

Achieved results:

Echo Dene:

- 100% of teachers met with the principal to review Curriculum Alignment Teacher checklists.

Deh Gáh:

- 100% of teachers met with the principal to review Curriculum Alignment Teacher checklists.

Łíídlı́ Kúé Regional High School:

- 100% of teachers met with the principal to review Curriculum Alignment Teacher checklists.

Łíídlı́ Kúé Elementary:

- 100% of teachers met with the principal to review Curriculum Alignment Teacher checklists.

Louie Norwegian; Kakisa Lake, Charles Tetcho; Charles Yohin:

- 100% of teachers met with the principal to review Curriculum Alignment Teacher checklists.

Chief Julian Yendo:

- 100% of teachers met with the principal to review Curriculum Alignment Teacher checklists.

- **ERI Objective:** Support student success and diverse needs of life-long learners

2.1 Northern Distance Learning

Priorities in the 2018-2019 school year:

Since the 2015-2016 school year, Echo Dene school has participated in the Northern Distance Learning (NDL) pilot operated by the Beaufort Delta Education Council in partnership with Education, Culture and Employment. This enabled the school to expand the depth and breadth of courses they can offer to their high school students. Students are taking the Dash one courses for Grades 10 to 12 through videoconferencing with teachers and students in Inuvik. Initially the school offered one course each semester to approximately four to six students. In the 2017-2018 school year, the students had access to three classes of Distance Learning each semester.

For the 2018 – 19 school year, Liidlii Kue Regional High School (formally known as Thomas Simpson School) in Fort Simpson will enrol students in Northern Distance Learning courses.

75% of students will be successful in their NDL courses.

Achieved results:

Echo Dene:

- Eight Grade 10 students participated in NDL for the 2018-2019 school year.
- 3/3 students passed Science 10
- 5/5 students passed Socials 10-1
- 1/1 students passed Socials 20-1
- 2/4 students passed Physics 20
- 2/2 students passed ELA 10-1
- 1/2 students passed ELA 20-1

Liidlii Kue Regional High School:

- Five Grade 11 students participated in Northern Distance Learning in the 2018-2019 school year.
- One Grade 12 student participated in Northern Distance Learning in the 2018-2019 school year.
- 5/6 students passed Socials 20-1
- 5/6 students passed ELA 20-1
- 5/5 students passed ELA 30- 1
- 88% of NDL students completed their NDL courses

2.2 Building Teacher Capacity to Increase Student Literacy

Priorities in the 2018-2019 school year:

- 65% of students will meeting expectations in writing according to 'Dehcho Students Write' writing assessment
- 68% of students will progress at least one grade level in reading
- 53% of students will be reading at or above age/grade level.

Achieved results:

Echo Dene School:

- 65% of students met expectations in writing according to the 'Dehcho Students Write' assessment June 2019
- 55% of students progressed at least one grade level in reading
- 53% of students read at or above age/grade level.

Deh Gáh:

- 35% of students met expectations in writing according to the Dehcho Students Write assessment by June 2019.
- 46% of students progressed at least one grade level in reading
- 13% of students read at or above age/grade level

Łíídlı Kúé Regional High School:

- 61% of students in Grade 7 through 9 met expectations in writing according to the Dehcho Student Write assessment by June 2019.
- 85% of students in Grade 7 through 9 progressed at least one grade level in reading when comparing spring 2018 and spring 2019 data.
- 36% of students in Grade 7 through 9 read at or above grade level by the end of the 2018-2019 school year.

Łíídlı Kúé Elementary School:

- 57% of students met expectations in writing according to the 'Dehcho Students Write' assessment by June 2019
- 71% of students progressed at least one grade level in reading
- 47% of students read at or above age/grade level

Louie Norwegian:

- 50% of students met expectations in writing according to the 'Dehcho Students Write' assessment by June 2019
 - 60% of students progressed at least one grade level in reading
 - 20% of students read at or above age/grade level.
-

Kakisa Lake:

- 66% of students met expectations in writing according to the 'Dehcho Students Write' assessment by June 2019
 - 33% of students progressed at least one grade level in reading
 - 0% of students read at or above age/grade level.
-

Charles Tetcho:

- 13% of students met expectations in writing according to the 'Dehcho Students Write' assessment June 2019
 - 0% of students progressed at least one grade level in reading
 - 6% of students read at or above age/grade level.
-

Charles Yohin:

- 60% of students met expectations in writing according to the 'Dehcho Students Write' assessment June 2019
 - 40% of students progressed at least one level in reading
 - 60% of students read at or above age/grade level.
-

Chief Julian Yendo:

- 38% of students met expectations in writing according to the 'Dehcho Students Write' assessment June 2019
- 68% of students progressed at least one grade level in reading
- 16% of students read at or above age/grade level.

2.3 Numeracy Initiatives:

Priorities in the 2018-2019 school year:

During the 2018-2019 school year, efforts will begin to determine if practices used in other NWT school districts support teacher practices that lead to student outcomes in math

Achieved results:

- Math Outcomes and Indicators checklists were not distributed to all JK-9 math teachers
- One school piloted the use of Common Math Assessments as standard practice
- DDEC did not investigate and establish math assessment tool to gather regional data as literacy became the priority.

- **ERI Objective:** Develop and redesign teaching resources to support renewed definition of student success in the NWT.

3.1 Our Languages: Indigenous Languages Curriculum

Priorities in the 2018-2019 school year: Indigenous Language Instructors (ILI) within the Dehcho region have been participating in a pilot project since 2016 to support instructional practices using a Neurolinguistics approach. Integral to the approach was the development of thematic lesson plans and resources for lesson delivery and a focus on oral language development and practice.

The success of the Neurolinguistics approach and the pilot supported the development of the comprehensive *Our Languages: Indigenous Languages Curriculum (OLC)*. OLC was introduced in a small pilot during the 2017 – 2018 school year.

ILIs in the Dehcho will continue to use the OLC in the 2018 – 2019 school year with support and monitoring from their respective principals and the Regional Indigenous Language Educator (RILE).

Achieved results:

- Seven Dehcho schools piloted the Our Languages Curriculum in Grades 1 to 9 during the 2018 – 2019 school year. Kakisa Lake School and Louie Norwegian School did not have Indigenous Language Teachers
- Information was not submitted on the number of visits principals made to ILT classrooms
- 71 % of Indigenous language instructors attended the ILT In-service. Two ILT could attend for personal reasons
- 100% of ILT attended the four regional training sessions offered by the RILE in Fort Simpson.
- Base-line language assessment was conducted with 100% of students in six schools. Two schools did not have ILT to teach Language and one school was in transition to a new building.

3.2 Health and Wellness Curriculum

Priorities in the 2018-2019 school year:

The Health and Wellness Curriculum for Grades 4-6 will be piloted in the Dehcho. Two teachers from Deh áh Elementary and Secondary and two teachers from Łı́ı́dlı́ Kúé Elementary School participated in the initial small-scale pilot. One teacher participated in the Junior High Health Pilot for Grades 7-9.

- Four teachers will pilot the Health and Wellness curriculum at the 4-6 level
- One junior high teacher will pilot the Grades 7-9 Health and Wellness Curriculum
- Staff at Chief Julian Yendo School will be trained in the Grades 4-6 curriculum.
- 100% (n=4) of pilot Teachers will be required to attend any training provided by ECE
- Two teachers from each pilot school will have monthly collaborations to develop inquiry-based learning model strategies
- Participating teachers (n=4) will engage in a minimum of two units of study through a student directed framework.

Achieved results:

- Four elementary teachers piloted the Health and Wellness Curriculum, with 66% of the teachers completing two units of study through the student-directed inquiry framework
- One Junior High Teacher attended the Grades 7-9 training and started the pilot implementation
- 75% of piloting teachers participated in the monthly collaboration sessions
- 100% of teachers attended the training sessions
- Due to circumstances beyond the control of the school, teachers from Chief Julien Yendo school did not receive the training.

Indigenous Languages and Education

- **Education Renewal Objective:** Supporting language and culture initiatives that enhance students' sense of identity.

4.1 Key Cultural Experiences

Priorities in the 2018-2019 school year:

Land based and other traditional activities support and provide opportunities to engage in various Dene cultural experiences. These experiences generate respect and cooperation in the understanding Dene worldviews and beliefs.

- 100% of Dehcho school (n=9) will provide a key cultural activity once per week
- 80% of Dehcho schools will provide seasonal on-the-land camps which will provide many key cultural experiences such as learning traditional skills, playing traditional games, and assisting with food and gathering preparation
- 100% Dehcho schools (n=9) will use Dene Kede as a guiding document for curriculum planning.

Achieved results:

- 50% of Dehcho schools (n=9) provided a key cultural activity once per week
- 70% of Dehcho schools provided seasonal on-the-land camps which provided many key cultural experiences such as learning traditional skills, playing traditional games, and assisting with food and gathering preparation
- 100% Dehcho schools (n=9) used Dene Kede as a guiding document for curriculum planning.

4.2 Indigenous Language Instruction

Priorities in the 2018-2019 school year:

A new approach to second language acquisition has been introduced with the NWT Our Languages Curriculum. Indigenous Language Instructors are provided with training and strategies to improve fluency and use of Dene Zhatie within their classrooms and communities. Support will be also given to develop a base line assessment, unit planning and curriculum implementation.

Achieved results:

REGIONAL RESULTS;

- Six Dehcho schools offered Dene Zhatie classes through core programming in Grades JK-9. These classes were not offered in Kakisa or Jean Marie River due to the difficulty finding an ILT
- Two Dehcho Schools offered Dene Zhatie classes to Grade 12
- 100% of Indigenous Language Teachers attended DDEC and ECE service and training workshops.

ECHO DENE RESULTS:

- Students in JK-9 received 40 minutes of Dene Yatie instruction daily
- Students in Grades 10-12 received 40 minutes of Dene Yatie 15,25 &35 daily
- The morning message and national anthem were shared in Dene Yatie.

DEH GAH SCHOOL RESULTS:

- Deh Gah school offered Dene Zhatie Immersion program for all JK-3 students
- Dene Zhatie core language classes were offered for all Grades 4-9 students for 30 minutes at least three times a week.
- The Dene Zhatie locally developed language course (Slavey 15.25,35) for students in Grades 9-12 did not happen due to limited interest among students.

ŁÍÍDLİİ KŪĘ REGIONAL HIGH SCHOOL:

- Dene Zhatie core language classes were offered for Grades 7-9 students for 45 minutes at least three times a week
- The Dene Zhatie locally developed language course (Slavey 15.25,35) for students in Grades 9-12 did not

happen due to limited interest among students.

- **ŁÍIDLİ KŪĘ ELEMENTARY SCHOOL**
- Dene Zhatie core language classes were offered for students JK-6.

KAKISA LAKE SCHOOL

- Dene Zhatie Language instruction was not offered from January to June because there was no language teacher available.

CHARLES TETCHO SCHOOL

- Dene Yatie core language classes were offered daily for all students as follows: K- 15 minutes, Grades 1-2 for 30 minutes and Grades 4-9 for 60 minutes at least three times a week.

CHARLES YOHIN SCHOOL:

- Dene Yatie core language classes were offered to Grades 1-9 for student for 45 minutes daily.

4.3 Teaching and Learning Centre

Priorities in the 2018-2019 school year:

The Teaching and Learning Centre exists to support the language and culture of the Indigenous languages of the Dehcho region. The DDEC recognizes that the new curriculum calls for instructors to change their practice and that requires ongoing support both onsite and through workshops and meetings outside of the community with their peers.

The Teaching and Learning Centre will offer support to the Indigenous Language Instructors in unit and lesson planning, instructional practice, linguistics, resource production and other means as requested by the Indigenous language instructors.

Achieved results:

- Three regional meetings were held for Indigenous Language Educators in Fort Simpson . These occurred in October, February and June. The focus was on creating resources, lesson planning, reporting and assessment and linguistic structures
- TLC staff developed visual resources games and reading materials to be used by/for Indigenous Language teachers
- TLC staff attended the RILE Coordinators meetings in Yellowknife and attended the First Nations Education Steering Committee Conference in Vancouver
- TLC staff did not participate in the overseeing of the review of the Immersion Program at Deh Gah Elementary and Secondary School as the support group from ECE was not available
- TLC staff traveled to each school at least three times to provide classroom support in areas of curriculum implementation and instruction.

4.4 Community Support

Priorities in the 2018-2019 school year:

Building and supporting with community will provide opportunities to share and participate in relevant Dene traditions and beliefs

- 100% of Dehcho schools will provide at least two opportunities to connect with community groups to collaborate on cultural opportunities that encourage and promote the use of Dene Zhatie

Achieved results:

ECHO DENE SCHOOL RESULTS:

- Two camps were held in Spring and Fall for JK-12 students. The focus of the camps was on harvesting and preparing traditional foods. Community members supplied vehicles, harvesting equipment, boats, and Elders shared their traditional knowledge.

DEH GAH SCHOOL:

- Three on the land camps were offered in Dehguh. These took place at the traditional camp. All students in Grades JK-12 participated in these camps. The focus of the camps was on practicing and experiencing traditional activities in an immersion environment. Community members provided resource people to share their knowledge of hunting, fishing and trapping. Elders shared their knowledge of traditional medicine and Rites of Passage.

ŁÍIDLİ KŪĘ REGIONAL HIGH SCHOOL:

- One fall camp was held for students in Grades 7-9. The focus of this camp was on teaching students' skills around "setting up and maintaining a traditional camp". The camp was held at a local knowledge keepers traditional camp.
- 10% teachers invited Elders into their classroom at least once by June 2019. Many suggestions and supports were offered to increase Elder participation without success.

ŁÍIDLİ KŪĘ ELEMENTARY SCHOOL

- A fall and spring camp were held across the Mackenzie River for Grades JK-6. Elders and knowledge keepers shared traditional stories and activities that promoted the Dene language and culture. Students engaged in activities including harvesting of the garden, preparing traditional foods, berry picking, basket making, bannock on a stick. Community members provided local transportation, and traditional knowledge.

LOUIE NORWEGIAN SCHOOL

- One on the land camp was held in Jean Marie River for students in JK-9 in the Fall at Jackfish Lake. Local band members provided support through sharing their traditional knowledge and language around harvesting. Local Elders shared traditional stories and shared the traditional place names of the area.
- A collaborative camp was held in Kakisa with Kakisa Lake School for two days. Local Elders and

community members participated in tanning a moose hide, fishing, traditional cooking as well as overnight camping. The Kakisa band also provided resource support

CHARLES TETCHO SCHOOL

- Due to staff changes and the non-completion of the school, only one on the land camp was held. Community resource experts were hired to support the facilitation and maintenance of the camp and land-based experiential learning opportunity.

CHARLES YOHIN RESULTS;

- Three on the land camps were held in the Fall, Winter, and Spring for student in Grades 1-4. The camp was rebuilt to include a tent-frame cabin, with stove and other camp necessities. Local resource people assisted in refurbishing the camp. Elders participated through sharing stories, preparation of wild meat and setting beaver traps.

CHIEF JULIAN YENDO SCHOOL

- Due to the challenges experienced by the community and school on the land camps and cultural experiences were not offered.

4.5 Teacher Cultural Orientation Days

Priorities in the 2018-2019 school year:

Cultural Orientation Days are mandated by ECE to provide time for teachers to learn about the culture and heritage of their communities. In the Dehcho, these days are held alternately at the regional and local levels: two years are regional Cultural Orientation and the third is local Cultural Orientation. This year was local. When held locally, the DEA is encouraged to collaborate with the school staff to plan and execute the activities. Support Assistants are included and funded by the DDEC. Local Orientation days are held at individually determined dates. Often the teachers will join the community fall hunt or arrange winter camping activities. Joined their community on fall hunts or winter camping activities

Achieved results:

- 100% of Dehcho Schools held local teacher cultural orientation days. Activities included, making beaver mitts with an Elder who also shared traditional stories and language, setting and harvesting fish nets, picking and harvesting berries, and hunting with community members.

4.6 Elders in Schools

Priorities in the 2018-2019 school year:

Dene Elders have always had a role as teachers with all age groups in their communities. Including Elders in the school provides an opportunity for students to learn from the Elders as they share their knowledge and skills through their stories, traditional skills etc.

Ensuring that Elders participate in a range of school provides opportunities for students and staff to understand the relevance of language and culture in education and daily life.

100% of Dehcho Schools will work with the Indigenous Language Instructors to provide involvement of Elders in the Dene Zhatie classes as well as with the regular classroom.

Achieved results:

ECHO DENE SCHOOL RESULTS:

- Each teacher (n=9) had at least 2 Elders visit in their classroom each semester for a total of 4 visits.

DEH GAH SCHOOL RESULTS:

- Elders participated weekly in traditional activities in a variety of classes from JK-12. Elders participated in classroom to make traditional links with curriculum.

Líídlıı Kúé Elementary School

- Elders assisted the school during on-the-land camps (2 camps per year), during Dene Zhatie classes (4 times per year) and culture classes, (once per week)

Líídlıı Kúé Regional High School:

- Only the Dene Zhatie class and the Northern Studies class had Elder participation within the school year 2019.

LOUIE NORWEGIAN SCHOOL:

- Elders were involved in the two culture camps as well as other ceremonies taking place at the school including fire feeding, graduations, local feasts and tea and bannock

KAKISA LAKE SCHOOL

- Elders are very reluctant to come into the school. As a result, the school prepared birthday cakes, Thanksgiving dinners, and other treats and visited

Elders in their homes.

CHARLES TETCHO SCHOOL

- Elders provided traditional knowledge through demonstrations of preparing traditional foods, skinning animals, and sewing.

CHARLES YOHIN SCHOOL

- Elders were involved throughout the school year as supports for curriculum delivery especially in the area of Social Studies “Dene Way of Life” kit.

CHIEF JULIAN YENDO SCHOOL

- Due to the challenges experienced by the community, Elders were reluctant to participate in school activities

4.7 Residential Schools Awareness Training

Priorities in the 2018-2019 school year:

Residential Schools Cultural Awareness is part of the regional Cultural Orientation cycle. It is done in this way to provide opportunities to all staff to increase their awareness and understanding of the people of the Dehcho

Achieved results:

Residential Schools Cultural Awareness is part of the regional Cultural Orientation cycle. Residential Schools Cultural Awareness was part of the regional Cultural Orientation cycle this August 2018.

- 100% training was done August 2018.

Second Language Instruction – French and English

5. Education Renewal Objective: Supporting language and culture initiatives that enhance students' sense of identity.

Priorities in the 2018-2019 school year:

French as a Second Language (FSL) Instruction was originally offered to students in Grades 1 through 9 at **Líídlıı Kúé** Elementary school (formally known as Bompas) and **Líídlıı Kúé** Regional High School. However, it is now only offered at **Líídlıı Kúé** Regional High School in Fort Simpson due to declining enrolment.

Offering a second language program meets the expectations of parents in the community.

Achieved results:

- FSL is a core program
- FSL instruction is a language study option offered in Grades 7 – 9
- FSL instruction was offered to students in Grades 7-9 for 45 minutes a day during the 2018-2019 school year
- The time allocation objective for French was fully met.

Inclusive Schooling

Annually, the Government of the Northwest Territories (GNWT) designates funds to support Ministerial Directive on Inclusive Schooling (2016), based on the size of the student population in the Territory. This investment allows for the accommodation of the diverse needs that students bring to school every day. To meet these needs, investments must be used towards programs, processes, and personnel that effectively support classroom teachers and increase student success.

The following section highlights key activities through which the Dehcho DEC achieved compliance with the Ministerial Directive on Inclusive Schooling.

6. ERI Objective: Strengthen equal access to quality education by effectively meeting the diverse needs of all learners.

6.1 Student supports aligned to the goals of the IEPs and/or SSPs are provided in a timely manner.

Goals specific to this directive for the 2018-2019 school year, considering the feedback provided by ECE in 2017:

- 90% of SSPs and IEPs will be finalized in Tienet by October 31, 2018
- 90% of SSPs and IEPs will be reviewed and revised where necessary at each reporting period
- 75% of teachers (n=39) will report implementing at least three supports identified in the SSP/IEP by second reporting period
- 80% of PSTS (n=8) will have weekly meetings with teachers to discuss SSP and IEP design and implementation
- 80% of PSTS (n=8) will participate in an online course in Universal Design for Learning (<http://udlresource.ca/2017/11/a-self-directed-course/>).

Achieved results:

- 95% of SSPs and IEPs were finalized in Tienet by October 31, 2018
- 90% of SSPs and IEPs were reviewed and revised where necessary at each reporting period
- 75% of teachers (n=39) reported implementing at least three supports identified in the SSP/IEP by second reporting period
- 75% of PSTS (n=8) held weekly meetings with teachers to discuss SSP and IEP design and implementation.
- 100% of PSTS (n=8) participated in an online course in Universal Design for Learning

6.2 Principals create conditions to support teachers and support assistants in the use of flexible instructional strategies.

Goals specific to this directive for the 2018-2019 school year, considering on the feedback provided by ECE in 2017:

In 2017-2018, Professional Learning Communities (s) were introduced to all Dehcho staff at the Regional Orientation. This training continued throughout the year with Principals, PSTs and Literacy Leaders. In the 2018-2019 school year, all Dehcho schools will use PLCs and continue training. This PLC process will provide opportunities to support teachers in the use of flexible instructional strategies. It will take place during the 50% collaboration time that is outlined in STIP plans.

REGIONAL Performance Targets

- 100% (n=9) of Dehcho schools will identify a minimum of two flexible instruction strategies that will be explored by classroom teachers and support assistants in the 2018-2019 school year
- 100% (n=8) of PSTs will meet with support assistants biweekly to provide training on their support role with flexible instructional strategies and other areas of need to support student learning.

Achieved results:

- 100% of Dehcho schools identified 2-4 flexible instruction strategies
- 67% of schools implemented the flexible instructional strategies. The other schools implemented one flexible Instructional Strategy
- 75% of PSTs met with support assistants biweekly to provide training on their support role with flexible instructional strategies and other areas of need to support student learning.

6.3 Classroom teachers notify and access the School-based Support Team to support students who experience persistent learning difficulties in spite of the use of responsive teaching strategies or, when a student needs significant enrichment.

Goals specific to this directive for the 2018-2019 school year, considering the feedback provided by ECE in 2017:

- 90% (n=9) of Dehcho schools will have a referral process established at their schools by September 30, 2018
- 90% (n=9) of Dehcho schools will have a referral form for SBST meetings by September 30, 2018
- 90% (n=9) of Dehcho schools will have a written documentation process established for SBST by September 30, 2018
- 90% (n=9) of Dehcho schools will have had a staff review of the Teachers Helping Teachers model for SBST by September 30, 2018
- 90% (n=9) of Dehcho schools will establish a weekly timeslot for SBST meetings that is given priority at the school.

Achieved results:

- 100% (n=9) of Dehcho schools had a referral process established at their schools by November 30, 2018
- 100% (n=9) of Dehcho schools had an approved referral form for SBST meetings by September 30, 2018
- 100% (n=9) of Dehcho schools had a written documentation process established for SBST by November 30, 2018
- 100% (n=9) of Dehcho schools had a staff review of the Teachers Helping Teachers model for SBST by November 30, 2018
- 56% (n=9) of Dehcho schools established and followed a weekly timeslot for SBST meetings. This is identified as an area of need that will require support from the RISC.

6.4 IEPs and SSPs are updated and reviewed in consultation with parents, students, SBST members, education body staff, and other professionals as required.

Goals specific to this directive for the 2018-2019 school year, considering the feedback provided by ECE in 2017:

Achieved results:

REGIONAL GOALS

- 60% of Dehcho School SSPs will indicate **at least** one year's growth in Math and/or Language Arts over the 2018-2019 school year
- 80% of students on an IEP (n=8) will have participated in the Making Action Plans (MAPS) process with their family and/or significant others
- 80% of Dehcho schools (n=9) will provide an outline of the consultation process for IEPs and SSPs and collect data to submit to the Regional Inclusive Schooling Coordinator after each reporting/review period.

- 40% of Dehcho School SSPs indicated **at least** one year's growth in Math and/or Language Arts over the 2018-2019 school year
- 0% of students on an IEP (n=8) participated in the MAPS process with their family and/or significant others. PSTs did not have the training to complete this process
- 67% of Dehcho schools (n=9) provided an outline of the consultation process for IEPs and SSPs and collect data to submit to the Regional Inclusive Schooling Coordinator after each reporting/review period

INDIVIDUAL SCHOOL DATA

ECHO DENE/DEH GÁH/LKES

- SSPs & IEPs will be formally reviewed three times per year with parents and students
- SBST meetings will be held to plan and review all IEPs and SSPs (as required) with school team. This will occur a minimum of three times per school year

RESULTS

- SSPs & IEPs we formally reviewed three times per year with parents and students
- SBST meetings were held to plan and review all IEPs and SSPs (as required) with school team. This occurred three times during the school year.

LKRHS

- SBST meetings will be held three times per year to plan and review all IEPs and SSPs (as required)

with the parents and students

- 100% (n=9) of teachers will collaborate with the PST and contact parents in creating and implementing SSPs two times per year for high school and three times for junior high school.

RESULTS

- SBST meetings were held to plan and review all IEPs and SSPs (as required) with school team. This occurred three times during the school year
- 100% (n=9) of teachers collaborated with the PST creating and implementing SSPs two times per year for high school and three times for junior high school.

Louie Norwegian/Kakisa Lake/Charles Tetcho/Charles Yohin/Chief Julian Yendo

- SSPs & IEPs will be formally reviewed three times per year with parents and students.
- SBST meetings will be held to plan and review all IEPs and SSPs (as required) with school team. This will occur a minimum of three times per school year.

RESULTS

- SSPs & IEPs were formally reviewed three times per year with parents and students
- SBST meetings were held to plan and review all IEPs and SSPs (as required) with school team. This occurred three times during the school year

6.5 Program Support Teachers spend not less than 60% of their time engaged in activities that directly support classroom teachers.

Goals specific to this directive for the 2018-2019 school year, considering the feedback provided by ECE in 2017:

REGIONAL GOALS

- 80% of PSTS (n=8) will participate in the coaching e-course with the Regional Inclusive Schooling Coordinator with completion by June 2019
- 100% of PSTS and Principals (n=17) will participate in the book study “Quiet Leadership” with reflection on how it applies to their schools
- 100% (n=4) of large schools will submit a timetable for PSTs that establishes weekly teacher meetings and co-teaching opportunities that outlines the 60% target each reporting term
- 100% (n=4) of large school Principals will establish a weekly schedule of PST/Teacher meeting time that is mandatory for all teachers by September 30, 2018
- 100% of PSTs (n=8) will have a written plan when co-teaching in any classroom with teachers that is developed by the PST in collaboration with the classroom teacher
- The itinerant PST will spend one week per month in small schools (KLS, CTS, CYS)
- The itinerant PST for small schools will collaborate with staff to develop and follow a timetable for monthly visits that include 60% of PST time directly supporting classroom teachers.

Achieved results:

REGIONAL RESULTS

- 100% of PSTS (n=8) participated in the coaching e-course with the Regional Inclusive Schooling Coordinator. Due to time constraints, only modules 1-5 were completed by June 2019
- 0% of PSTS and Principals (n=17) participated in the book study “Quiet Leadership” due to the demands on the new Principals and PSTS in the region
- 100% (n=4) of large schools submitted a timetable for PSTs that establishes weekly teacher meetings and co-teaching opportunities
- 100% (n=4) of large school Principals established a weekly schedule of PST/Teacher meeting time that was mandatory for all teachers
- 50% of PSTs (n=6) had a written plan when co-teaching. This is identified as an area requiring further RISC support,
- The itinerant PST spent 4 weeks in Kakisa 12 weeks in Samba K’e

5 weeks in Nahanni Butte

6 weeks in Wrigley

(Collaboration and support were also provided through emails, teleconferences and in-person visits)

- The itinerant PST for small schools collaborated with staff to develop and follow a timetable for monthly visits that include 60% of PST time directly supporting classroom teachers.

Student Wellness and Support

7. Education Renewal Objective: Ensuring that student wellness...is promoted and embedded in school experiences, programming and environments.

7.1 Healthy Foods for Learning

Priorities in the 2018-2019 school year:

All (n = 9) Dehcho schools will adhere to the guidelines and parameters for purchasing food/drink provided by the funding organizations.

Achieved results:

- **Echo Dene school:** Fresh fruit, yogurt, and whole grain toast were offered to students throughout every instructional day of the school year
- **Deh Gáh:** Fresh fruit, yogurt, and whole grain toast were offered to students throughout every instructional day of the school year
- **Łíídlı́ Kúé Regional High School:** Healthy breakfast, transition snacks, and additional snacks for hungry students were offered each day throughout the school year. Most of the time food and drinks were sugar free and non-processed
- **Łíídlı́ Kúé Elementary school:** A breakfast program and a mid-morning snack were provided to all students who wished to participate. This program was offered daily in partnership with the Łíídlı́ Kúé First Nation (LKFN) and ran throughout the school year
- **Louie Norwegian, Charles Tetcho, Charles Yohin and Chief Julian Yendo:** The school offered morning and afternoon snack program daily. The foods and drinks were with natural sugar, low sugar and non-processed except for the occasional monthly celebration
- **Kakisa Lake:** The school provided healthy snacks daily and healthy breakfast when required and offered a cooking program for students when funding was available
- The foods and drinks were with natural sugar, low sugar and non-processed except for the occasional monthly celebration.

All the objectives listed above were met.

7.2. Self-Regulation Initiative

Priorities in the 2018-2019 school year:

- Two Dehcho schools will have active school-wide implementation of self-regulation in 2018-2019
- 100% (n=9) of Dehcho schools will have access to training provided by ECE where funding is provided.

Achieved results:

Deh Gáh Elementary and Secondary school and Łíídlı́ Kúé Elementary school had active school-wide implementation of the Self-Regulation

Deh Gáh Elementary and Secondary school

- About 50% of teachers implemented the Self-regulation strategies with fidelity. These included visual schedules, focus tools and environment scans. There was a change in school administration in the middle of the school year who was unfamiliar with the strategies.

Łíídlı́ Kúé Elementary school:

- 80% of teachers implemented a self-regulation strategy with fidelity. These included Zones of Regulation, a Sensory Circuit for breaks, alternate seating and breathing exercises.
- **Łíídlı́ Kúé Elementary school:** 75% of classrooms had a classroom environment that was self-regulation friendly (e.g. reduced visual clutter, soft lighting, reduced noise options and hydration and nutrition options).
- 100% of Dehcho schools had access to the Self-regulation professional Development Training provided by ECE. Approximately 15% of staff accessed these opportunities including the self-regulation mentor group, Foundations courses, book club and the summer symposium.

7.3 Mental Health Initiatives

Priorities in the 2018-2019 school year:

Mental Health Initiatives in the Dehcho will be continued into the 2018-2019 school year.

- 100% (n=9) of Dehcho schools will have access to mental health support in their community.
- 90% (n=8) of PSTs will receive training in Mental Health First Aid.
- 80% of school staff (including support staff) (Grades 7-12) will participate in Go-To Educator Training.
- Three Dehcho schools will participate in the Talking About Mental Illness (TAMI) program.

Achieved results:

- 89% (n=9) of Dehcho schools were able to access Mental Health Support in their community either through the Child and Youth Care Counsellor or services provided by NCTS. Despite numerous postings, a Child and Youth Care Counsellor was not hired for Echo Dene school for the 2018 -2019 school year. The candidates who were offered the position declined. Efforts to fill the position are ongoing.
- The Mental Health First Aid (MHFA) Training did not take place due to Health and Wellness staff turnover including the trainer for MHFA.
- Go to Educator Training did not take place. STIP days had already been scheduled and schools did not want to interfere with their plans
- Three teachers from Dehgáh Elementary school, Echo Dene School and Łíídlıı Kúé Regional High School were trained in the TAMI program. Due to the lateness of the training this program was not offered to students.

7.4 Safe and Caring Schools

Priorities in the 2018-2019 school year:

Achieved results:

The Superintendent will review the Safe School Plans in all schools (n = 9) in anticipation of the review by ECE.

Echo Dene

- Four (two in fall and two in spring) Emergency Evacuation (fire) drills were completed by June 2019.
- Three Lock Down drills were completed by June 2019.
- Four Safe and Caring School Committee meetings were completed by June 2019.
- The JK-6 implemented the bullying prevention WITS and WITS Leads anti-bullying programs. The Fourth R program was implemented for Grades 7-12 by June 2019.
- The FOXY/SMASH Programs was offered by June 2019.
- One LGBTQ2 activity was held before June 2019.

Deh Gáh

- Two Emergency Evacuation (fire) drills were not completed by June 2019
- One Lock Down procedure drill was not completed by June 2019
- Three school- school-based Safe and Caring School Committee meetings were not completed by June 2019
- The K-6 will implement the WITS and WITS Leads programs. The Fourth R program was not implemented for Grades 7-12 by June 2019.
- The FOXY/SMASH and D.A.R.E. Programs were not implemented by June 2019.

Líídlı́ Kúé Regional High school

- Three planned Emergency Evacuation (fire) drills by June 2019 - Objective was met
- One planned Lock Down procedure by June 2019. - Objective was met.
- Two planned school-based Safe and Caring School Committee meetings June 2019. - Only one took place.
- Fourth R will be implemented for all junior high students. - Objective was met.
- Fourth R will be implemented for all high school students during their Career and Life Management (CALM) class. - Objective was met.

- All students will have the opportunity to participate in FOXY/SMASH during the 2018-2019 school year. - Objective was met
- Students will have the opportunity to participate in LGBTQS2+ inclusion activities such as the Gay-Straight Alliance. - Objective was met.

Łíídlı́ Kúé Elementary school

- Four planned Emergency Evacuation (fire) drills by June 2019 - Only two were done.
- Two (external and internal) planned Lock Down procedure drills by June 2019 – Objective not met
- Two planned school-based Safe and Caring School Committee meetings by June 2019 – Objective not met.
- WITS (JK-3) and WITS LEADS (4-6) will be implemented for 100% of students – Objective not met.
- A partnership with Health Promotions (DHSS) will provide monthly information sessions to all grade levels in the areas of health and safety – Objective was met. One planned LGBTQ2 discussion with all school staff. Activities and/or discussion with students will be determined on an as need basis – Objective was met.

LOUIE NORWEGIAN, KAKISA LAKE, CHARLES TETCHO, CHARLES YOHIN, CHIEF J. YENDO

A minimum of four planned Emergency Evacuation (fire) drills.

- A minimum of two planned internal Lock Down procedure drills.
- A minimum of two planned school-based Safe and Caring School Committee meetings.
- Continue Healthy relationship program WITS
 - Staff training on Guidelines for Ensuring LBGQT2S + Inclusion and Safety in NWT Schools

Human Resources Management

School Staff Recruitment and Retention

Dehcho DEC is responsible for ensuring that schools are resourced to meet the priorities and needs of students. Tables 6 and 7 provide details on budgeted and actual General School, Inclusive Schooling, and Indigenous Languages and Education staff for the 2018-2019 school year.

Table 4: Budgeted and Actual Person Years for General School Staff.

		General School Staff									
		Reg Office Admin	Teachers*	Consultants	Secretaries	Custodians	Wellness Counsellors	Bus Drivers	Cooks	School Admin	Total
Budgeted	Regional Office	4	0	1	0	1.5	0	0	0	0	6.5
	<i>Líídlı́ Kúé RHS</i>	0	8	0	1	2	0	0	0	0	11.0
	<i>Echo Dene</i>	0	7	0	0.4	1.5	0	0	0	0	8.9
	<i>Líídlı́ Kúé ES</i>	0	6	0	0.5	1	0	0	0	0	7.5
	<i>CJ Yendo</i>	0	1.5	0	0	0.5	0	0	0	0	2.0
	<i>Deh Gah</i>	0	10.5	0	1	1.5	0	0	0	0	13.0
	<i>C Tetcho</i>	0	2	0	0	0	0	0	0	0	2.0
	<i>L Norwegian</i>	0	1	0	0	0.25	0	0	0	0	1.25
	<i>C Yohin</i>	0	1	0	0	0.5	0	0	0	0	1.5
	<i>Kakisa</i>	0	1	0	0	0	0	0	0	0	1.0
	TOTAL	4	38	1	2.9	8.75	0	0	0	0	54.65
Actual	Regional Office	4	0	0.5	0	1	0	0	0	0	5.5
	<i>Líídlı́ Kúé RHS</i>	0	8	0	1	2	0	0	0	0	11.0
	<i>Echo Dene</i>	0	6	0	1	1.5	0	0	0	0	8.5
	<i>Líídlı́ Kúé ES</i>	0	7	0	0.5	1	0	0	0	0	8.5
	<i>CJ Yendo</i>	0	1.5	0	0	.5	0	0	0	0	2.0
	<i>Deh Gah</i>	0	10	0	1	1.5	0	0	0	0	12.5
	<i>C Tetcho</i>	0	2	0	0	0	0	0	0	0	2.0
	<i>L Norwegian</i>	0	1.5	0	0	0.25	0	0	0	0	1.75
	<i>C Yohin</i>	0	1.5	0	0	0.5	0	0	0	0	2.0
	<i>Kakisa</i>	0	1.5	0	0	.3	0	0	0	0	1.8
	TOTAL	4	39	.5	3.5	8.55	0	0	0	0	55.55

Note: *Teachers include NWTTA members who are classroom teachers, principals, assistant principals, librarians, guidance counsellors, etc.

Table 5: Budgeted and Actual Person Years for Inclusive Schooling and Indigenous Languages and Education Staff.

School	Inclusive Schooling (IS) Staff										Indigenous Languages & Education (ILE) Staff									
	IS Regional Coordinator		Program Support Teachers ³		Support Assistants		Wellness Counsellors		Magnet Facilities		Total IS		ILE Regional Coordinator		IL Instructors		IL Assistants		Total ILE	
	B†	A**	B	A	B	A	B	A	B	A	B	A	B	A	B	A	B	A	B	A
Regional Office	1	1	0	0	0	0	0	0	0	0	1	1	1	1	0	0	0	0	1	1
<i>Łíídlı́ Kúę RHS</i>	0	0	1	1	2	2	0	0	0	0	3	3	0	0	1	1	0	0	1	1
<i>Echo Dene</i>	0	0	2	2.5	0.8	0.8	0	0	0	0	2.8	3.3	0	0	1	1	0	0	1	1
<i>Łíídlı́ Kúę ES</i>	0	0	1	1	2	3	0	0	0	0	3	4	0	0	0	1	0	0	0	1
<i>CJ Yendo</i>	0	0	0.5	0.5	0	0	0	0	0	0	0.5	0.5	0	0	0.5	1	0.5	1.5	1	2.5
<i>Deh Gah</i>	0	0	1.5	2	3	4	0	0	0	0	4.5	6	0	0	0	0	1	1	1	1
<i>C Tetcho</i>	0	0	0	0	0.5	0.5	0	0	0	0	0.5	0.5	0	0	0.5	0.5	0.5	0.5	1	1
<i>L Norwegian</i>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.5	0.5	0.5	.5
<i>C Yohin</i>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.5	0.7	0.5	0.7
<i>Kakisa</i>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.5	0.7	0.5	0.7
TOTAL	1	1	6	7	8.3	10.3	0	0	0	0	15.3	18.3	1	1	3	4.5	3.5	4.9	7.5	10.4

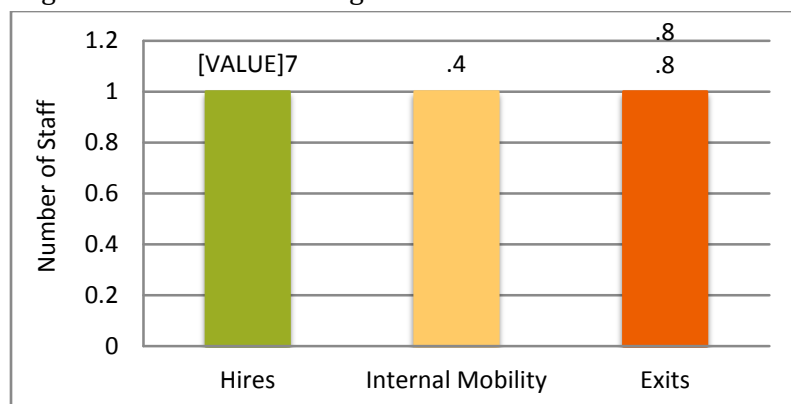
Note: B† - budgeted; A** - actual.

³ Program Support Teachers contribute to the education of students with diverse needs by serving as a colleague, role model and coach for teachers with regards to inclusive instructional practices. In their daily/weekly work, PSTs are not focused on one specific curricular area, but support all student learning – with a particular emphasis on supporting students on Student Support Plans or Individualized Education Plans.

Staffing Actions

Figure 1 below illustrates staffing actions for all education staff in the 2018-19 school year. Hires include all staffing actions that result in education staff entering Dehcho DEC. Internal mobility includes all transfers that occur between DEAs within Dehcho DEC. Exits include all staffing actions that result in education staff leaving employment with the Dehcho DEC.

Figure 1: Education Staffing Actions.



Note: Education staff refers to principals, teachers, support assistants and program support teachers.

Completion of Performance Reviews

Performance reviews are important in developing individual staff growth plans, therefore, all education staff (i.e., principals, teachers, support assistants and program support teachers) is required to undergo performance reviews on a regular basis. In 2018-2019 school year, 10 of education staff participated in performance reviews. Table 8 shows details on the number of planned and actual performance reviews of education staff who were in their evaluation year in 2018-2019.

Table 6: Education staff that underwent performance reviews in 2018-2019 school year.

Number of education staff in their evaluation year	Actual (accounts for any change post-June 30 submission of final Operating Plan)	Number of education staff in their evaluation year that underwent performance reviews	Completion Rate
59	0	10	16.9%

DDEC was not able to complete all evaluations for a few reasons:

First, there was only one person at the central office to evaluate eight principals, with some located in remote communities. A thorough evaluation implies many observations, and each observation might imply a whole day because of flying constraints.

Furthermore, DDEC lost a lot of staff in the middle of the school year and that had a huge impact on teacher and support workers' evaluations. In the course of school year 2018 – 2019 the principal in Fort Providence resigned, and so did the principal and the teacher in Smbaa k'e. Furthermore, DDEC had to relocate the principal and teacher out of Wrigley, and bring in a new principal in the middle of the school year. These are major impediments for a small Education Council and principals coming in the middle of a school year may not necessarily have the time to complete all their evaluations.

Financial Management

Indigenous Languages and Education

Table 7: Details of Indigenous Languages and Education Budget.

		Funding Categories					
		Regional ILE Consultant	IL Instruction Staff	Indigenous Education	Teaching and Learning Centres	Community Support	Total
Budgeted	Regional	143,769	0	40,000	170,000	40,000	393,769
	Łíídlı́ Kúé RHS	0	127,790	21,204	0	25,026	174,020
	Deh Gah	0	94,580	15,693	0	34,502	144,775
	L Norwegian	0	41,004	6,804	0	10,165	57,973
	Kakisa Lake	0	75,318	12,497	0	7,999	95,814
	C Tetcho	0	62,914	10,439	0	12,551	85,904
	C J Yendo	0	115,109	19,100	0	13,370	147,579
	Echo Dene	0	105,211	17,457	0	27,748	150,416
	C Yohin	0	78,370	13,004	0	9,927	101,301
	Łíídlı́ Kúé ES	0	143,445	23,802	0	24,626	191,873
TOTAL	143,769	843,741	180,000	170,000	205,914	1,543,424	
Actual	Regional	140,588	0	72,996	138,469	0	352,053
	Łíídlı́ Kúé RHS	0	144,334	23,356	0	46,152	213,842
	Deh Gah	0	151,446	9,200	0	43,277	203,923
	L Norwegian	0	40,118	5,250	0	15,615	60,983
	Kakisa Lake	0	73,320	6,860	0	15,949	96,129
	C Tetcho	0	62,496	7,290	0	17,501	87,287
	C J Yendo	0	185,700	8,525	0	18,920	213,145
	Echo Dene	0	110,814	11,333	0	26,498	148,645
	C Yohin	0	79,860	0	0	15,877	95,737
	Łíídlı́ Kúé ES	0	133,817	3,785	0	0	137,602
TOTAL	140,588	981,905	148,595	138,469	199,789	1,609,346	

Healthy Foods for Learning

Table 8: Details of Healthy Foods for Learning Budget.

	Allocated Funding	Budgeted Expenses	Actual Expenses
Łífdlų Kúé RHS	8,700	8,700	8,700
Deh Gah	17,300	17,300	17,300
L Norwegian	3,300	3,300	1,369
Kakisa Lake	3,500	3,500	3,190
C Tetcho	4,600	4,600	3,256
C J Yendo	5,100	5,100	3,776
Echo Dene	13,700	13,700	13,700
C Yohin	3,500	3,500	3,540
Łífdlų Kúé ES	8,700	8,700	8,908
TOTAL	68,400	68,400	63,739

Appendix A: Audited Financial Statements

Consolidated Financial Statements of

**DEHCHO DIVISIONAL
EDUCATION COUNCIL**

June 30, 2019

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Financial Statements

June 30, 2019

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MANAGEMENT DISCUSSION AND ANALYSIS

Introduction

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

Vision and Core Strategy

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

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

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

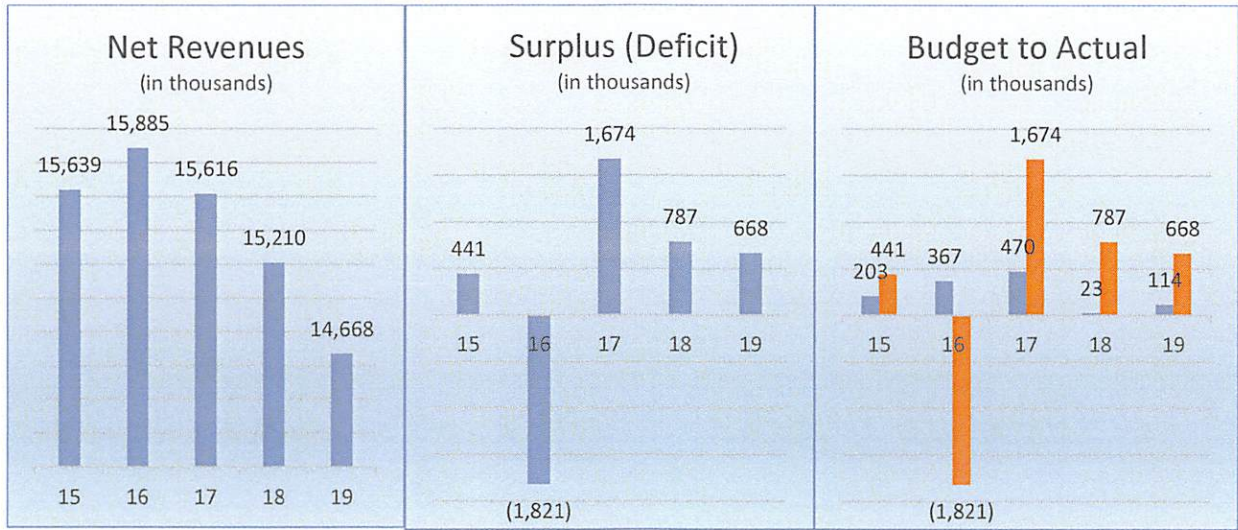
Governance, Trustees and Key Management

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

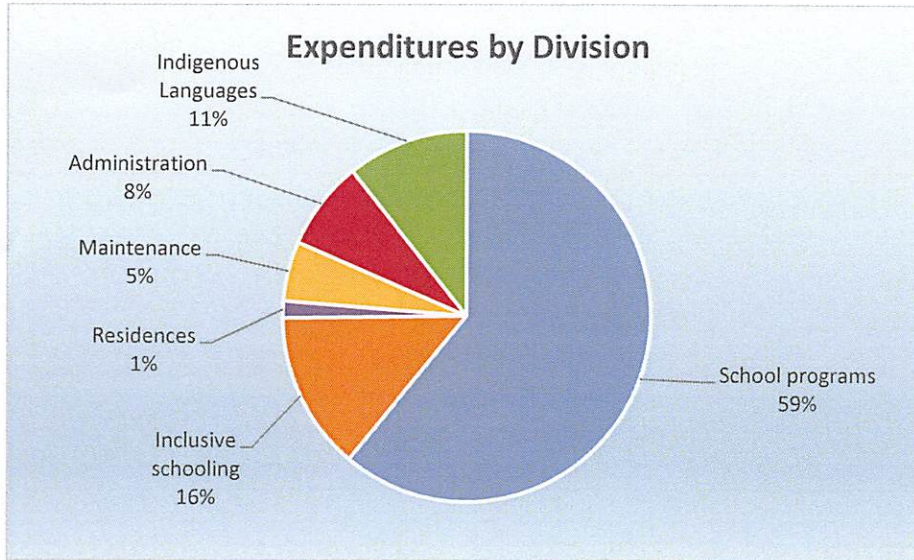
- Fort Providence- Evelyn Sabourin
- Fort Liard- Herbert Berreault
- Fort Simpson- Renalyn Pascua-Matte- Chairperson
- Jean Marie River- Yvonne Norwegian
- Kakisa Lake- Anita Chicot
- Sambaa K'e - Vacant
- Wrigley- Lisa Moses
- Nahanni Butte- Jayne Konisenta

The management staff include Philippe Brulot, who performs the duties of the Superintendent during the fiscal year and was responsible for school operations and overall operations of the Council and David Fiebelkorn who manages the financial and business affairs of the Council.

Key Financial Highlights



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



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

Total Student and Teacher Populations

COMMUNITY	FORT SIMPSON	FORT PROVIDENCE	JEAN MARIE RIVER	KAKISA LAKE	SAMBAA KE Charles	WRIGLEY Chief J	FT LIARD Echo	NAHANNI BUTTE Charles		
SCHOOL	<u>Liidlil Kue High</u>	<u>Liidlil Kue Elem</u>	<u>Deh Gah School</u>	<u>Louie Norwegian</u>	<u>Kakisa L School</u>	<u>Tetcho School</u>	<u>Yendo School</u>	<u>Dene School</u>	<u>Yohin School</u>	TOTAL
STUDENTS										
Beginning of Year Enrollment										
	98	105	122	4	9	23	21.0	106	5.5	493.5
End of Year Enrollment										
	89.5	100	99.5	3	4	16.5	18.0	103	4	437.5
TOTAL BY DISTRICT EDUCATION AUTHOR (DEA) END OF YEAR										
		189.5	99.5	3	4	16.5	18.0	103	4	437.5

**TEACHING
STAFF**

Beginning of Year Teachers	8.5	6	11	1	1	2	1.5	8	1	40
End of Year Teachers	7.5	6	9	1	1	2	1.5	8	1	37
TOTAL BY DISTRICT EDUCATION AUTHORITY (DEA) END OF YEAR		13.5	9	1	1	2	1.5	8	1	37

Operating Environment

The Dehcho Divisional Education Council has been strengthened by sound fiscal and operation management over its history. The Council has enjoyed consistency in key management positions which has allowed for solid financial and administrative decision making. It also has been fortunate in attracting and retaining personnel in key positions. It has developed strong partnership with local groups and organizations and has developed relationships that have benefited the Council and schools. In addition, Council development and training has been a key area of strength in recent years. The Council has experienced some turnover in Principal and teaching staff in recent years which has weakened the consistency in student learning and achievement. The Council sees opportunities in the Education Renewal and Innovation to offer more dynamic education initiatives throughout the region and, with its partnerships with local and First Nations, it has opportunities to improve and develop language and cultural emphasis in education. Declining enrollment and related funding reductions represent a significant risk as well as retention of senior staff members over the next several years. With a new Superintendent beginning in 2018-2019, new initiatives in innovation, technology upgrades and restructuring has begun with positive results.

Financial Conditions

During the fiscal year ending June 30, 2019, the Council budgeted for an operating surplus to maintain the accumulated surplus at a minimal amount. At the same time, it attempted to maintain a similar level of service in the schools and communities. In doing so, the Council budgeted for an

annual surplus of \$ 113,862. During the year, the Council managed to incorporate several recoveries as well as prudent fiscal management, despite declining enrollment, to record a non-consolidated surplus of \$746,439 and a consolidated surplus of \$667,758. When converted to cash flow working capital surplus, the amount of available surplus for future years is less due to adjustments for actuarial personnel related liabilities. This surplus for the 2019 year brought the overall accumulated book surplus up to \$1,488,384 (DEC - \$1,211,359; DEA - \$277,025) after several years of declining enrollment and unexpected costs. Despite a budget deficit planned for 2019-20 of \$726,419, the current cash balance of \$4,241,148 eliminated any liquidity concerns as the Council continues to maintain cost controls in the current year, while contingent liabilities are not a risk to the Council's financial health. The Council's budgeted deficit of \$726,419 for the 2019-20 fiscal year in order to maintain a stable level of service as well as implement several new initiatives for the Council.

Surplus/(Deficit)

	2019	2018
Operating surplus (deficit) before other item	\$ 632,510	\$ 816,968
Other items - Post-employment benefit recovery (expense), Note 17	35,248	(29,663)
Other items - Payroll Expenses, refer to Note 17	-	-
Prior Year Funding Received	-	-
	<u>667,758</u>	<u>787,305</u>
Unfunded Items:		
Change in employee leave and termination benefits	(19,376)	6,077
(Increase)/Decrease in post-employment benefits	(467,488)	(81,418)
Annual Surplus (Deficit)	\$ 180,894	\$ 711,964
	<u>2019</u>	<u>2018</u>
Accumulated Surplus (Deficit)	\$ 1,488,384	\$ 820,626
Employee leave and termination benefit	28,265	47,641
Post-employment benefits	1,578,625	2,046,113
Adjusted Accumulated Surplus (Deficit)	\$ 3,095,274	\$ 2,914,380

Summary and Outlook

During the past two years, the Council was fortunate to add to the surplus from the prior year after recovering from a large deficit in 2016 to return the Council to previous accumulated surplus levels. Despite being affected by several unanticipated and unbudgeted cost and funding reductions due to declining enrollment which reduced its accumulated financial position in a period of declining or stagnant enrollment, the Council was able to combine some cost recoveries along with strong fiscal management to reverse the fiscal trend. It was able to be successful in continuing many new initiatives including distance learning courses, resiliency programs, self-regulation and a new revitalized indigenous language program. Several programs such as literacy development

and Council governance training and development continued. Moving forward, the Council's goals for the upcoming year are to increase student achievement through continuing to provide staff and Council training and to provide programs that meet the needs of our 21st century learners and the goals of Education Renewal. Literacy, distance learning, self-regulation, Indigenous Language revitalization programs and training for Language teachers will continue. New initiatives include: programs in literacy training, and trades introduction. Finally, Council plans to upgrade aging technology and provide ongoing training for education applications including PowerSchool.

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

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


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

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

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

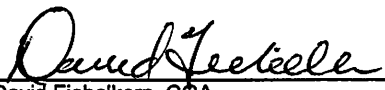
The financial statements have been reported on by Ashton Chartered Accountants. The auditors' report outlines the scope of their audit and their opinion on the presentation of the information included in the financial statements.

Approved and confirmed on behalf of the Dehcho Divisional Education Council



Philippe Brulot
Superintendent
Dehcho Divisional Education Council

Sept 27 / 19
Date



David Fiebelkorn, CGA
Comptroller
Dehcho Divisional Education Council

Sept 27 / 19
Date

INDEPENDENT AUDITOR'S REPORT

To the Minister of Education, Culture and Employment of the GNWT

To the Board of Trustees of the Dehcho Divisional Education Council

Opinion

We have audited the consolidated financial statements of the Dehcho Divisional Education Council, which comprise the consolidated statement of financial position as at June 30, 2019, and the consolidated statements of operations and surplus, changes in net assets (debt), and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, except for the possible effect of the matters described in the Basis of Qualified Opinion paragraph, these consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Dehcho Divisional Education Council as at June 30, 2019, and the results of its financial performance and cash flow for the year then ended in accordance with the Canadian public sector accounting standards.

Basis for Qualified Opinion

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

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Education Body 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 those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

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

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

Independent Auditor's Report (continued)

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 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 Education Body's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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 Education Body's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's 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 auditor's report. However, future events or conditions may cause the Education Body 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 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 Other Legal and Regulatory Requirements

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



ASHTON
Chartered Accountants
Business Advisors

Hay River, NT
September 27, 2019

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Statement of Financial Position

June 30, 2019

	2019	*2018
FINANCIAL ASSETS		
Cash and cash equivalents, Note 4	\$ 4,241,148	\$ 3,624,435
Special purpose funds, Note 5	291,672	300,400
Due from the Government of Canada, Note 13	63,225	-
Accounts receivable, Note 8	116,019	151,419
	<u>\$ 4,712,064</u>	<u>\$ 4,076,254</u>

LIABILITIES

Accounts payable and accrued liabilities, Note 10	\$ 137,884	\$ 46,626
Payroll liabilities, Note 10	1,222,353	909,040
Due to the Government of Canada, Note 13	-	-
Deferred revenue, Note 11	173,900	138,938
Other employee future benefits and compensated absences, Note 17	1,578,625	2,046,113
Trust Liabilities, Note 18	130,918	135,617
	<u>3,243,680</u>	<u>3,276,334</u>
Net Assets (Deficit)	<u>\$ 1,468,384</u>	<u>\$ 799,920</u>

NON-FINANCIAL ASSETS

Prepaid expenses, Note 20	\$ 20,000	\$ 20,706
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ACCUMULATED SURPLUS (DEFICIT)	\$ 1,488,384	\$ 820,626
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* Reclassified for comparative purposes

Represented by:

Accumulated Operating surplus (deficit)		
Divisional Education Council	\$ 1,211,359	\$ 464,920
District Education Authorities	277,025	355,706
	<u>\$ 1,488,384</u>	<u>\$ 820,626</u>

Contractual obligations, Note 22

Contingencies, Note 23

Approved:  Chair
 Superintendent

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Statement of Operations

For the year ended June 30, 2019

	Budget 2019	Actual 2019	Actual *2018
Revenue			
Government of the NWT			
ECE regular contribution	\$ 12,968,962	\$ 13,301,091	\$ 13,816,950
Teaching and Learning Centres, Schedule B	-	124,000	335,000
French language program, Schedule D	55,000	50,000	-
ECE other contributions, Note 31	-	92,901	69,673
Total ECE contributions	13,023,962	13,567,992	14,221,623
GNWT other contributions, Note 32	455,000	300,635	295,771
Total GNWT	13,478,962	13,868,627	14,517,394
Jordan's Principle, Schedule E	-	235,387	-
Government of Canada - other contributions	-	-	60,324
Total Government of Canada contributions	-	235,387	60,324
	13,478,962	14,104,014	14,577,718
Self-Generated Funds			
Rentals	36,000	41,200	42,800
Investment income	15,000	77,377	48,659
Contract and other	132,000	185,571	294,545
	183,000	304,148	386,004
Education Authority self-generated funds, Schedule H-1	-	117,088	147,167
GNWT contributions to Education Authorities, Schedule H-1	-	142,501	99,186
	-	259,589	246,353
	13,661,962	14,667,751	15,210,075
Expenses			
School programs	7,989,063	8,311,151	8,522,987
Inclusive schooling	2,148,090	2,187,116	2,535,816
Student accommodation	190,950	209,201	189,403
Operations and maintenance	844,596	730,148	737,258
Administration	831,977	1,095,371	1,103,488
Aboriginal language/cultural programs	1,543,424	1,502,254	1,304,155
	13,548,100	14,035,241	14,393,107
Operating surplus (deficit) before other item	113,862	632,510	816,968
Other item:			
Post-employment benefit recovery (expense), Note 17	-	35,248	(29,663)
Payroll expense, Note 17	-	-	-
Operating surplus (deficit)	\$ 113,862	\$ 667,758	\$ 787,305
Accumulated surplus (deficit), beginning of year		820,626	33,321
Accumulated surplus (deficit), end of year		\$ 1,488,384	\$ 820,626
* Reclassified for comparative purposes			
Accumulated surplus (deficit) is comprised of the following:			
Accumulated surplus (deficit), end of year		\$ 1,488,384	\$ 820,626
Post employment benefits Unamortized net actuarial (gain)/loss (Note 17)		442,755	999,870
Accumulated surplus (deficit), end of the year		\$ 1,931,139	\$ 1,820,496

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Statement of Change in Net Assets (Debt)

For the year ended June 30, 2019

	2019	2018
Operating Surplus (Deficit)	\$ 667,758	\$ 787,305
Amortization of tangible assets	-	-
Net change in prepaids	706	9,751
(Increase) Decrease in net debt	668,464	797,056
Net assets (debt) beginning of the year	799,920	2,864
Net assets (debt) end of year	\$ 1,468,384	\$ 799,920

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Statement of Cash Flow

For the year ended June 30, 2019

	2019	2018
Operating Activities		
Operating Surplus (Deficit)	\$ 667,758	\$ 787,305
Items not affecting cash:		
Amortization	-	-
Changes in non-cash assets and liabilities		
Decrease (increase) in due from the Government of Canada	(63,225)	56,801
Decrease (increase) in trust assets	-	-
Decrease (increase) in accounts receivable	35,400	(53,591)
Increase (decrease) in accounts payable	91,258	(14,547)
Increase (decrease) in payroll liabilities	313,313	(477,971)
Increase (decrease) in contributions repayable	-	-
Increase (decrease) in due to the Government of Canada	-	-
Increase (decrease) in deferred revenues	34,962	65,055
Increase (decrease) in post-employment benefits	(467,488)	(81,418)
Increase (decrease) in trust liabilities	(4,699)	(565)
Decrease (increase) in prepaids	706	9,751
	(59,773)	(496,485)
Cash provided by operating transactions	607,985	290,820
Financing Activities		
Repayment of capital lease obligation	-	-
Proceeds from capital lease obligation	-	-
Cash provided by financing activities	-	-
Investing Activities		
Disposition of portfolio investments	-	-
Acquisition of portfolio investments	-	-
Cash provided by investing transactions	-	-
Capital transactions		
Acquisition of tangible capital assets	-	-
Proceeds of disposition of tangible capital assets	-	-
Cash provided by capital transactions	-	-
Increase (Decrease) in cash and cash equivalents	607,985	290,820
Cash and cash equivalents, beginning of year	3,924,835	3,634,015
Cash and cash equivalents, end of year	\$ 4,532,820	\$ 3,924,835
Cash consists of :		
Cash and cash equivalents, Note 4	\$ 4,241,148	\$ 3,624,435
Special purpose funds, Note 5	291,672	300,400
	\$ 4,532,820	\$ 3,924,835

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Details of Expenses

For the year ended June 30, 2019

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations and Maintenance	Administration	Indigenous Languages and Education	2019 Total	2019 Budget	2018 Total
Salaries									
Teachers' salaries	\$ 5,727,472	\$ 965,236	\$ -	\$ -	\$ -	\$ -	\$ 6,692,708	\$ 6,781,834	\$ 7,171,636
Instruction assistants	-	871,936	-	-	-	877,706	1,749,642	1,619,295	1,833,769
Non-instructional staff	843,100	187,502	-	642,633	611,265	166,829	2,451,329	2,186,079	2,540,615
Board/Trustee Honoraria	4,150	-	-	-	69,281	83,597	157,028	117,800	167,873
	6,574,722	2,024,674	-	642,633	680,546	1,128,132	11,050,707	10,705,008	11,713,893
Employee Benefits									
Employee benefits and allowances	180,698	109,068	-	17,556	16,602	55,475	379,399	438,629	389,472
Leave and termination	292,154	-	-	-	53,048	-	345,202	446,987	101,568
	472,852	109,068	-	17,556	69,650	55,475	724,601	885,616	491,040
Services Purchased/Contracted									
Professional/Technical Services	-	-	-	-	22,881	290	23,171	35,000	31,291
Postage/Communication	40,398	-	1,394	-	58,427	-	100,219	40,000	148,360
Utilities	-	-	-	-	-	-	-	40,000	-
Travel	208,015	44,614	31,586	-	90,406	96,947	471,568	709,000	436,712
Student Travel (Bussing)	122,484	-	-	-	-	-	122,484	62,000	112,956
Advertising/Printing/Publishing	-	-	-	-	41,308	26,876	68,184	45,000	95,836
Maintenance/Repair	20,556	-	-	55,012	39,962	2,297	117,827	25,000	72,679
Rentals/Leases	22,449	-	-	13,200	22,324	12,476	70,449	78,000	59,969
Other - Contracted Services	102,057	1,700	146,206	1,747	2,712	82,776	337,198	242,000	303,746
	515,959	46,314	179,186	69,959	278,020	221,662	1,311,100	1,276,000	1,261,549
Materials, Supplies and Freight									
Materials	731,261	7,060	27,269	-	66,557	92,434	924,581	635,062	900,527
Freight	16,357	-	2,746	-	598	4,551	24,252	46,414	26,098
	747,618	7,060	30,015	-	67,155	96,985	948,833	681,476	926,625
Contributions and Transfers									
Transfers	-	-	-	-	-	-	-	-	-
Amortization									
	-	-	-	-	-	-	-	-	-
Total	\$ 8,311,151	\$ 2,187,116	\$ 209,201	\$ 730,148	\$ 1,095,371	\$ 1,502,254	\$ 14,035,241	\$ 13,548,100	\$ 14,393,107

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2019

Note 1. Dehcho Divisional Education Council

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

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

Consequently, the Council is dependent on funding from the Department of Education, Culture, and Employment (ECE) of the GNWT. Member Communities have formed local District Education Authorities (DEA) which have assumed responsibility to provide sufficient educational programs within their respective communities.

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

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

Note 2. Summary of Significant Accounting Policies

(a) Basis of Accounting

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

(b) Cash and Cash Equivalents

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

(c) Financial Instruments

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

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

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

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2019

Note 2. Summary of Significant Accounting Policies (continued)

(c) Financial Instruments (continued)

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

(d) Non-Financial Assets

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

(e) Tangible Capital Assets

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

(f) Revenue Recognition

Government Transfers:

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

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

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

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

GNWT – Regular Contributions:

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

Other Contributions:

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

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2019

Note 2. Summary of Significant Accounting Policies (continued)

(f) Revenue Recognition - (Continued)

Deferred Revenue:

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

Investment Income:

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

Special Purpose Funds

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

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

(g) Budget Data

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

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

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

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

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

(h) Measurement Uncertainty

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

(i) Inventories Including Materials and Supplies

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

(j) Payroll Liabilities

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

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2019

Note 2. Summary of Significant Accounting Policies (continued)

(j) Payroll Liabilities (continued)

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

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

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

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

(l) Expenses

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

Note 3. Future Accounting Changes

Future Accounting Changes

Revenues - Section PS 3400

PSAB has approved Section PS 3400, Revenues. This Section establishes standards on how to account for and report on revenue. This Section applies to fiscal years beginning on or after April 1, 2022. Earlier adoption is permitted. This Section may be applied retroactively or prospectively. Management is currently assessing the impact of the standard.

Inter-entity Transactions - Section PS 3420

PSAB approved Section PS 3420, Inter-entity transactions. This section establishes standards on how to account for and report transactions between public sector entities that comprise a government's reporting entity from both a provider and recipient perspective. The new standard is effective for fiscal years beginning on or after April 1, 2018. Earlier adoption is permitted. Management is currently assessing the impact of the standard.

Financial Instruments - Section PS 3450

PSAB has implemented changes to Section PS 3450, Financial instruments that outlines offsetting of financial assets and financial liabilities and the valuation of investments to be measured at fair value. These changes are to be applied on a go forward basis for all fiscal years beginning on or after April 1, 2019. Management is currently assessing the impact of the standard.

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2019

Note 3. Future Accounting Changes (continued)

Student Activity/Fiduciary Funds Policy

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

Adoption of New Accounting Standards

Effective April 1, 2018, the new standard from the PSA Handbook Section PS 3430 – restructuring transactions was adopted. There is no significant impact on the consolidated financial statements as a result of adopting the new standards.

Note 4. Cash and Cash Equivalents

	2019	2018
Cash	\$ 4,241,148	\$ 3,624,435
Short term investments	-	-
	\$ 4,241,148	\$ 3,624,435

Note 5. Special Purpose Funds

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

	2019	2018
Fort Simpson (Liidlii Kue Elementary and Regional High Schools)	\$ 55,348	\$ 68,778
Fort Providence (Deh Gah Elementary/Secondary Schools)	77,952	57,437
Fort Liard (Echo-Dene School)	52,429	40,938
Jean Marie River (Louie Norwegian School)	9,852	15,093
Wrigley (Chief Julian Yendo School)	63,934	80,682
Nahanni Butte (Charles Yohin School)	24,362	24,508
Sambaa K'e (Charles Tetcho School)	8,101	7,426
Kakisa Lake (Territorial School - Kakisa Lake School)	(306)	5,538
	\$ 291,672	\$ 300,400

Note 6. Restricted Assets - Nil Report

Note 7. Portfolio Investments - Nil Report

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2019

Note 8. Accounts Receivable

	Receivables 2019	AFDA 2019	Net 2019	Net 2018
GNWT - ECE	\$ 17,361	\$ -	\$ 17,361	\$ 22,571
GNWT - MACA	-	-	-	8,000
GNWT - FSS	9,611	-	9,611	6,606
GNWT - HSS	-	-	-	12,500
GNWT - ITI	-	-	-	9,661
Aurora College	2,298	-	2,298	1,344
Tli Cho Community Services Agency	300	-	300	-
Commission Scolaire de Francophone	-	-	-	300
Total Due from GNWT	29,570	-	29,570	60,982
WSCC	-	-	-	-
Other	86,449	-	86,449	90,437
Total receivables before amounts due from Government of Canada	116,019	-	116,019	151,419
Government of Canada	63,225	-	63,225	-
	\$ 179,244	\$ -	\$ 179,244	\$ 151,419

Note 9. Inventories - Not Applicable

Note 10. Accounts Payable and Accrued Liabilities

	2019	2018
GNWT - MACA	\$ 13,636	\$ -
WSCC	-	-
Employee source deductions	-	7,636
Accounts payable and accrued liabilities	124,248	38,990
	137,884	46,626
Payroll liabilities		
To GNWT (A)	413,742	-
To Employees (B)	780,346	861,399
Annual Leave	20,540	41,466
Lieu	7,725	6,175
	1,222,353	909,040
	\$ 1,360,237	\$ 955,666

Note A: Amount outstanding to be paid to GNWT by the education board for salaries and wages paid by June 30.

Note B: Amount accrued by the education board for salaries and wages to be paid in July and August.

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2019

Note 11. Deferred Revenue

	2019	2018
GNWT - MACA		
Active After School	\$ 13,850	\$ 15,300
Youth Contributions	17,540	-
Physical Literacy	9,558	38,638
	40,948	53,938
Government of Canada		
Jordan's Principle	72,952	-
Tides Canada Foundation		
NWT on the Land Collaborative	60,000	85,000
	\$ 173,900	\$ 138,938

Note 12. Contribution Repayable - Nil Report

Note 13. Due From and To the Government of Canada

	2019	2018
Receivables - Jordan's Principle	\$ 63,225	\$ -
Payables	\$ -	\$ -

Note 14. Capital Lease Obligations - Nil Report

Note 15. Pension - Not Applicable

Note 16. Long-term Debt - Nil Report

Note 17. Other Employee Future Benefits and Compensated Absences

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

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

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

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2019

Note 17. Other Employee Future Benefits and Compensated Absences (continued)

Valuation Results

The actuarial valuation was completed as at March 31, 2017. The effective date of the next actuarial valuation is March 31, 2020. The liabilities are actuarially determined as the present value of the accrued benefits at February 17, 2018 and the results extrapolated to June 30, 2019. The values presented below are for all the benefits under the Compensated Absences and Termination Benefits for the consolidated Government.

	Severance and removal	Compensated Absences	2019	2018
Changes in Obligation				
Accrued benefit obligations beginning of the year	\$ 855,280	\$ 190,963	\$ 1,046,243	\$ 1,514,010
Current period benefit cost	50,915	16,386	67,301	68,559
Interest accrued	30,743	7,245	37,988	43,098
Benefits payments	(388,360)	(43,880)	(432,240)	(111,081)
Plan amendments	-	-	-	-
Actuarial (gain)/loss	387,085	29,493	416,578	(468,343)
Accrued benefit obligation, end of year	935,663	200,207	1,135,870	1,046,243
Unamortized net actuarial gain	464,235	(21,480)	442,755	999,870
Net future obligation	\$ 1,399,898	\$ 178,727	\$ 1,578,625	\$ 2,046,113
Benefits Expense				
Current period benefit cost	\$ 50,915	\$ 16,386	\$ 67,301	\$ 68,559
Interest cost	30,743	7,245	37,988	43,098
Plan amendments	-	-	-	-
Amortization of actuarial gains	(138,918)	(1,619)	(140,537)	(81,994)
	\$ (57,260)	\$ 22,012	\$ (35,248)	\$ 29,663

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

	Severance and removal	Compensated Absences	2019
2020	\$ 172,625	\$ 37,902	\$ 210,527
2021	119,726	28,189	147,915
2022	99,117	25,593	124,710
2023	85,166	22,185	107,351
2024	59,697	18,863	78,560
	\$ 536,331	\$ 132,732	\$ 669,063

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2019

Note 18. Trust Assets and Liabilities under Administration

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

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

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

	2019	2018
Superintendent Fund	\$ 12,753	\$ 11,501
Steve Rowan Memorial Scholarship Fund	105,767	111,970
Mercedes Benz Scholarship Fund	12,398	12,146
	\$ 130,918	\$ 135,617

The funds associated with th

Note 19. Tangible Capital Asset - Nil Report

Note 20. Prepaid Expenses

	2019	2018
CIBC Visa Deposit	\$ 20,000	\$ 20,000
Prepaid service contracts	-	706
CIBC Visa Deposit	\$ 20,000	\$ 20,706

Note 21. GNWT Assets Provided at No Cost

	Cost	Accumulated Amortization	2019 Net Book Value	2018 Net Book Value
Buildings				
Schools and colleges	\$ 28,474,356	\$ 19,210,757	\$ 9,263,599	\$ 9,701,101
Residences	843,808	553,800	290,008	311,100
Staff Housing	287,453	223,557	63,896	71,079
	\$ 29,605,617	\$ 19,988,114	\$ 9,617,503	\$ 10,083,280

Note 22. Contractual Obligations

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

	Expires in Fiscal Year*	2020	2021	2022	Total
Equipment leases	2022	\$ 39,250	\$ 20,830	\$ 1,411	\$ 61,491
Operational leases	2020	135,000	-	-	135,000
		\$ 174,250	\$ 20,830	\$ 1,411	\$ 196,491

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

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2019

Note 23. Contingencies

With any employer, especially those with a union there are always risks of employee grievances. At the end of the fiscal year there was a grievance that was outstanding from a prior period. In the opinion of management and legal council, the outcome is unknown, no material accrued liability needs to be established. Should any further loss result from the resolution of this claim, such loss will be charged to operations in the year of resolution.

Note 24. Related Parties

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

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

	2019	2018
Accounts payable, Note 10		
Government of the Northwest Territories		
Municipal and Community Affairs	\$ 13,636	\$ -
Other related parties		
NWT Power Corporation	-	-
	\$ 13,636	\$ -
Payroll liabilities, Note 10		
Government of the Northwest Territories	\$ 413,742	\$ -
Deferred Revenues, Note 11		
Government of the Northwest Territories		
Municipal and Community Affairs	\$ 40,948	\$ 53,938
Accounts receivable, Note 8		
	AR 2019	AFDA
Government of the Northwest Territories		
Education, Culture and Employment	\$ 17,361	\$ -
Municipal and Community Affairs	-	-
Financial Shared Services	9,611	-
Health & Social Services (HSS)	-	-
Industry, Tourism and Investment (ITI)	-	-
Total GNWT	26,972	-
Other related parties		
Aurora College	2,298	-
Tli Cho Community Services Agency	300	-
Commission Scolaire de Francophone	-	-
	\$ 29,570	\$ -
		\$ 60,982

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2019

Note 24. Related Parties (continued)

	2019	2018
Revenues		
Government of the Northwest Territories		
ECE - Core contribution	\$ 13,301,091	\$ 13,816,950
ECE - Indigenous Languages and Education, Schedule B	124,000	335,000
ECE - French language program, Schedule D	50,000	-
ECE - other contributions, Note 31	92,901	69,673
MACA - GNWT other Contributions, Note 32	224,980	240,695
ENR - GNWT other Contributions, Note 32	56,937	16,636
DHSS - GNWT other Contributions, Note 32	18,718	38,440
GNWT contributions to Education Authorities, Schedule H-1	142,501	99,186
Department of Finance - rent and custodian	18,120	18,120
Total GNWT	14,029,248	14,634,700
Other related parties		
Aurora College	33,921	33,921
	\$ 14,063,169	\$ 14,668,621

Note 25. Budget

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

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

The budget figures presented are those approved by the Minister of Education, Culture and Employment on September 13, 2018 and have not been audited.

Note 26. Economic Dependence

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

Note 27. Financial Instruments

The Education Body is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Education Body's risk exposure and concentration as of June 30, 2019.

Credit risk

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

Liquidity

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

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2019

Note 27. Financial Instruments (continued)

Market risk

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

Currency risk

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

Interest rate risk

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

Note 28. Expenses by Object

	2019 Budget	2019 Actual	2018 Actual
Compensation	\$ 11,590,624	\$ 11,775,308	\$ 12,204,933
Professional/Technical Services	35,000	23,171	31,291
Postage/Communication	40,000	100,219	148,360
Utilities	40,000	-	-
Travel	709,000	471,568	436,712
Student Travel (Bussing)	62,000	122,484	112,956
Advertising/Printing/Publishing	45,000	68,184	95,836
Maintenance/Repair	25,000	117,827	72,679
Rentals/Leases	78,000	70,449	59,969
Other - Contracted Services	242,000	337,198	303,746
Materials, Supplies and Freight	681,476	948,833	926,625
Amortization	-	-	-
	\$ 13,548,100	\$ 14,035,241	\$ 14,393,107

Note 29. Subsequent Events - Nil Report

Note 30. Comparative Figures

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

Note 31. ECE Other Contributions

	2019	2018
Distance education	\$ 63,415	\$ 39,673
Labour market agreement for persons with disabilities	12,500	24,000
Health and wellness	9,010	-
Special services	7,976	-
Self regulation	-	6,000
	\$ 92,901	\$ 69,673

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2019

Note 32. GNWT Other Contributions

	2019	2018
Municipal and Community Affairs		
Sports and youth programs	\$ 47,000	\$ 21,929
Sport strategy	127,140	127,140
Children and youth resiliency	13,636	13,363
Active after school	17,850	102,260
Mental health youth conference	-	9,000
Other	20,000	10,000
Environment and Natural Resources		
Take a kid trapping	56,937	16,636
Health and Social Services		
Drop the pop	17,018	13,440
Breakfast for learning	1,700	-
Youth conference	-	25,000
Contributions repaid	(13,636)	-
Deferred revenue - GNWT, opening	53,938	10,941
Deferred revenue - GNWT, closing	(40,948)	(53,938)
	\$ 300,635	\$ 295,771

Note 33. Contingent Assets - Nil Report

Note 34. Contractual Rights - Nil Report

DEHCHO DIVISIONAL EDUCATION COUNCIL

Indigenous Languages and Education Expenses

Schedule A

For the year ended June 30, 2019

	Student Instruction	Teaching/ Learning Resources	Professional Development	School Activities and Integrated Community Programs	2019 Total
Salaries					
ALCBE teachers	\$ -	\$ -	\$ -	\$ -	\$ -
Language consultants	140,588	-	-	-	140,588
Instruction assistants	877,706	-	-	-	877,706
Non-instructional staff	-	-	-	-	-
Honoraria	-	42,134	-	-	42,134
Elders in schools	-	-	-	33,763	33,763
	<u>1,018,294</u>	<u>42,134</u>	<u>-</u>	<u>33,763</u>	<u>1,094,191</u>
Employee Benefits					
Employee benefits and allowances	55,475	-	-	-	55,475
	<u>55,475</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>55,475</u>
Services Purchased/Contracted					
Professional services	-	290	-	-	290
Travel	-	47,804	46,146	-	93,950
Student transportation	-	-	-	-	-
Advertising, printing and publishing	-	26,876	-	-	26,876
Maintenance and repairs	-	-	-	-	-
Rentals and leases	-	-	-	-	-
Other contracted services	-	63,942	-	-	63,942
	<u>-</u>	<u>138,912</u>	<u>46,146</u>	<u>-</u>	<u>185,058</u>
Materials, Supplies and Freight					
Materials	70,281	-	-	199,789	270,070
Freight	4,551	-	-	-	4,551
	<u>74,832</u>	<u>-</u>	<u>-</u>	<u>199,789</u>	<u>274,621</u>
Total	\$ 1,148,601	\$ 181,046	\$ 46,146	\$ 233,552	\$ 1,609,345

DEHCHO DIVISIONAL EDUCATION COUNCIL

Indigenous Languages and Education (Contribution Agreement)

Schedule B

For the year ended June 30, 2019

	July 1, 2018 to March 31, 2019	April 1, 2019 to June 30, 2019	Total Fiscal Year 2018/2019
Contribution Agreement Indigenous Languages Revenue			
Funding received	\$ 124,000	\$ -	\$ 124,000
Expenditure			
Salaries	85,003	21,074	106,077
Other O & M	15,480	16,912	32,392
	100,483	37,986	138,469
Surplus (Deficit), March 31, 2019	\$ 23,517		
Surplus (Deficit), June 30, 2019		\$ (37,986)	
Surplus (Deficit) - Total			\$ (14,469)

DEHCHO DIVISIONAL EDUCATION COUNCIL

Inclusive Schooling Expenses

Schedule C

For the year ended June 30, 2019

Function	General Inclusive Schooling	Staff Development	Assistive Technology	Magnet Facilities	Total
Salaries					
Regional Coordinator	\$ 187,502	\$ -	\$ -	\$ -	\$ 187,502
Program Support Teachers	965,236	-	-	-	965,236
Support Assistants	871,936	-	-	-	871,936
Honoraria	-	-	-	-	-
	<u>2,024,674</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,024,674</u>
Employee Benefits					
Employee benefits and allowances	109,068	-	-	-	109,068
	<u>109,068</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>109,068</u>
Services Purchased/Contracted					
Professional and technical services	-	-	-	-	-
Travel	44,614	-	-	-	44,614
Student transportation	-	-	-	-	-
Advertising, printing and publishing	-	-	-	-	-
Maintenance and repairs	-	-	-	-	-
Rentals and leases	-	-	-	-	-
Other contracted services	-	1,700	-	-	1,700
	<u>44,614</u>	<u>1,700</u>	<u>-</u>	<u>-</u>	<u>46,314</u>
Materials, Supplies and Freight					
Materials	7,060	-	-	-	7,060
Freight	-	-	-	-	-
	<u>7,060</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,060</u>
Total	\$ 2,185,416	\$ 1,700	\$ -	\$ -	\$ 2,187,116

DEHCHO DIVISIONAL EDUCATION COUNCIL

French Language Program

Schedule D

For the year ended June 30, 2019

	Contributions from GNWT July 1 to June 30	Commitment from Dehcho July 1 to June 30	Expenses July 1 to June 30	Over/Under Funding
Special projects:				
Core French 1-12 (salary)	\$ 50,000	\$ 50,000	\$ 117,713	\$ (17,713)

DEHCHO DIVISIONAL EDUCATION COUNCIL

Jordan's Principle

Schedule E

For the year ended June 30, 2019

	2019 Budget	2019 Actual	2018 Actual
Revenue			
Government of Canada	\$ -	\$ 308,339	\$ -
	-	308,339	-
Expenses			
Administration	-	-	-
Personnel	-	211,388	-
Transportation	-	-	-
Materials and supplies	-	23,999	-
Rent and utilities	-	-	-
Evaluation	-	-	-
Other	-	-	-
	-	235,387	-
Surplus (Deficit)	\$ -	\$ 72,952	\$ -
Deferred Revenue	\$ -	\$ (72,952)	\$ -

* Included in accounts receivable is an amount of \$63,225 from the 2019 contribution agreement funding that was not yet collected at year end.

DEHCHO DIVISIONAL EDUCATION COUNCIL

Northern Distance Learning

Schedule F

For the year ended June 30, 2019

	Budget	Fort Liard	Fort Simpson	Total	March 31	June 30	Total
Revenue							
Education, Culture and Employment	\$ 63,415	\$ 32,951	\$ 30,464	\$ 63,415	\$ 39,954	\$ 23,461	\$ 63,415
Other	89,585	43,049	46,536	89,585	67,188	22,397	89,585
	153,000	76,000	77,000	153,000	107,142	45,858	153,000
Expenses							
Salaries/Wages							
Instructional Staff	-	-	-	-	-	-	-
<i>Teachers</i>	100,000	90,591	88,692	179,283	134,462	44,821	179,283
<i>On-site support person</i>	50,000	15,580	30,678	46,258	29,143	17,115	46,258
Non-Instructional Staff	-	-	-	-	-	-	-
<i>Moodle (Online strategy)</i>	-	-	-	-	-	-	-
<i>DL Coordinator</i>	-	-	-	-	-	-	-
<i>PD - online learning field</i>	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Services Purchased/Contracted							
Network	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
<i>Coordinator travel</i>	-	-	-	-	-	-	-
Professional Development	-	-	-	-	-	-	-
Communication	-	-	-	-	-	-	-
<i>In-service release</i>	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<i>IT support</i>	-	-	-	-	-	-	-
Materials, Supplies and Freight							
Computer Equipment	-	-	-	-	-	-	-
<i>Document cameras</i>	-	-	-	-	-	-	-
<i>Phone</i>	2,000	1,000	1,000	2,000	1,500	500	2,000
<i>Laptop</i>	-	-	-	-	-	-	-
<i>Video (Monopad)</i>	-	-	-	-	-	-	-
<i>Wireless adapters and splitter</i>	-	-	-	-	-	-	-
Freight	-	-	-	-	-	-	-
Other	1,000	-	3,675	3,675	3,675	-	3,675
Total expenses	153,000	107,171	124,045	231,216	168,780	62,436	231,216
Net surplus/(deficit)	\$ -	\$ (31,171)	\$ (47,045)	\$ (78,216)	\$ (61,638)	\$ (16,578)	\$ (78,216)

DEHCHO DIVISIONAL EDUCATION COUNCIL

Student Success Initiative Projects

Schedule G

For the year ended June 30, 2019

	2019	2018
Revenue		
GNWT - Education, Culture & Employment	\$ 55,000	\$ 55,000
NWT Teachers Association	33,771	39,889
	88,771	94,889
Expenses		
Salaries and wages		
Facilitator fees	-	-
Substitute teacher wages	-	-
Staff	45,000	45,000
Travel		
Facilitator travel	-	-
Airfare	-	11,141
Staff travel	4,096	9,637
Accommodations	-	-
Per diems	-	-
Other expenses	-	-
Student resources		
Room rental	-	-
Refreshments	-	-
Resources	34,856	29,111
Stationary printing	4,819	-
	88,771	94,889
Surplus (Deficit)	\$ -	\$ -

DEHCHO DIVISIONAL EDUCATION COUNCIL

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

Schedule H-1

For the year ended June 30, 2019

	2019 Budget	2019 Actual	2018 Actual
Revenue			
Government of the NWT			
ECE regular contributions	\$ 12,968,962	\$ 13,301,091	\$ 13,816,950
Teaching and Learning Centres, Schedule B	-	124,000	335,000
French language instruction, Schedule D	55,000	50,000	-
ECE other contributions, Note 33	-	92,901	69,673
	13,023,962	13,567,992	14,221,623
GNWT - other contributions, Note 32			
	455,000	300,635	295,771
Total GNWT	13,478,962	13,868,627	14,517,394
Jordan's Principle			
Government of Canada - other contributions	-	235,387	-
	-	-	60,324
Total Government of Canada	-	235,387	60,324
Self-Generated Funds			
Rentals	36,000	41,200	42,800
Investment income	15,000	77,377	48,659
Contract and other	132,000	185,571	294,545
	183,000	304,148	386,004
	13,661,962	14,408,162	14,963,722
Expenditure			
School programs	7,989,063	7,993,295	8,378,175
Inclusive schooling	2,148,090	2,187,116	2,535,816
Student accommodations	190,950	209,201	189,403
Operations and maintenance	844,596	722,031	729,360
Administration	831,977	975,983	1,040,110
Aboriginal language/cultural programs	1,543,424	1,609,345	1,345,374
	13,548,100	13,696,971	14,218,238
Excess of Revenue over Expenditure before other items	\$ 113,862	\$ 711,191	\$ 745,484
Other Items:			
Post-employment benefit recovery (expense), Note 17		35,248	(29,663)
Payroll Expenses, Note 17		-	-
Excess (Deficiency) of Revenue over Expenditure	\$	746,439	\$ 715,821
Accumulated surplus (deficit), beginning of year		464,920	(250,901)
Accumulated surplus (deficit), end of year	\$	1,211,359	\$ 464,920

DEHCHO DIVISIONAL EDUCATION COUNCIL

Details of Council Expenses (Non-Consolidated)

Schedule H-2

For the year ended June 30, 2019

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Indigenous Languages and Education	2019 Total	2019 Budget	*2018 Total
Salaries									
Teachers' salaries	\$ 5,973,932	\$ 965,236	\$ -	\$ -	\$ -	\$ -	\$ 6,939,168	\$ 6,781,834	\$ 7,273,922
Instruction Assistant	-	871,936	-	-	-	877,706	1,749,642	1,619,295	1,800,480
Non Instructional Staff	575,466	187,502	-	634,516	576,781	140,588	2,114,853	2,186,079	2,330,000
Board/Trustee Honoraria	-	-	-	-	23,240	75,897	99,137	117,800	132,674
	6,549,398	2,024,674	-	634,516	600,021	1,094,191	10,902,800	10,705,008	11,537,076
Employee Benefits									
Employee benefits and allowances	180,236	109,068	-	17,556	16,602	55,475	378,937	438,629	388,659
Leave and termination	292,154	-	-	-	53,048	-	345,202	446,987	101,568
	472,390	109,068	-	17,556	69,650	55,475	724,139	885,616	490,227
Services Purchased/Contracted									
Professional/Technical Services	-	-	-	-	22,881	290	23,171	35,000	31,291
Postage/Communication	40,398	-	1,394	-	57,315	-	99,107	40,000	148,634
Utilities	-	-	-	-	-	-	-	40,000	-
Travel	191,007	44,614	31,586	-	89,318	93,950	450,475	709,000	575,383
Student Travel (Bussing)	43,871	-	-	-	-	-	43,871	62,000	46,500
Advertising/Printing/Publishing	-	-	-	-	41,308	26,876	68,184	45,000	95,836
Maintenance/Repair	20,556	-	-	55,012	39,662	-	115,230	25,000	72,801
Rentals/Leases	23,049	-	-	13,200	22,192	-	58,441	78,000	58,176
Other - Contracted Services	-	1,700	146,206	1,747	-	63,942	213,595	242,000	147,005
	318,881	46,314	179,186	69,959	272,676	185,058	1,072,074	1,276,000	1,175,626
Materials, Supplies and Freight									
Materials	636,269	7,060	27,269	-	33,636	70,281	774,515	635,062	783,433
Freight	16,357	-	2,746	-	-	4,551	23,654	46,414	26,698
	652,626	7,060	30,015	-	33,636	74,832	798,169	681,476	810,131
Contributions and Transfers									
Transfers to DEA	-	-	-	-	-	199,789	199,789	-	205,178
Amortization									
	-	-	-	-	-	-	-	-	-
Total	\$ 7,993,295	\$ 2,187,116	\$ 209,201	\$ 722,031	\$ 975,983	\$ 1,609,345	\$ 13,696,971	\$ 13,548,100	\$ 14,218,238

* Reclassified for comparative purposes

DEHCHO DIVISIONAL EDUCATION COUNCIL

District Education Authority Operations Summary

Non-Consolidated

For the year ended June 30, 2019

Schedule I-1

	Fort Simpson	Fort Providence	Fort Liard	Jean Marie River	Wrigley	Nahanni Butte	Sambaa K'e	Kakisa Lake	Total
Revenue									
Operating contributions from Divisional Council	\$ 46,152	\$ 43,277	\$ 26,498	\$ 15,615	\$ 18,920	\$ 15,877	\$ 17,501	\$ 15,949	\$ 199,789
Other contributions from Divisional Council	98,708	253,527	38,571	6,298	4,000	-	9,982	15,949	427,035
Contributions from GNWT	8,190	124,936	-	-	1,375	-	-	8,000	142,501
Self-generated funds	84,555	11,316	5,973	8,687	2,557	-	-	4,000	117,088
	<u>237,605</u>	<u>433,056</u>	<u>71,042</u>	<u>30,600</u>	<u>26,852</u>	<u>15,877</u>	<u>27,483</u>	<u>43,898</u>	<u>886,413</u>
Expenditure									
School programs	227,521	381,392	35,940	9,905	35,909	14,958	946	26,456	733,027
Inclusive schooling	-	-	-	-	-	-	-	-	-
Student accommodations	-	-	-	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-	8,117	-	8,117
Administration	33,571	33,991	6,575	9,268	7,691	1,065	12,245	14,982	119,388
Aboriginal language/cultural programs	8,975	65,070	17,036	7,981	-	-	5,500	-	104,562
	<u>270,067</u>	<u>480,453</u>	<u>59,551</u>	<u>27,154</u>	<u>43,600</u>	<u>16,023</u>	<u>26,808</u>	<u>41,438</u>	<u>965,094</u>
Excess (Deficiency) of Revenue over Expenditure	(32,462)	(47,397)	11,491	3,446	(16,748)	(146)	675	2,460	(78,681)
Accumulated surplus, beginning of year	61,142	120,379	40,938	15,093	80,682	24,508	7,426	5,538	355,706
Accumulated surplus, end of year	\$ 28,680	\$ 72,982	\$ 52,429	\$ 18,539	\$ 63,934	\$ 24,362	\$ 8,101	\$ 7,998	\$ 277,025
Composition of Ending Accumulated Surplus									
Cash	\$ 55,348	\$ 77,952	\$ 34,647	\$ 9,852	\$ 63,934	\$ 24,362	\$ 8,101	\$ (306)	\$ 273,890
Investment in GIC	-	-	17,782	-	-	-	-	-	17,782
Accounts receivable	-	4,774	-	8,687	-	-	-	8,304	21,765
Accounts payable	(26,668)	(9,744)	-	-	-	-	-	-	(36,412)
	<u>\$ 28,680</u>	<u>\$ 72,982</u>	<u>\$ 52,429</u>	<u>\$ 18,539</u>	<u>\$ 63,934</u>	<u>\$ 24,362</u>	<u>\$ 8,101</u>	<u>\$ 7,998</u>	<u>\$ 277,025</u>

DEHCHO DIVISIONAL EDUCATION COUNCIL

Details of DEA Expenses Summary

Non-Consolidated

For the year ended June 30, 2019

Schedule I-2

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations and Maintenance	Administration	Indigenous Languages and Education	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non-instructional Staff	279,776	-	-	8,117	34,484	26,241	348,618
Board/Trustee Honorarium	4,150	-	-	-	46,041	7,700	57,891
	<u>283,926</u>	<u>-</u>	<u>-</u>	<u>8,117</u>	<u>80,525</u>	<u>33,941</u>	<u>406,509</u>
Employee Benefits							
Employee Benefits and Allowances	1,872	-	-	-	-	-	1,872
Leave and Termination	-	-	-	-	-	-	-
	<u>1,872</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,872</u>
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	1,112	-	1,112
Utilities	-	-	-	-	-	-	-
Travel	29,008	-	-	-	1,088	2,997	33,093
Student Travel (Bussing)	130,594	-	-	-	-	-	130,594
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	300	2,297	2,597
Rentals/Leases	-	-	-	-	132	12,476	12,608
Other - Awards	14,239	-	-	-	680	-	14,919
Other - Contracted Services	32,818	-	-	-	2,032	9,284	44,134
Other - School Programs	55,000	-	-	-	-	9,550	64,550
	<u>261,659</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,344</u>	<u>36,604</u>	<u>303,607</u>
Materials/Supplies/Freight							
Materials	185,570	-	-	-	32,921	34,017	252,508
Freight	-	-	-	-	598	-	598
	<u>185,570</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>33,519</u>	<u>34,017</u>	<u>253,106</u>
Total	\$ 733,027	\$ -	\$ -	\$ 8,117	\$ 119,388	\$ 104,562	965,094

FORT SIMPSON

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2019

	2019 Budget	2019 Actual	2018 Actual
Revenues			
Contributions from Divisional Council	\$ 46,152	\$ 46,152	\$ 48,572
Other - Dehcho DEC	-	98,708	60,956
Other - Contributions from GNWT	-	8,190	7,950
Other	-	84,555	92,833
	46,152	237,605	210,311
Expenses			
School programs	29,652	227,521	112,606
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	-	-
Administration	12,500	33,571	71,323
Aboriginal language/cultural programs	4,000	8,975	8,580
	46,152	270,067	192,509
Surplus (Deficit)	\$ -	(32,462)	17,802
Opening equity		61,142	43,340
Closing equity		\$ 28,680	\$ 61,142
Composition of Closing Equity			
Cash		\$ 55,348	\$ 68,778
Accounts receivable		-	-
Accounts payable		(26,668)	(7,636)
		\$ 28,680	\$ 61,142

FORT SIMPSON

District Education Authority
Details of Expenses - Non-Consolidated

For the year ended June 30, 2019

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Indigenous Languages and Education	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	79,582	-	-	-	-	-	79,582
Board/Trustee Honoraria	-	-	-	-	11,682	-	11,682
	<u>79,582</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,682</u>	<u>-</u>	<u>91,264</u>
Employee Benefits							
Employee Benefits/Allowances	1,872	-	-	-	-	-	1,872
Leave and Termination Benefits	-	-	-	-	-	-	-
	<u>1,872</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,872</u>
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	900	-	-	-	-	-	900
Student Travel (Bussing)	123,169	-	-	-	-	-	123,169
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Student Awards	6,572	-	-	-	-	-	6,572
Other - Contracted Services	-	-	-	-	710	-	710
Other - School programs	5,569	-	-	-	-	8,000	13,569
	<u>136,210</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>710</u>	<u>8,000</u>	<u>144,920</u>
Materials/Supplies/Freight							
Materials	9,857	-	-	-	20,628	975	31,460
Freight	-	-	-	-	551	-	551
	<u>9,857</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,179</u>	<u>975</u>	<u>32,011</u>
Total	\$ 227,521	\$ -	\$ -	\$ -	\$ 33,571	\$ 8,975	\$ 270,067

FORT PROVIDENCE

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2019

	2019 Budget	2019 Actual	2018 Actual
Revenue			
Contributions from Divisional Council	\$ 43,277	\$ 43,277	\$ 45,367
Other - Dehcho DEC	-	253,527	318,959
Other - Contributions from GNWT	-	124,936	84,236
Other	-	11,316	32,038
	<u>43,277</u>	<u>433,056</u>	<u>480,600</u>
Expenses			
School programs	20,002	381,392	330,528
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	-	-
Administration	21,275	33,991	45,115
Aboriginal language/cultural programs	2,000	65,070	83,028
	<u>43,277</u>	<u>480,453</u>	<u>458,671</u>
Surplus (Deficit)	\$ -	(47,397)	21,929
Opening equity		120,379	98,450
Closing equity		\$ 72,982	\$ 120,379
Composition of Closing Equity			
Cash		\$ 77,952	\$ 57,437
Accounts receivable		4,774	62,942
Accounts payable		(9,744)	-
		<u>\$ 72,982</u>	<u>\$ 120,379</u>

FORT PROVIDENCE

District Education Authority
 Details of Expenses - Non-Consolidated

For the year ended June 30, 2019

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Indigenous Languages and Education	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	199,857	-	-	-	9,318	4,366	213,541
Board/Trustee Honoraria	1,000	-	-	-	12,617	7,700	21,317
	<u>200,857</u>	-	-	-	<u>21,935</u>	<u>12,066</u>	<u>234,858</u>
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	1,112	-	1,112
Utilities	-	-	-	-	-	-	-
Travel	26,502	-	-	-	-	2,997	29,499
Student Travel (Bussing)	7,425	-	-	-	-	-	7,425
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	2,297	2,297
Rentals/Leases	-	-	-	-	-	12,476	12,476
Other - Awards/Gifts	2,859	-	-	-	-	-	2,859
Other - Contracted Services	28,932	-	-	-	179	9,284	38,395
Other - School programs	8,954	-	-	-	-	-	8,954
	<u>74,672</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,291</u>	<u>27,054</u>	<u>103,017</u>
Materials/Supplies/Freight							
Materials	105,863	-	-	-	10,718	25,950	142,531
Freight	-	-	-	-	47	-	47
	<u>105,863</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,765</u>	<u>25,950</u>	<u>142,578</u>
Total	\$ 381,392	\$ -	\$ -	\$ -	\$ 33,991	\$ 65,070	\$ 480,453

FORT LIARD

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2019

	2019 Budget	2019 Actual	2018 Actual
Revenue			
Contributions from Divisional Council	\$ 26,498	\$ 26,498	\$ 27,928
Other - Dehcho DEC	-	38,571	46,755
Other - Contributions from GNWT	-	-	-
Other	-	5,973	1,388
	26,498	71,042	76,071
Expenses			
School programs	15,248	35,940	45,881
Inclusive Schooling	-	-	-
School accommodations	-	-	-
Operations and maintenance	-	-	-
Administration	9,250	6,575	7,895
Aboriginal language/cultural programs	2,000	17,036	11,764
	26,498	59,551	65,540
Surplus (Deficit)	\$ -	11,491	10,531
Opening equity		40,938	30,407
Closing equity		\$ 52,429	\$ 40,938
Composition of Closing Equity			
Cash		\$ 34,647	\$ 40,938
Investment in GIC		17,782	-
Accounts receivable		-	-
Accounts payable		-	-
		\$ 52,429	\$ 40,938

FORT LIARD

District Education Authority
Details of Expenses - Non-Consolidated

For the year ended June 30, 2019

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Indigenous Languages and Education	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	337	-	-	-	-	12,075	12,412
Board/Trustee Honoraria	-	-	-	-	5,201	-	5,201
	<u>337</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,201</u>	<u>12,075</u>	<u>17,613</u>
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Student Transportation	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Awards	4,508	-	-	-	-	-	4,508
Other - Contracted Services	-	-	-	-	149	-	149
Other - Local Programs	560	-	-	-	-	1,550	2,110
	<u>5,068</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>149</u>	<u>1,550</u>	<u>6,767</u>
Materials/Supplies/Freight							
Materials	30,535	-	-	-	1,225	3,411	35,171
Freight	-	-	-	-	-	-	-
	<u>30,535</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,225</u>	<u>3,411</u>	<u>35,171</u>
Total	\$ 35,940	\$ -	\$ -	\$ -	\$ 6,575	\$ 17,036	\$ 59,551

JEAN MARIE RIVER

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2019

	2019 Budget	2019 Actual	2018 Actual
Revenues			
Contributions from Divisional Council	\$ 15,615	\$ 15,615	\$ 15,835
Other - Dehcho DEC	-	6,298	10,078
Other - Contributions from GNWT	-	-	-
Other	-	8,687	1,525
	15,615	30,600	27,438
Expenses			
School programs	2,665	9,905	13,217
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	-	-
Administration	10,950	9,268	10,863
Aboriginal language/cultural programs	2,000	7,981	1,033
	15,615	27,154	25,113
Surplus (Deficit)	\$ -	3,446	2,325
Opening equity		15,093	12,768
Closing equity		\$ 18,539	\$ 15,093
Composition of Closing Equity			
Cash		\$ 9,852	\$ 15,093
Accounts receivable		8,687	-
Accounts payable		-	-
		\$ 18,539	\$ 15,093

JEAN MARIE RIVER

District Education Authority
Details of Expenses - Non-Consolidated

For the year ended June 30, 2019

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Indigenous Languages and Education	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	-	-	-	-	5,635	4,300	9,935
Board/Trustee Honoraria	3,150	-	-	-	2,280	-	5,430
	<u>3,150</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,915</u>	<u>4,300</u>	<u>15,365</u>
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	1,606	-	-	-	-	-	1,606
Student Travel (Bussing)	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	300	-	300
Rentals/Leases	-	-	-	-	-	-	-
Other - Awards	300	-	-	-	680	-	980
Other - Contracted Services	-	-	-	-	148	-	148
Other - School Programs	1,050	-	-	-	-	-	1,050
	<u>2,956</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,128</u>	<u>-</u>	<u>4,084</u>
Materials/Supplies/Freight							
Materials	3,799	-	-	-	225	3,681	7,705
Freight	-	-	-	-	-	-	-
	<u>3,799</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>225</u>	<u>3,681</u>	<u>7,705</u>
Total	\$ 9,905	\$ -	\$ -	\$ -	\$ 9,268	\$ 7,981	\$ 27,154

WRIGLEY

District Education Authority Statement of Operations - Non-Consolidated

For the year ended June 30, 2019

	2019 Budget	2019 Actual	2018 Actual
Revenue			
Contributions from Divisional Council	\$ 18,920	\$ 18,920	\$ 18,865
Other - Dehcho DEC	-	4,000	-
Other - Contributions from GNWT	-	1,375	-
Other	-	2,557	13,926
	<u>18,920</u>	<u>26,852</u>	<u>32,791</u>
Expenses			
School programs	4,870	35,909	12,139
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	-	-
Administration	12,050	7,691	4,418
Aboriginal language/cultural programs	2,000	-	-
	<u>18,920</u>	<u>43,600</u>	<u>16,557</u>
Surplus (Deficit)	\$ -	(16,748)	16,234
Opening equity		80,682	64,448
Closing equity		<u>\$ 63,934</u>	<u>\$ 80,682</u>
Composition of Closing Equity			
Cash		\$ 63,934	\$ 80,682
Accounts receivable		-	-
Accounts payable		-	-
		<u>\$ 63,934</u>	<u>\$ 80,682</u>

WRIGLEY

District Education Authority
 Details of Expenses - Non-Consolidated

For the year ended June 30, 2019

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations and Maintenance	Administration	Indigenous Languages and Education	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	-	-	-	-	-	-	-
Board/Trustee Honoraria	-	-	-	-	6,325	-	6,325
	-	-	-	-	6,325	-	6,325
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	1,088	-	1,088
Student Travel (Bussing)	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Awards	-	-	-	-	-	-	-
Other - Contracted Services	-	-	-	-	278	-	278
Other - Local programs	23,909	-	-	-	-	-	23,909
	23,909	-	-	-	1,366	-	25,275
Materials/Supplies/Freight							
Materials	12,000	-	-	-	-	-	12,000
Freight	-	-	-	-	-	-	-
	12,000	-	-	-	-	-	12,000
Total	\$ 35,909	\$ -	\$ -	\$ -	\$ 7,691	\$ -	\$ 43,600

NAHANNI BUTTE

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2019

	2019 Budget	2019 Actual	2018 Actual
Revenues			
Contributions from Divisional Council	\$ 15,877	\$ 15,877	\$ 15,932
Other - Dehcho DEC	-	-	-
Other - Contributions from GNWT	-	-	-
Other	-	-	-
	<u>15,877</u>	<u>15,877</u>	<u>15,932</u>
Expenses			
School programs	2,927	14,958	12,434
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	-	-
Administration	10,950	1,065	885
Aboriginal language/cultural programs	2,000	-	-
	<u>15,877</u>	<u>16,023</u>	<u>13,319</u>
Surplus (Deficit)	\$ -	(146)	2,613
Opening equity		24,508	21,895
Closing equity		\$ 24,362	\$ 24,508
Composition of Closing Equity			
Cash		\$ 24,362	\$ 24,508
Accounts receivable		-	-
Accounts payable		-	-
		<u>\$ 24,362</u>	<u>\$ 24,508</u>

NAHANNI BUTTE

District Education Authority
 Details of Expenses - Non-Consolidated

For the year ended June 30, 2019

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Indigenous Languages and Education	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	-	-	-	-	-	-	-
Board/Trustee Honoraria	-	-	-	-	725	-	725
	-	-	-	-	725	-	725
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Student Travel (Bussing)	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Awards	-	-	-	-	-	-	-
Other - Contracted Services	-	-	-	-	215	-	215
Other - School Programs	14,958	-	-	-	-	-	14,958
	14,958	-	-	-	215	-	15,173
Materials/Supplies/Freight							
Materials	-	-	-	-	125	-	125
Freight	-	-	-	-	-	-	-
	-	-	-	-	125	-	125
Total	\$ 14,958	\$ -	\$ -	\$ -	\$ 1,065	\$ -	\$ 16,023

Sambaa K'e (formerly Trout Lake)

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2019

	2019 Budget	2019 Actual	2018 Actual
Revenue			
Contributions from Divisional Council	\$ 17,501	\$ 17,501	\$ 16,840
Other - Dehcho DEC	-	9,982	9,298
Other - Contributions from GNWT	-	-	-
Other	-	-	3,420
	17,501	27,483	29,558
Expenses			
School programs	4,551	946	780
Inclusive schooling	-	-	-
Student accomodations	-	-	-
Operations and maintenance	-	8,117	7,898
Administration	10,950	12,245	15,416
Aboriginal language/cultural programs	2,000	5,500	6,938
	17,501	26,808	31,032
Surplus (Deficit)	\$ -	675	(1,474)
Opening equity		7,426	8,900
Closing equity		\$ 8,101	\$ 7,426
Composition of Closing Equity			
Cash		\$ 8,101	\$ 7,426
Accounts receivable		-	-
Accounts payable		-	-
		\$ 8,101	\$ 7,426

Sambaa K'e (formerly Trout Lake)

District Education Authority
 Details of Expenses - Non-Consolidated

For the year ended June 30, 2019

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Indigenous Languages and Education	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	-	-	-	8,117	4,681	5,500	18,298
Board/Trustee Honoraria	-	-	-	-	7,211	-	7,211
	-	-	-	8,117	11,892	5,500	25,509
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Student Travel (Bussing)	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Contracted Services	-	-	-	-	-	-	-
Other - Contracted Services	-	-	-	-	353	-	353
Other - Contracted Services	-	-	-	-	-	-	-
	-	-	-	-	353	-	353
Materials/Supplies/Freight							
Materials	946	-	-	-	-	-	946
Freight	-	-	-	-	-	-	-
	946	-	-	-	-	-	946
Total	\$ 946	\$ -	\$ -	\$ 8,117	\$ 12,245	\$ 5,500	\$ 26,808

KAKISA LAKE

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2019

	2019 Budget	2019 Actual	2018 Actual
Revenues			
Contributions from Divisional Council	\$ 15,949	\$ 15,949	\$ 15,839
Other - Dehcho DEC	-	15,949	12,578
Other - Contributions from GNWT	-	8,000	7,000
Other	-	4,000	2,037
	<u>15,949</u>	<u>43,898</u>	<u>37,454</u>
Expenditure			
School programs	2,999	26,456	16,438
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	-	-
Administration	10,950	14,982	18,794
Aboriginal language/cultural programs	2,000	-	698
	<u>15,949</u>	<u>41,438</u>	<u>35,930</u>
Surplus (Deficit)	\$ -	2,460	1,524
Opening equity		5,538	4,014
Closing equity		\$ 7,998	\$ 5,538
Composition of Closing Equity			
Cash		\$ (306)	\$ 5,538
Accounts receivable		8,304	-
Accounts payable		-	-
		<u>\$ 7,998</u>	<u>\$ 5,538</u>

KAKISA LAKE

District Education Authority
 Details of Expenses - Non-Consolidated

For the year ended June 30, 2019

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Indigenous Languages and Education	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	-	-	-	-	14,850	-	14,850
Board/Trustee Honoraria	-	-	-	-	-	-	-
	-	-	-	-	14,850	-	14,850
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Student Travel (Bussing)	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	132	-	132
Other - Awards	-	-	-	-	-	-	-
Other - Contracted Services	3,886	-	-	-	-	-	3,886
Other - School Programs	-	-	-	-	-	-	-
	3,886	-	-	-	132	-	4,018
Materials/Supplies/Freight							
Materials	22,570	-	-	-	-	-	22,570
Freight	-	-	-	-	-	-	-
	22,570	-	-	-	-	-	22,570
Total	\$ 26,456	\$ -	\$ -	\$ -	\$ 14,982	\$ -	41,438



Dettah District Education Authority Annual Report for 2018-2019 School Year

September 30, 2019





Administration scolaire de district de Dettah Rapport annuel pour l'année scolaire 2018-2019

30 septembre 2019



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Purpose of the Annual Report

The Dettah District Education Authority (DDEA) Annual Report for the 2018-2019 school year was prepared in compliance with the *Financial Administration Act* that requires Northwest Territories (NWT) Education Bodies to report on their operations, compliance with educational directives, and implementation of activities and initiatives in line with the Government of the Northwest Territories (GNWT) Mandate and the Minister of Education's direction.

The annual report is one of the key components of the Education Accountability Framework that was implemented in 2016 as part of the *Education Renewal and Innovation Framework (ERI): Directions for Change (2013)* and following new requirements of the *Financial Administration Act* that were put in force in 2016. The purpose of the annual report is to ensure that Education Bodies remain accountable to their operating plans.

The current annual report is based on the 2018-2019 Operating Plan that was approved by the Minister on September 30, 2018 and tabled in the Legislative Assembly on November 1, 2018.

Annual Report - Executive Summary

The annual report for the 2018-2019 school year was prepared in compliance with the *Financial Administration Act* that requires Northwest Territories (NWT) Education Bodies to report on their operations, compliance to educational directives, and implementation of activities and initiatives in line with the Government of the Northwest Territories (GNWT) Mandate and the Minister of Education's direction.

The following table summarizes the successes and areas for improvement for the school year:

Kaw Tay Whee School is working diligently to build a whole school approach to use of Wilhìdeh language. In addition to using a core language-learning model, we have supported further language learning through visual representation so students see more of the language in all of the classrooms and around the communal areas of the school. We have witnessed and heard students speaking more in the school and parents are providing positive feedback, noting that students are teaching parents and families the language.

Students wrote, produced, and starred in films for the DeadNorth Circumpolar Film Festival and won awards at DeadNorth and ZomBear, Wilhìdeh word of the day films, opened their own online store to promote their films. One of their films was also an official selection of a film festival in Toronto where they were awarded "Most Promising Debut".

In order to better serve our school and community, a high number of school staff are now trained in Applied Suicide Intervention Skills Training and Mental Health First Aid, and our school participates in the Northern Therapeutic and Counselling Services (NCTS) program as well as receives support from the Territorial Based Support Team Mental Health consultant.

The school has made strong enhancements to Individual Education Programs (IEPs), designed programs around student interests and put students in a leadership role within the school.

The DEA and school team continue to work as a collaborative, cooperative team to put the needs of students first. 100% of DDEA meetings had quorum in 2018-2019.

Rapport annuel — Sommaire

Le rapport annuel pour l'année scolaire 2018-2019 a été préparé conformément à la *Loi sur la gestion des finances publiques*. Cette loi stipule que les organismes ténois du milieu de l'éducation doivent rendre compte de leurs activités, de leur conformité aux directives sur l'éducation et de leur mise en œuvre des activités et initiatives qui s'inscrivent dans le mandat du GTNO et dans les orientations du ministre de l'Éducation.

L'encadré suivant résume les bons coups survenus pendant cette année scolaire, ainsi que les points à améliorer.

L'école Kaw Tay Whee travaille diligemment à favoriser l'usage de la langue wìllìdeh dans l'ensemble de l'établissement. En plus d'utiliser un modèle de base pour l'apprentissage des langues, l'école a appuyé l'apprentissage de la langue par l'affichage de dessins et d'images accompagnés du mot qui s'y rapporte dans les aires communes et les classes. Nous constatons que les élèves s'expriment davantage en langue autochtone à l'école. Les parents réagissent positivement à la situation et affirment que les enfants transmettent leurs connaissances à leurs proches.

Des élèves ont scénarisé et produit des films (en plus de jouer dans ceux-ci) pour le festival du film circumpolaire Dead North. Ils y ont remporté des prix Zombear, dont celui du film présentant le mot du jour en langue wìllìdeh; ils ont aussi ouvert leur propre boutique en ligne faisant la promotion de leurs œuvres. L'un de ces films a même été officiellement sélectionné par un festival du film de Toronto, où il a remporté le prix des « débuts les plus prometteurs ».

En vue de mieux servir notre école et notre communauté, de nombreux membres du personnel scolaire sont désormais formés aux techniques d'intervention en situation de suicide et aux premiers soins en santé mentale. L'école participe aussi au programme de services diagnostiques et thérapeutiques, en plus de recevoir du soutien d'un coordonnateur en santé mentale de l'équipe de soutien territoriale.

L'école a apporté de nettes améliorations aux programmes d'enseignement individualisés; elle a conçu des programmes en fonction des champs d'intérêt des élèves et amène ces derniers à assumer des rôles de leadership à l'école.

L'école et l'administration scolaire de district (ASD) continuent de collaborer pour accorder la priorité aux besoins des élèves. En 2018-2019, toutes les réunions de l'ASD ont atteint le quorum.

Operating Environment

School Profiles and Student Enrolment

The Dettah District Education Authority consists of one (1) school that housed approximately 40 students and also delivered support to Dettah students attending Yellowknife high schools in the 2018-2019 school year.

Our school serves Junior Kindergarten to Grade 12 students and also offers a Willìdeh language program and limited Career and Technology Studies credits. Most Grade 9 students leave the school to attend high school in Yellowknife. At times, parents of Grade 9 students following an Individual Education Program may request that their child remain at Kaw Tay Whee School in order to continue to work on Individual Education Program goals. In consultation with the family and student, and the District Education Authority, the school tries to accommodate such requests, whilst ensuring that a plan to move forward with transitioning to high school also occurs if and when possible.

Table 1 below provides an overview of the district's school profiles, while Table 2 provides information on student enrolment in each school in the completed school year.

Table 1: School Profiles 2018-2019.

School	Community	Grades Offered	Student Enrolment (FTE) ¹	Teaching Staff (PY) ²
Kaw Tay Whee School	Dettah	JK-12	42.50	6.0

Table 2: Student enrolment (FTE) by school and by grade as of September 30, 2018.

School	Grades													
	JK	K	1	2	3	4	5	6	7	8	9	10	11	12
KTW	1.0	3.0	3.0	3.0	3.0	4.0	7.0	2.0	4.0	2.0	3.0	12.0	6.50	2.50
DEA Total	1.0	3.0	3.0	3.0	3.0	4.0	7.0	2.0	4.0	2.0	3.0	12.0	6.50	2.50

¹ FTE stands for home/origin school full-time equivalents with 60% or more attendance as of September 30, 2018.

² PY stands for person years and refers to funded positions. Teaching staff includes staff providing instruction to students, such as teachers, teaching principals, and others.

Student and Teacher Population

In the 2018-2019 school year, Kaw Tay Whee School employed three (3) full time classroom teachers including: one (1) Indigenous Language Teacher, one (1) Program Support Teacher, and one (1) teaching principal/Regional Inclusive Schooling Coordinator (RISC). Students are offered physical education, art and music. The school also employs a .50 custodian.

Uniquely, our school is comprised of multi-age groupings. This means that each classroom teacher is responsible for a minimum of three grades. 50% of our teaching staff have been employed at the school for 11 or more years, which has assisted with maintaining consistency in school climate, culture and programming.

Due to the small size of the community and external challenges such as housing availability, and number of births per year, the enrolment at the school can be volatile and unpredictable. This requires the District Education Authority and school team to be flexible in some of their planning in order to accommodate who arrives at the school on the first day. This is important to ensure inclusivity and optimal programming for all students.

Dettah District Education Authority Governance

The Dettah District Education Authority (DDEA) began contracting Superintendent services from Yellowknife Education District Number One (YK1) under the Education Act of the Government of the Northwest Territories (GNWT) in 2003; prior to that date, the Dettah District Education Authority was serviced by the now non-existent Dogrib Divisional Education Council beginning in 1968.

The main objective of the Dettah District Education Authority is to work carefully with school team members and parents to ensure high quality educational opportunities are offered in the community from Junior Kindergarten to Grade 8, and that students attending Grades 9-12 in Yellowknife also have their educational needs met. This year, the Dettah District Education Authority and school developed a small high school program for students in Grades 10-12, targeting students who left school early, or did not earn credits.

The Dettah District Education Authority is primarily responsible for Kaw Tay Whee School, the community school of Dettah. Enrolment at the school has varied from year to year, with 2015 being the highest enrolment in 13 years at 37.0 FTE students (including JK to Grade 8 students only) by the September 30, 2019 funding deadline.

Enrolment at the school varies based on families physically moving in and out of Dettah, and this can present challenges for the school budget, as it can have a large impact on the funding from year to year as the funding formula is based largely on enrolment.

Current Dettah District Education Authority Members:

Rebecca Plotner – Chairperson
James Sanderson – Member
Beatrice Sangris – Member
Charlene Liske – Vice Chairperson
Mary Liske – Member
Jessica Deleary – Member
Anne Marie Hardisty – Member

Support Members for this Education Authority Include:

Metro Huculak – Superintendent of Yellowknife Educational District #1
Lea Lamoureux – Principal of Kaw Tay Whee School
Sally Ann Drygeese - Administration/ Wilhidh Language Teacher
Neil Penney – Program Support Teacher (PST) Kaw Tay Whee School

The Dettah District Education Authority meets on a monthly basis, with occasional extra meetings should an identified and specific need arise; for example, an unexpected issue with staffing, funding, or a serious event in the school or community requiring action or assistance on the part of the members. The Dettah District Education Authority may also meet for Education Authority development.

In addition to meeting as a whole, the Dettah District Education Authority has two main committees, comprised of the hiring committee and the finance committee. Each committee has two members, and the Chairperson may attend these meetings at his or her discretion.

A core value of the Dettah District Education Authority is collaboration and partnership with the school administration, the committees meet on an as-needed basis, and conduct business in collaboration with school management/administration.

The member terms are as laid out in the Local Elections Authorities Act, and the DEA employs one person. All other staff are employed by Yellowknife Education District Number One. DEA members are required to be of legal voting age and to live in Dettah for a period of one year prior to running for a position. Members follow a three-year term, and are able to run as many times as they would like, provided that they meet the criteria mentioned above. Members are required to attend all meetings; if not able to attend, members must call with regrets.

The Dettah District Education Authority is unique in that it does not employ a comptroller, maintenance staff, or human resources personnel. Therefore, the principal's role also includes overseeing an annual external audit, a DEA and its general organization, management and growth.

As the DEA is site-based-managed for funding, much of this day-to-day responsibility also belongs to the principal, in consultation with the Dettah District Education Authority. The building is owned by the Government of the Northwest Territories, so frequent interactions with other levels of government, contractors, etc. are a part of this role as well. The principal also takes day-to-day responsibility for the bus contract, and acts as a liaison with visiting professional and contractors.

As the DEA contracts only Superintendent services from YK1, in many cases, the principal is responsible for direct correspondence on behalf of the Dettah District Education Authority; frequently completing reports and documents required by DEC's. Some examples of this would include the Accountability Framework/Operating Plan, the Safe Schools Plan, and the Inclusive Schooling Compliance Tool. This is important to note as the principal also has teaching responsibilities and is responsible for completing tasks that are undertaken by entire district offices in other parts of the territory.

Governance Training

The Dettah District Education Authority was a in a transition year in 2018-2019, as it was an election year. No formal training was completed.

Quarterly Meetings

Table 3: Monthly Meetings Schedule.

Meeting Number	Planned Date	Planned Location	Did the meeting take place as planned? (Yes/No)	If no, explain why.
1	September 13, 2018	Dettah	Yes	
2	October 11, 2018	Dettah	Yes	
3	November 8, 2018	Dettah	Yes	
4	December 6, 2018	Dettah	Yes	
6	January 10, 2019	Dettah	Yes	
7	February 7, 2019	Dettah	Yes	
8	March 7, 2019	Dettah	Yes	
9	April 11, 2019	Dettah	Yes	
10	May 9, 2019	Dettah	Yes	
11	June 13, 2019	Dettah	Yes	

Teaching and Learning

1. ERI Objective: Support excellence in teaching.

1.1 Collaborative Professional Learning

Priorities in the 2018-2019 school year:

Staff at Kaw Tay Whee School collaborated to examine assessment data from reading assessments and school-wide math journals. They assessed student writing samples twice yearly, in small groups, and planned for next steps in instruction and assessment.

This activity was selected because the school leadership team identified that many teachers are not experienced in teaching three or more grade levels of students in one classroom in a small community school setting. The collaborative work helped teachers ensure that all students were included in an authentic manner.

Achieved results:

- As planned, collaborative planning of whole-school assessments related to reading, writing, mathematics, and acquisition of the Wilhìdeh language occurred during 50% of Strengthening Teacher Instructional Practice (STIP) days and a minimum of one other time each term, including use of time during STIP days to work in teams to make specific plans for students related to personalized learning.
- As planned, under the shared guidance of the principal, RISC, and PST, the school team collaborated as a whole to ensure that all needs of teachers were during 100% of School Based Support Team (SBST) Meetings.
- As planned, the major emphasis of STIP time this year was focused on strengthening inclusive schooling practices and documentation, as well as the use of common assessments (school-wide write, Fontas and Pinnel reading assessment, Wilhìdeh Language Assessment Tool, meaningful integration of the Dene Kede, and school-wide math problem solving experiences).
- As planned, teachers engaged in collaborative discussion and planning about supporting the mental health needs in our school.

In terms of collaborative professional learning (e.g., professional learning communities, collaborative curriculum/lesson plan development, collaborative

teamwork) the results were achieved:

- As planned, 100% of the team participated in completing and discussing school-wide assessments
- As planned, 100% of teaching staff worked in small teams to build opportunities for team-teaching and modeled lessons.
- As planned, 100% of school staff worked with Northern Counselling and Therapeutic Services and other professionals related to mental health on how to best support students, family members, and each other.
- As planned, the “daily debrief” model was used every day, where we discussed as an entire staff the strengths of the day, and the challenges related to instruction, behavior, or needs. This allows us to plan for the following day with more support and collaboration.
- As planned, we used the School Based Support Team format twice to three times each term, in addition to class reviews to discuss inclusive schooling strengths, needs, and challenges and plan collaboratively for next steps.
- As planned, the principal/Regional Inclusive Schooling Coordinator / Program Support Teacher often held individual meetings with teachers throughout each term (two or three times per teacher, per term) to collaboratively plan units of study, assist with interpreting assessment data, and to plan for students with Student Support Plans (SSPs) or Individual Education Plans (IEPs).
- As planned, when a crisis occurred, our team met to hold a specific informal debrief about the situation. This has assisted us in retaining staff over the years and continued to do so in this year. We have had a number of very serious incidents (deaths, serious incidents, etc.) that have impacted our community, and in working together, we were better able to support our students, family, and community. Time for this work is incredibly important as our school is so often in the role of “system navigator”.
- As planned, teachers collected and examined school-wide assessment data three times each year; including standard reading and writing, assessments. At the same time, teachers then collaborated to examine assessment data and plan next steps for student learning.

1.2 Regional Professional Development

Priorities in the 2018-2019 school year:

Following best-practice and research, we know that adult learners require choice in order to be engaged, motivated, and to ultimately have their practice be positively impacted to support student learning.

As we know that in addition to collaborative school and region-wide professional development and training opportunities, each member of our education staff in our school has different professional learning goals and paths, we supported independent study, including course work related to the areas of:

- Student academic learning
- Indigenizing education
- Mental health and wellness
- Leadership
- Action-research in education
- Inclusion
- Supporting families and community

The Dettah District Education Authority takes a personalized approach to professional development planning to best serve our students and prepare our education staff.

Accessing learning opportunities outside of school hours yet aligned with school/ District Education Authority goal areas allowed for an improvement in instruction and learning as well as student learning and community engagement.

Achieved results:

- As planned, 75% of our team to engage in coursework related to the above areas during the 2018-2019 year.
- As planned, 75% of our team to engage in professional development related to mental health during the 2018-2019 year.

1.3 Evidence Examination to Support Student Assessment During each Reporting Period

Priorities in the 2018-2019 school year:	Staff at Kaw Tay Whee School were committed to ensuring that students were taught at their grade level, that assessments, learning activities and planning are curricular aligned, and that students have goals to move forward. We have developed a review process to ensure that instruction, the use of instructional minutes, learning activities and assessments are authentic, inclusive, and differentiated.
Achieved results:	<ul style="list-style-type: none">• As planned, 100% of students completed portfolios of learning.• As planned, school-wide and classroom assessments were examined at least three times each year by the Regional Inclusive Schooling Coordinator / Program Support Teacher to ensure alignment with curricula, student learning goals, and alignment between these samples of evidence and reporting tools.

2. ERI Objective: Support student success and diverse needs of life-long learners

2.1 Numeracy Intervention Groups

Priorities in the 2018-2019 school year:	As planning for and effectively teaching a number of grades in one classroom, the school uses a whole-school approach to numeracy instruction, grouping students on a smaller scale and ensuring close mentorship between experienced and newer teachers.
Achieved results:	<ul style="list-style-type: none">• As planned, the Program Support Teacher worked to model lessons with newer teachers and worked in cooperation with the principal and each classroom teacher to re-develop math journals with a focus on open-ended questions. This work was assessed as a group during STIP days and examined at School Based Support Team meetings each term.

3. ERI Objective: Develop and redesign teaching resources to support renewed definition of student success in the NWT.

3.1 Career and Technology Studies Credit Acquisition Program

Priorities in the 2018-2019 school year: As data indicate that many students from our community have difficulty earning a complete credit load in a semester at high school, we enhanced programming at Kaw Tay Whee School to ensure that students have the option to build up Career and Technology studies credits in the middle school years. This ensures that some earned credits will be waiting for students when they begin high school, therefore building in more flexibility in scheduling should a course need to be repeated or an extra elective be desired.

Achieved results:

- As planned, 100% of students in Grades 7, 8, and 9 had an opportunity to earn at least one Career and Technology Studies credit in 2018-2019.

3.2 Collaboration to support our Indigenous Language Instructor

Priorities in the 2018-2019 school year: We aim to support the growth and development of the Wilhideh language in our school, and know that our highly valued Indigenous Language Instructor does not have an education degree. Teachers in the building, including the Program Support Teacher and principal, worked very carefully to support the planning and implementation of lessons and the creation and implementation of assessments as per the curriculum.

To do this, other members of the school team collaborated with the highly valued Indigenous Language Instructor to:

- assist with the understanding and implementation of the curriculum document to plan for lessons;
- assist with assessment methods and the interpretation and reporting of assessment data; and planning for next steps for student learning; and
- assist with working to carefully and meaningfully engage family and community members.

Achieved results:

- As planned, at the beginning of each term, the Program Support Teacher and principal met with the Language Instructor to ensure that planning, lesson design, assessment and reporting were supported.
- As planned, prior to the end of each reporting period, the Program Support Teacher and principal met with the Language Instructor to ensure that planning, lesson design, assessment and reporting were supported.
- As planned, teaching staff collaborated with the instructor as we employed a whole-school approach to language learning. Collaboration occurred once each term.

3.3 Health and Wellness Curriculum

Priorities in the 2018-2019 school year:

Kaw Tay Whee School actively participated in the Health and Wellness Curriculum Pilot at the middle school level.

Achieved results:

- As planned, the cooperating teacher received specified release time of two full days to be able to properly plan, prepare for, and collaborate in order to deliver the inquiry-based curricula to a high standard
- Due to unforeseen circumstances at Public Health, topics such as drugs and alcohol, personal safety, and units related to family life, puberty, and sexuality were explored with the school staff instead of Public Health, as planned.

Indigenous Languages and Education

4. Education Renewal Objective: Supporting language and culture initiatives that enhance students' sense of identity.

4.1 Indigenizing Education

<p>Priorities in the 2018-2019 school year:</p>	<p>Kaw Tay Whee School continued to use the Dene Kede as the founding curricular document for the year of study. New teachers had the opportunity to attend the New to the North Conference and through this experience became familiar with the history of the NWT, including the history and implications of the residential schools experience.</p>
<p>Achieved results:</p>	<ul style="list-style-type: none"> • As planned, Kaw Tay Whee followed a three-year school-wide cycle for the Dene Laws and for Dene Kede themes of the month. • As planned, all school events began with a prayer in the Wilhìdeh language. • As planned, the Wilhìdeh language was in the forefront in all classrooms in written form. • As planned, the physical environment of the school reflected the experiences, culture, and values of the Dene people.

4.2 Key Cultural Experiences

<p>Priorities in the 2018-2019 school year:</p>	<p>Children and school staff engaged in key cultural experiences throughout the school year that were reflective of the natural timeline of the ways of knowing and doing in our community.</p>
<p>Achieved results:</p>	<ul style="list-style-type: none"> • All students participated in a berry picking day, • All students worked for two weeks on our Birch Tap harvest line, • All students participated in the Kaw Tay Whee Camp Week, which included five full days immersed in cultural experiences outside. Cultural experiences included learning how to work with several animals, engaging in language-rich experiences and games, story-telling, arts, and time with an Elder.

4.3 Community Support

Priorities in the 2018-2019 school year:	Kaw Tay Whee continued to embrace an open-door philosophy and worked to engage parents and community members in our daily school life, as well as in our culture-based, and Willìdeh-language based experiences.
Achieved results:	<ul style="list-style-type: none">• Parents, community members, and Elders were invited to all events through a variety of means to ensure accessibility, inclusion and understanding (phone calls, Facebook, stickers, etc.)• Kaw Tay Whee employed various community members, Elders, and parents to share cultural and language expertise

4.4 Teacher Cultural Orientation Days

Priorities in the 2018-2019 school year:	Teachers and school staff engaged in a variety of culture- and language-based experiences, including learning about the history of the Yellowknives Dene people.
Achieved results:	<ul style="list-style-type: none">• Teachers participated in two full days of on-the-land experiences with a special focus on the Truth and Reconciliation Calls to Action, harvesting from the land, and practicing phrases in the Willìdeh language.

4.5 Elders in Schools

Priorities in the 2018-2019 school year:	Kaw Tay Whee staff worked to engage Elders to come to our school on a regular basis to engage with the children and team.
Achieved results:	<ul style="list-style-type: none">• The school had planned to have an Elder participate at least twice each term who worked with children related to the either the Dene Kede theme, or law of study. This did not take place; instead, an Elder participated at every public event held by the school, such as concerts.



Inclusive Schooling

Annually, the Government of the Northwest Territories (GNWT) designates funds to support Ministerial Directive on Inclusive Schooling (2016), based on the size of the student population in the Territory. This investment allows for the accommodation of the diverse needs that students bring to school every day. To meet these needs, investments must be used towards programs, processes, and personnel that effectively support classroom teachers and increase student success.

The following section highlights key activities through which the DEA achieved compliance with the Ministerial Directive on Inclusive Schooling.

6. ERI Objective: Strengthen equal access to quality education by effectively meeting the diverse needs of all learners.

6.1. Student supports aligned to the goals of the IEPs and/or SSPs are provided in a timely manner.

Goals specific to this directive for the 2018-2019 school year, considering the feedback provided by ECE in 2017:

Achieved results:

In recognizing the importance of following through on student goals, the School Based Support Team planned to meet more regularly to support teachers in their planning to align document design, flexible teaching strategies, and assessments with Student Support Plans and Individual Education Plan goals with instruction.

This had been a challenge in the past due to lack of release time and extra after-school duties for our school team. This year, we tried to block in specific meeting time each term during STIP days.

- As planned, the School Based Support Team met three times each term; in addition to any work in this area during STIP days; including the classroom teacher, the PST, and the principal/Regional Inclusive Schooling Coordinator.
- As planned, the school finalized 100% of Student Support Plans and Individual Education Plans in Tienet by October 31, 2018

6.2. Principals create conditions to support teachers and support assistants in the use of flexible instructional strategies.

Goals specific to this directive for the 2018-2019 school year, considering on the feedback provided by ECE in 2017:

The principal was an active participant in all School Based Support Team meetings in 2018-2019, and supported teachers and the Program Support Teacher by providing coverage to promote more job-embedded professional learning and team teaching.

Achieved results:

- As planned, the principal provided a block of covered time for each classroom teacher at the beginning of each term for each teacher to co-plan part of a unit for team-teaching purposes with the goal of increasing use of flexible instructional strategies.
- Instead of the planned self-run book club with 100% of teaching staff on topics related to flexible instructional strategies, a discussion group was regularly during School Based Support Team Meetings, STIP days, and daily debriefs with 100% of available teaching staff depending on the meeting topic and participation.

6.3. Classroom teachers notify and access the School-based Support Team to support students who experience persistent learning difficulties in spite of the use of responsive teaching strategies or, when a student needs significant enrichment.

Goals specific to this directive for the 2018-2019 school year, considering the feedback provided by ECE in 2017:

The School Based Support Team met more regularly than in previous years to support teachers in their planning to align instruction and assessment with Student Support Plans and Individual Education Plan goals with instruction, with the flexibility to add in more meetings as needs arise.

Achieved results:

- The School Based Support Team met formally two times each term, instead of the planned three times per term. However, as needed, School Based Support Team meetings were also held in addition to these formal meetings, with more meetings held towards the beginning the school year. This was also in addition to regular work in this area that took place during STIP days.

6.4. IEPs and SSPs are updated and reviewed in consultation with parents, students, SBST members, education body staff, and other professionals as required.

Goals specific to this directive for the 2018-2019 school year, considering the feedback provided by ECE in 2017:

We worked to engage parents and families to become more familiar with what an Educational Psychology assessment entails to try to move forward to gain consent, and then further develop Student Support Plans and Individual Education Plans reflecting the data and recommendations provided by those reports.

Achieved results:

- Kaw Tay Whee School worked to improve awareness and understanding of Education Psychology tools and will continue to work towards parental consent for permission to conduct this assessment next year.
- As planned, all Student Support Plans and Individual Education Plans were reviewed each term with parents or guardians being as involved as possible.

6.5. Program Support Teachers spend not less than 60% of their time engaged in activities that directly support classroom teachers.

Goals specific to this directive for the 2018-2019 school year, considering the feedback provided by ECE in 2017:

In our experience, newer teachers require more support in planning to meet the needs of a multi-grade classroom. As we had one new teacher this year, we worked to ensure that adequate support was placed in this area to collaborate, model, and assist.

Achieved results:

- As planned, the Program Support Teacher scheduled more time in the new classroom (as opposed to the existing classrooms/more experienced teachers) to engage in coaching and collaboration related to planning, instruction and assessment in a multi-grade environment.
- As planned, our Program Support Teacher spent 60% of their time supporting teachers.

Student Wellness and Support

7. Education Renewal Objective: Ensuring that student wellness...is promoted and embedded in school experiences, programming and environments.

7.1 Mental Health Initiatives including Northern Therapeutic and Counselling Services

Priorities in the 2018-2019 school year:

For a variety of reasons, it has been very difficult to obtain consent for students to see a qualified counsellor. Due to a variety of needs, an onsite counsellor is crucial to support students and staff as they work through challenging circumstances as they occur. The provision of the services of a Northern Therapeutic and Counselling Services (NCTS) counsellor is an important addition to the supports that we can offer children, families, and staff.

- Onsite counselling at the school will provide a connector between families and the counsellor as many staff in the school have long-standing relationships with the families we serve.
- Class-and/or school-wide talking circles or mini-workshops related to themes such as anxiety, stress, coping, healthy relationships, conflict resolution, bullying will provide built-in supports for students, allowing them to build their skillsets across a number of areas related to mental health.
- Supporting staff to build skills related to working with children and families who may have or may be experiencing trauma is an important role for the counsellor serving the school.

Achieved results:

- As planned, three times during the 2018-2019 school year, 100% of school staff received professional development from the NCTS Counsellor related to a relevant mental health topic as identified within the school or community
- As planned, six times during the 2018-2019 school year, 100% of students participated in a talking circle related to self-care or pertinent mental-health topics, designed specifically for their age group and needs.

7.2 Healthy Foods for Learning Initiative

Priorities in the 2018-2019 school year:	Kaw Tay Whee School will offer a universal, cost-free daily breakfast, lunch, and snack program. Weekend snack packs will also be available and will be distributed based on need in a way that ensures dignity and privacy.
Achieved results:	<ul style="list-style-type: none">• As planned, 100% of students had daily access to cost-free, well-balanced healthy food for breakfast and lunch; five days each week during every week of the school year for ten months.• As planned, food was unprocessed as often as possible, followed guidelines as recommended by Canada's Food Guide, and included country foods wherever possible.

7.3 Access to needed health experts

Priorities in the 2018-2019 school year:	System navigation can be challenging, and many services are not available in the community, therefore causing a barrier to accessing to medical services. Currently, the Dettah District Education Authority is consistently well-served by our Public Health Nurse, Speech Language Pathologist, NTCS Counsellor and Occupational Therapist. For the 2018-2019 school year we sought more services to be available in the school.
Achieved results:	<ul style="list-style-type: none">• Kay Taw Whee School provided support to parents to navigate appointments for their children in the health care system.• Additional access to health experts through Kaw Tay Whee School through the availability of a paediatrician onsite twice during the 2018-2019 school year did not occur due to the unavailability of paediatrician.

7.4 Safe and Caring Schools

Priorities in the 2018-2019 school year:

We aim for a safe and caring school and enacted our Safe and Caring School Plan in the 2018-2019 school year.

Achieved results:

- As planned, fire drills were carried out.
- As planned, 3 lock down drills were carried out
- As planned, the Safe and Caring School Committee met on an as-needed basis.
- As planned, students from Junior Kindergarten to Grade 4 used the Second Step program.
- As planned, students from Grades 5 to 9 used the Mind Up Curricula.
- As planned, we offered workshop-style afternoons of learning each term with our public health nurse related to healthy relationships, personal safety, puberty, sexuality, addictions, and body image.
- As planned, we will offer presentations each term from our RCMP Liaison Officer related to bullying, and personal safety.

Human Resources Management

School Staff Recruitment and Retention

The Dettah District Education Authority is responsible for ensuring that schools are resourced to meet the priorities and needs of students. Tables 6 and 7 provide details on budgeted and actual General School, Inclusive Schooling, and Indigenous Languages and Education staff for the 2018-2019 school year.

Table 4: Budgeted and Actual Person Years for General School Staff.

		General School Staff									
		Regional Office Administration	Teachers*	Consultants	Secretaries	Custodians	Wellness Counsellors	Bus Drivers	Cooks	School Administration	Total
Budget	Regional Office	0									
	Kaw Tay Whee School		3.5	.5	.19	.35	.25	0	0	0	4.79
	TOTAL										
Actual	Regional Office										
	Kaw Tay Whee School	0	3.5	.5	.19	.5	0	0	0	0	4.69
	TOTAL										

Note: *Teachers include NWTTA members who are classroom teachers, principals, assistant principals, librarians, guidance counsellors, etc.

Table 5: Budgeted and Actual Person Years for Inclusive Schooling and Indigenous Languages and Education Staff.

School	Inclusive Schooling (IS) Staff										Indigenous Languages & Education (ILE) Staff									
	IS Regional Coordinator		Program Support Teachers ³		Support Assistants		Wellness Counsellors		Magnet Facilities		Total IS		ILE Regional Coordinator		IL Instructors		IL Assistants		Total ILE	
	B†	A**	B	A	B	A	B	A	B	A	B	A	B	A	B	A	B	A	B	A
Kaw Tay Whee School	.5	.5	1.0	1.0	1.0	1.0	.25	0	0	0	2.7		0.5	0.5	1.0	1.0	0	0	1.5	

Note: B† - budgeted; A** - actual.

Kaw Tay Whee was allocated 0.25 for a Wellness Counsellor, but was unable to hire for this position for the PY amount allocated. Similarly, Kaw Tay Whee was allocated 0.54 for an Education Assistant but there was a lack in available applicants in the wider Yellowknife area that the PY amount allocated. To mitigate, there is an interest in carrying over the amount to fiscal year 2019-2020 to combine to a full time position.

³ Program Support Teachers contribute to the education of students with diverse needs by serving as a colleague, role model and coach for teachers with regards to inclusive instructional practices. In their daily/weekly work, PSTs are not focused on one specific curricular area, but support all student learning – with a particular emphasis on supporting students on Student Support Plans or Individualized Education Plans.

Staffing Actions

Figure 1 below illustrates staffing actions for all education staff in Dettah District Education Authority for the 2018-2019 school year. Kaw Tay Whee School had no staffing action in 2018-2019.

Figure 1: Education Staffing Actions.



Note: Education staff refers to principals, teachers, support assistants and program support teachers.

Completion of Performance Reviews

Performance reviews are important in developing individual staff growth plans, therefore, all education staff (i.e., principals, teachers, support assistants and program support teachers) are required to undergo performance reviews on a regular basis. In the 2018-2019 school year, four (4) education staff in Dettah District Education Authority underwent partial performance reviews due to time constraints. These reviews will be completed in the 2019-2020 school year. Table 8 shows details on the number of planned and actual performance reviews of education staff who were in their evaluation year in 2018-2019.

Table 6: Education staff that underwent performance reviews in 2018-2019 school year.

Number of education staff in their evaluation year	Actual (accounts for any change post-June 30 submission of final Operating Plan)	Number of education staff in their evaluation year that underwent performance reviews	Completion Rate
3	2	3	75%



Financial Management

Indigenous Languages and Education

Table 7: Details of Indigenous Languages and Education Budget.

		Funding Categories					
		Regional ILE Consultant	IL Instruction Staff	Indigenous Education	Teaching and Learning Centres	Community Support	Total
Budgeted	Regional	79,258.00	84,602.00	25,250.00	0	11,161.00	200,271.00
	<i>[School 1]</i>	Kaw Tay Whee School					
	TOTAL						
	Regional						
	<i>[School 1]</i>	n/a					
		n/a					
		n/a					
		n/a					
Actual	TOTAL	Please see attached audit.					

Healthy Foods for Learning

Table 8: Details of Healthy Foods for Learning Budget.

	Allocated Funding	Budgeted Expenses	Actual Expenses
<i>Kaw Tay Whee School</i>	6000.00	6000.00	6000.00
TOTAL	6000.00	6000.00	6000.00

Appendix A: Audited Financial Statements

Dettah District Education Authority

Financial Statements

June 30, 2019

Deftah District Education Authority

Financial Statements

June 30, 2019

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Management Discussion and Analysis

Introduction

Dettah District Education Authority Administration:

Metro Huculak – Superintendent of Yellowknife Educational District #1
Lea Lamoureux – Principal, Regional Inclusive Schooling Coordinator, and Regional Indigenous Languages in Education Coordinator of Kaw Tay Whee School
Sally Ann Drygeese - Administration/Educational Assistant

Current DEA Members:

Rebecca Plotner – Chairperson
Charlene Liske- Vice Chair
Jessica DeLeary- Member
Mary Liske- Member
James Sanderson – Member
Beatrice Sangris – Member
(Anne) Marie Hardisty- Member

Acknowledgements:

The Dettah District Education Authority acknowledges the preparation of the Annual Management Discussion and Analysis as a go-forward responsibility of school management/administration and the Board Members to promote transparency and accountability.

Vision Statement:

“To create a safe learning environment where students can develop both academic and traditional skills as they become community leaders.”

Mission Statement:

“We believe in working together to create a thriving community through education, culture and pride.”

Core Strategies:

- Develop, build, and maintain strong and respectful working relationships between the Dettah District Education Authority and Kaw Tay Whee School management/administration and staff to best serve students and families
- Provide daily instruction in the Wiiliideh language and frequent opportunities for students to learn traditional ways of the community
- Recruit, train, and retain high quality, and highly qualified teaching and support staff to best serve current and future students; ensuring opportunities to engage in the local language and cultural practices and learning
- Support school staff team to provide a whole-child educational experience and to provide a “wrap-around” services model to better support families in the community
- Actively engage in ensuring that students from the community from junior kindergarten to grade twelve attend and engage in educational opportunities; and work with extended families to promote the importance of school attendance and graduation; providing students and families with guidance and support to navigate larger school settings and systems as needed
- Offer opportunities for pre-school aged children (0-5) to be involved in the wider life of the school to ease the transition when it is time for these children to register for school
- Support school management in their advocacy for services to be offered in the community school so as to ease challenges with system navigability; including but not limited to health services
- Plan for the future of a healthy thriving school and the possible provision of needed early intervention by networking and supporting new families and new parents

- Carefully ensure maximum fiscal responsibility to best meet the specific needs of students in and out of school; and ensure that the school is able to operate three classrooms at minimum in order to minimize the number of grades taught by each teacher
- Support school staff team in their quest to provide ample opportunities for students to have a wide variety of learning experiences so as to broaden their general knowledge base, and have a positive impact on personal health, well-being, confidence, and strong personal cultural identity
- Support school staff team in their quest to improve access to mental health services in the school setting, and to build their own knowledge and skillset in this area

Active Committees:

The Dettah District Education Authority has two main committees, comprised of the hiring committee and the finance committee. Each committee has two members, and the chairperson is also automatically added to each committee.

As a core value of the Dettah District Education Authority is collaboration and partnership with the school administration, the committees meet on an as-needed basis, and conduct business in collaboration with school management/administration.

School Staff Equivalents:

In 2017-2018, the DDEA began a small alternative high school program the FTE enrolment of Kaw Tay Whee School was 35.50 FTE students from junior kindergarten to grade 12. The total enrolment of Dettah students in all schools up to grade 12 was 55.50. The school continues to run this small program.

In 2018-2019, the school employed 3.0 full time teachers, 1.0 language teacher/EA, 1.0 PST, and 1.0 teaching principal, who also encompassed the role of Regional Inclusive Schooling Coordinator (RISC) and Regional Indigenous Languages in Education Coordinator (RILE).

When considering school population and staffing, it is important to note that the teaching principal/RISC/RILE position includes a variety of responsibilities, not normally required in this role. This is due to the unique position of the Dettah District Education Authority.

The Dettah District Education Authority contracts superintendency services from Yellowknife Education District Number One.

- The DDEA is site-based-managed for funding, and is also independently audited. The day-to-day responsibilities and management of these tasks is part of the principal's job; as are any responsibilities that are designated to him/her by the DEA Chair
- The principal therefore is responsible to ensure that documentation is ready for the annual financial audited statements
- The principal is responsible for working with contractors, the GNWT, and many other bodies directly, as opposed to being filtered through school-board level coordinators
- The principal is also responsible for all pieces of the complete Operating Plan (Accountability Framework), Annual Report, and the Inclusive Schooling Compliance Tool
- Of importance to note is that the DEA is not funded for a comptroller, superintendent, or principal position. Additionally, the school is not funded in full for the .50 custodial position or for the provision of required services, such as the audit.

Operating Environment

Strengths and Opportunities:

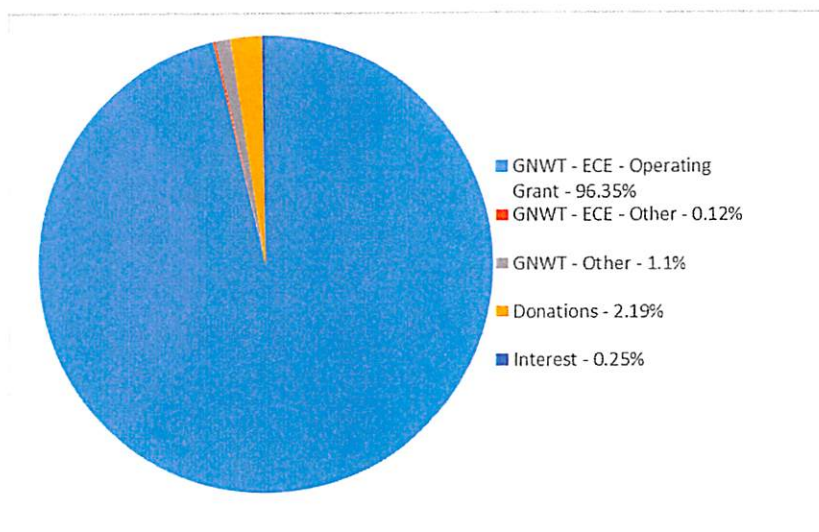
- Consistently positive working relationship between Dettah District Education Authority and Kaw Tay Whee School Staff; maximizing the potential for a positive learning environment for students and support for families
- An increase in the amount and quality of instruction in the local Wiiliideh language, by a caring, and qualified individual from the community
- An increase in grades offered over the past several years, to now encompass junior kindergarten to the alternative high school program; therefore maximizing potential for students to access high quality learning in the home community, and ensuring that there are no barriers with transportation if a student is late. This year, the school has continued to offer grade nine to students following IEPs, should they wish to remain in the community

- Over the past twelve years, the school and school staff have received many accolades and awards; including the Prime Minister’s Award for Teaching Excellence Certificate of Achievement, and a Canada’s Outstanding Principal award; attesting to the change in student achievement, and attendance
- The Dettah District Education Authority and school management have carefully managed funds to ensure that a small surplus is available for the future, should enrollment change due to families moving out of the community, for a low birth year, or for a year where many students transition to high school in Yellowknife. All of these circumstances result in a major negative impact on school enrollment and subsequently on the funding that is allocated to the school

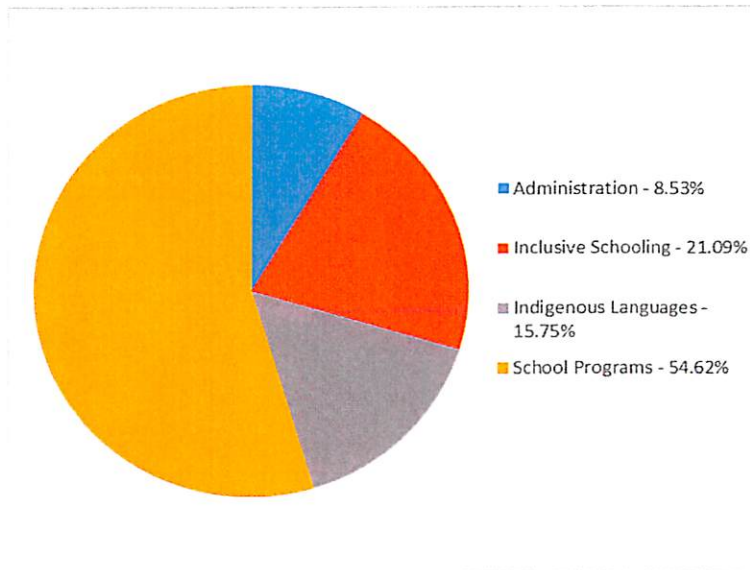
Challenges and Threats:

- As discussed above, the DEA continued to plan for financial challenges as many positions or services have either been cut in the funding, or do not receive any funding; examples include a cut to the custodian position, bus funding that does not provide for the actual cost amount, the fee for superintendency services, as well as fees for any book-keeping or the annual audit.
- As in years past; due to large families moving away from Dettah, or a low birth year in the community, school enrollment can be volatile and unpredictable from year to year; thus providing a challenge for the number of grades offered in one room, and in providing assistance for those students requiring one-on-one support. In order to minimize threat, as school funding changes, the DDEA has ensured a small surplus to attempt to maintain the integrity of school programming and staff allocations to best meet the needs of our students.

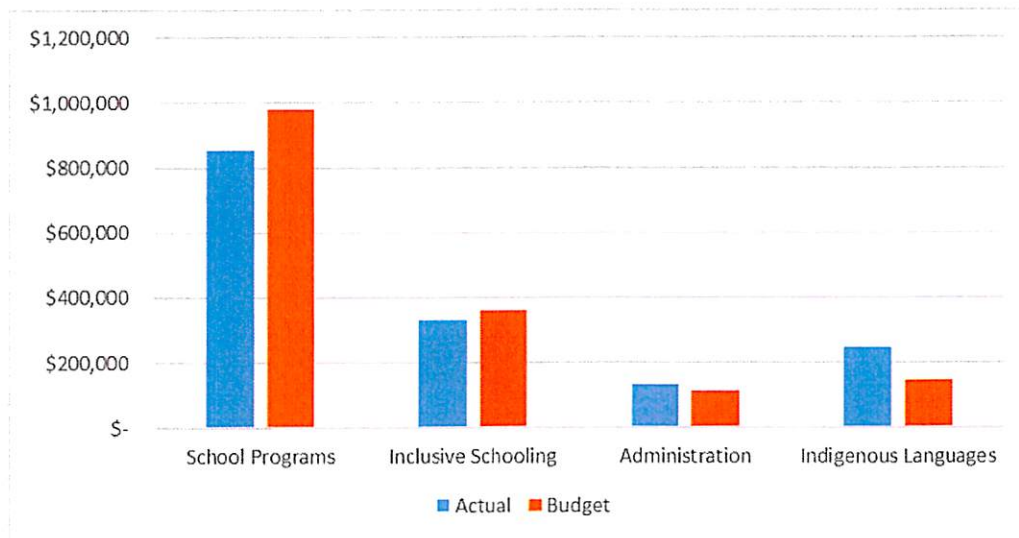
Operating Revenue for DDEA in 2019



Expenditures by Program for DDEA in 2019



Operating Expenditures Actuals Compared to Budget for DDEA in 2019



Financial Condition

The Authority's financial assets increased from \$456,356 to \$745,322. This year the net financial assets (financial assets less liabilities) were \$438,874 compared to \$279,828 in the prior year indicating a stronger financial position.

The Authority had an operating surplus of \$141,322 for the year compared to an operating surplus of \$17,724 in the prior year. The 2018-19 surplus can be attributed to increased regular contributions from Government of Northwest Territories department of Education, Culture and Employment. The accumulated surplus at year end is \$438,874.

The Yellowknife Education District #1 Payable increased from \$82,699 to \$179,187. The increase is due to the Authority having three months of payroll payable at yearend compared to only two months in 2018.

Dettah DEA received 97% (2018 - 97%) of its funding from the GNWT. The core funding increased from \$1,296,264 to \$1,640,745 in the current year.

Summary and Outlook

Achievements and Successes:

- In June 2019; five former students of Kaw Tay Whee School graduated from high school. This is a major change in the trend.
- Students in need of speech support has continued to grow; yet students received one-on-one support on a daily basis to improve their skills
- School staff remained consistent; with over 50% of employees being employed at the school for five years or longer
- Attendance of community members and family members at school events continued to increase

Top Priority Challenges for the Coming Year:

- As in years past, due to a high number of families moving out of Dettah, and several students beginning grade 9, student enrollment is projected to potentially decrease for the 2018-2019 school year; thus potentially having a financial impact on the funding allocations for the 2019-2020 school year
- In order to minimize the impact on school programming, and experiences, school management will continue to work with outside stakeholders and partners to provide opportunities for students without impacting current allocations.

Management's Responsibility for Financial Reporting

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

Management's Responsibility for Financial Reporting with respect to the school year ended June 30, 2019

The Management Discussion and Analysis, Financial Statements, Schedules and Notes herein submitted have been reviewed and approved by management. They provide full disclosure and accurately reflect the financial and non-financial condition of Dettah District Education Authority (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 the Dettah District Education Authority have been conducted within the statutory powers of the Education Authority. The operations and administration of the Education Authority as well as the supporting internal controls of the entity are regularly monitored to ensure their effectiveness and their continued compliance with all relevant legislation, standards, directives and policies including but not limited to the *Education Act*, *Financial Administration Act*, CPSAS, FAM, FAMEA, *Human Resources Manual*, Ministerial Directives and the policies of the Education Authority Board. Any non-compliance has been specifically identified and has been previously communicated to the Minister and Deputy Minister.

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

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

Approved and confirmed on behalf of the Dettah District Education Authority

Superintendent
Dettah District Education Authority

September 27, 2019

Independent Auditors' Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of Dettah District Education Authority (the "Authority") which comprise the Statement of Financial Position as at June 30, 2019 and the Statement of Changes in Net Assets, Statements of Operations and Statement of Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Dettah District Education Authority as at June 30, 2019, 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 Auditor's 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.

Other Information

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

Our opinion on the 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 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.

Independent Auditors' Report (continued)

Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

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 Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 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 Fund's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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 Fund'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 Fund 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 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.



Independent Auditors' Report (continued)

Report on Compliance with Specified Authorities

In conjunction with the audit of the financial statements, we have audited transactions of the Authority coming to our notice for compliance with specified authorities. The specified authorities against which compliance was audited are 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 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 financial statements are in compliance with the specified authorities referred to above.

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

**Yellowknife, Northwest Territories
September 27, 2019**

Chartered Professional Accountants

Dettah District Education Authority

Statement of Financial Position

As at June 30, **2019** **2018**

Financial Assets

Cash and cash equivalents (Note 4) **\$ 745,322** **\$ 456,356**

Liabilities

Accounts payable and accrued liabilities (Note 10) 39,353 44,794

Payroll liabilities (Note 10) 3,231 3,049

Contributions repayable (Note 12) 2,000 -

Due to Yellowknife Education District #1 (Note 24) 179,187 82,699

Deferred revenue (Note 11) 52,400 -

Leave and termination benefit (Note 17) 30,277 28,262

306,448 **158,804**

Accumulated Surplus and Net Financial Assets **\$ 438,874** **\$ 297,552**

Contractual obligations and contingencies (Note 22 and 23)

Approved on behalf of the Education Authority

_____ **Chairperson**

_____ **Principal**

Deftah District Education Authority

Statement of Operations

For the year ended June 30,	2019	2019	2018
	Budget (unaudited)	Actual	Actual
Revenues			
Government of the NWT			
ECE Regular Contributions	\$ 1,624,744	\$ 1,640,745	\$ 1,296,264
ECE Other Contributions (Note 31)	-	2,000	35,700
Total ECE	1,624,744	1,642,745	1,331,964
Other GNWT Contributions (Note 32)	25,000	18,667	17,000
Total GNWT	1,649,744	1,661,412	1,348,964
Government of Canada			
Jordan's Principle (Schedule 5)	-	52,400	-
Transfer to deferred revenue	-	(52,400)	-
Education Body Generated Funds			
Donations	-	37,308	33,083
Investment Income	-	4,263	1,588
Total Generated Funds	-	41,571	34,671
Total Revenues	\$ 1,649,744	\$ 1,702,983	\$ 1,383,635
Expenditures (Schedule 1)			
Administration	113,600	133,254	124,114
School Programs	980,094	853,050	793,505
Inclusive Schooling	360,338	329,340	318,747
Indigenous Languages	146,411	246,017	129,545
	\$ 1,600,443	\$ 1,561,661	\$ 1,365,911
Operating Surplus (deficit) before other items	49,301	141,322	17,724
Other Items			
Grant in-kind - Assets provided at no cost (Note 21)	-	42,111	42,111
Rent expense - Assets provided at no cost (Note 21)	-	(42,111)	(42,111)
Operating Surplus (deficit)	49,301	141,322	17,724
Opening Accumulated Surplus	297,552	297,552	279,828
Closing Accumulated Surplus	\$ 346,853	\$ 438,874	\$ 297,552

Dettah District Education Authority

Statement of Changes in Net Assets

For the year ended June 30,	2019	2018
Operating surplus	\$ 141,322	\$ 17,724
Net assets, beginning of year	297,552	279,828
Net assets, end of year	\$ 438,874	\$ 297,552

Dettah District Education Authority**Statement of Cash Flows**

For the year ended June 30,	2019	2018
<i>Cash provided by (used in):</i>		
Operating transactions		
Operating surplus (deficit)	\$ 141,322	\$ 17,724
Changes in non-cash assets and liabilities		
Increase (decrease) accounts payable	(5,443)	(4,398)
Increase (decrease) payroll liabilities	184	(32)
Increase (decrease) due to Yellowknife District Education #1	96,488	(56,895)
Increase (decrease) contribution repayable	2,000	-
Increase (decrease) deferred revenue	52,400	-
Increase (decrease) post employment benefits	2,015	(420)
	147,644	(61,745)
Cash provided by (used in) operating transactions	288,966	(44,021)
Increase (decrease) in cash and cash equivalents	288,966	(44,021)
Cash and cash equivalents at beginning of year	456,356	500,377
Cash and cash equivalents at end of year (Note 4)	\$ 745,322	\$ 456,356

Dettah District Education Authority

Notes to Consolidated Financial Statements

June 30, 2019

1. Nature of Operations

The Dettah District Education Authority (the "Authority") was established under the *Education Act* of the Government of the Northwest Territories ("GNWT") by order of the Minister dated February 12, 2004. Its purpose is to administer and maintain the standards of educational programs in Dettah as defined under the Act. A full range of instructional programs ranging from kindergarten through grade 12 is offered by the Authority.

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 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. The Authority is the lowest (and sole) level of government exercising oversight responsibility.

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

2. Significant Accounting Policies

(a) Basis of Accounting

These financial statements have been prepared in accordance with Canadian public sector accounting standards. 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 expenditure 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.

(b) Cash and Cash Equivalents

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

Detah District Education Authority

Notes to Consolidated Financial Statements

June 30, 2019

2. Significant Accounting Policies (continued)

(c) Financial Instruments

Financial assets originated or acquired or financial liabilities issued or assumed in an arm's length transaction are initially measured at their fair value. In the case of a financial asset or financial liability not subsequently measured at its fair value, the initial value is adjusted for financing fees and transactions 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 and cash equivalents.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities, payroll liabilities, contributions repayable, leave and termination benefits and amounts due to Yellowknife Education District #1.

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

(d) Non-Financial Assets

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

(e) Tangible Capital Assets

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

Detah District Education Authority

Notes to Consolidated Financial Statements

June 30, 2019

2. Significant Accounting Policies (continued)

(f) 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 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 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 GNWT. The contribution revenue is recognized when received or receivable.

Other contributions

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

Other revenue is 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 revenue when the eligible expenditures are incurred.

Investment income

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

Donations

Donations are recognized in the period they are received.

Detah District Education Authority

Notes to Consolidated Financial Statements

June 30, 2019

2. Significant Accounting Policies (continued)

(f) Revenue recognition (continued)

Special Purpose Funds

School activity funds which are fully controlled by the Education Authority with respect to when and how the funds available can be disbursed are included. The funds reported are internally restricted as to purpose and may include the proceeds of fundraising, contributions or fees paid related to a specific planned benefit. Examples might include planned student trips or funds specifically designated for the purchase of equipment or materials required to support an activity.

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

(g) Budget Data

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

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

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(2) of the *Education Act*.

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

This annual budget includes estimates of revenue and expenditures for the Operating fund surplus 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 Education Authority.

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

(h) Measurement Uncertainty

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

Dettah District Education Authority

Notes to Consolidated Financial Statements

June 30, 2019

2. Significant Accounting Policies (continued)

(i) Inventories Including Materials and Supplies

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

(j) Payroll Liabilities

Teacher payrolls for July and August are accrued.

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

Under the terms and conditions of employment, education board employees may earn non-pension benefits for resignation, retirement and removal costs. Eligible employees earn benefits based on years of service to a maximum entitlement based on terms of employment. Eligibility is based on a variety of factors including place of hire, date employment commenced, and 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 assumption based on management's best estimates.

(l) Expenditures

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

(m) Foreign Currency Translation

Foreign currency transactions are to be translated in Canadian dollars. Revenues and expenditures 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 financial statement. Exchange gain or loss resulting from foreign exchange rate would be accounted for in the financial statement.

Dettah District Education Authority

Notes to Consolidated Financial Statements

June 30, 2019

2. Significant Accounting Policies (continued)

(n) Segment Disclosures

The Schedule of Operating Fund - Detail of Expenditures has been prepared in accordance with PS Handbook Section PS 2700 – Segment Disclosures. The segments selected are to enable users to better understand the government reporting entity and the major revenue and expenditure activities of the Board. For each reported segment, revenue and expenditures represent amounts directly attributable to each segment. Segments include:

School Programs: pertains to the provision of instructional services that falls under the basic public education mandate.

Inclusive Schooling: pertains to access to quality education for all students by effectively meeting their diverse needs.

Administration: pertains to the provision of board governance and central office administration, operation and maintenance.

Indigenous Languages: pertains to indigenous language resource development, support for language teachers and instructors, and enhance community engagement.

Transfers and others: pertains to amortization, debenture interest and gain or loss on sale (disposal) of tangible capital assets.

During the year the segments; Operations and Maintenance and Administration were combined to comprise the segment above titled Administration.

3. Future Accounting Changes

Asset Retirement Obligations, Proposed Section PS 3280

This section will be effective for fiscal years beginning on or after July 1, 2021 and is intended to enhance comparability of financial statements among public sector entities by establishing uniform criteria for recognition and measurement of asset retirement obligations, including obligations that may not have previously been reported. This section would require public sector entities to review existing contract, legislation, regulations, and other sources to identify retirement activities associated with its controlled tangible capital assets.

Revenue, Proposed Section PS 3400

This section establishes standards on how to account for and report on revenue. Specifically, it differentiates between revenue arising from transactions that include performance obligations, referred to as "exchange transactions", and transactions that do not have performance obligations, referred to as "non-exchange transactions". This section applies to fiscal years beginning on or after April 1, 2022. Earlier adoption is permitted.

The impact of the transition to this proposed accounting standard, if any, has not yet been determined.

Dettah District Education Authority**Notes to Consolidated Financial Statements**

June 30, 2019

4. Cash and Cash Equivalents

	2019	2018
Cash and cash equivalents	\$ 745,322	\$ 456,356

5. Special Purpose Funds

The Education Authority does not have special purpose funds.

6. Restricted Assets

The Education Authority does not have restricted assets.

7. Portfolio Investments

The Education Authority does not have any portfolio investments.

8. Accounts Receivable

The Education Authority does not have any accounts receivable.

9. Inventory

The Authority does not record inventory as per note 2(i).

10. Accounts Payable and Accrued Liabilities

	2019	2018
Trade payable	\$ 39,353	\$ 44,794
Payroll liabilities	3,231	3,049
	\$ 42,584	\$ 47,843

Dettah District Education Authority

Notes to Consolidated Financial Statements

June 30, 2019

11. Deferred Revenue

	2019	2018
Government of Canada		
Jordan's Principle	\$ 52,400	\$ -

12. Contributions Repayable

	2019	2018
Government of the Northwest Territories		
Department of Education, Culture and Employment	\$ 2,000	-

13. Due From and To the Government of Canada

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

14. Capital Lease Obligations

The Education Authority does not have capital lease obligations.

15. Pensions

The Education Authority makes contributions to the Northern Employee Benefits (NEBS) Pension 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 \$38,345. 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 \$171,368 for January 2019, and \$166,787 for January 2018. The maximum monthly contributions is \$3,026 for January 2019, and \$2,944 for January 2018.

NEBS is an employer owned program and as such the Education Authority will be liable for its portion of any shortfall. The Plan serves 3202 Employee Members and 111 Employer Members (total active, disabled and on leave 1,930).

As of January 1, 2019, the excess (deficiency) of actuarial value of net assets over actuarial present value of defined benefits is estimated to be \$25,300,000 - funded ratio 112% (2018 - \$24,000,000 and 112%) on a going concern valuation basis. The Plan had a solvency ratio deficiency of \$128,900,000 and a solvency ratio of 64%. Solvency is calculated for the purposes of determining obligations only in the event of a plan wrap up. Any potential deficiency in termination payments is guaranteed to be paid over the next 10 years or less, depending on the position of the fund. For the period ending December 31, 2018, the NEBS Pension plan Trust Fund balance of \$15,123,613.

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

Dettah District Education Authority

Notes to Consolidated Financial Statements

June 30, 2019

16. Long-Term Debt

The Education Authority does not have long-term debt.

17. Post Employment Benefits and Compensated Absences and Termination Benefits

In addition to the pension benefits, the Education 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 Education 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 employee render service and are paid upon the occurrence of an event resulting in eligibility for benefits under the terms of the plan. Events include, but are not limited to employee or dependent illness and death of an immediate family member. Non-accruing benefits include maternity and parental leave. Benefits that accrue under compensated absence benefits were actuarially valued using the expected utilization methodology.

Valuation results

The actuarial valuation was completed as at March 31, 2019. The effective date of the next actuarial valuation is March 31, 2020. The liabilities are actuarially determined as the present value of the accrued benefits at March 31, 2019 and the results extrapolated to June 30, 2019. The values presented below are for all of the benefits under the Compensated Absences and Termination Benefits for the Authority.

Changes in Obligations	Severance and Removal	Compensated Absences	2019
Accrued benefit obligation, beginning of year	\$ 14,538	\$ 5,925	\$ 20,463
Current period benefit cost	1,823	508	2,331
Interest accrued	553	217	770
Benefits payments	-	(178)	(178)
Actuarial (gain)/loss	1,988	1,342	3,330
Accrued benefit obligations end of year	(18,902)	(7,814)	(26,716)
Unamortized net actuarial loss	(4,064)	503	(3,561)
Accrued benefit liability	(22,966)	(7,311)	(30,277)
Benefit expenses			
Current service costs	1,823	508	2,331
Interest costs	553	217	770
Amortization of actuarial gains	(833)	(75)	(908)
	\$ 1,543	\$ 650	\$ 2,193

Dettah District Education Authority**Notes to Consolidated Financial Statements**

June 30, 2019

17. Post Employment Benefits and Compensated Absences and Termination Benefits (continued)

The discount rate used to determine the accrued benefit obligation was an average of 3.2%, (2018 - 3.8%). The expected payments during the next five fiscal years are:

	Severance and removal	Compensated absences	Total
2020	\$ 4,866	\$ 2,083	\$ 6,949
2021	3,015	1,132	4,147
2022	2,007	612	2,619
2023	1,576	332	1,908
2024	1,335	197	1,532
2024 - 2028	4,897	846	5,743
Total	\$ 17,696	\$ 5,202	\$ 22,898

18. Trust Assets Under Administration

The Education Authority does not have trust assets under administration.

19. Tangible Capital Assets

The Education Authority does not have tangible capital assets.

20. Prepaid Expenses and Deposits

The Education Authority does not have prepaid expenses and deposits.

21. GNWT Assets Provided At No Cost

			2019	2018
	Cost	Accumulated Amortization	2019 Net Book Value	2018 Net Book Value
Kaw Tay Whee	\$ 895,327	\$ 526,863	\$ 368,464	\$ 410,575

Rent expense of \$42,111 (2018 - \$42,111) was offset by a grant in-kind.

22. Contractual Obligations

The Education Authority does not have any contractual obligations.

Dettah District Education Authority

Notes to Consolidated Financial Statements

June 30, 2019

23. Contingencies

The Education Authority does not have any contingencies.

24. Related Parties

The Authority is related in terms of common ownership to all GNWT created departments, agencies and corporations. The Authority enters into transactions with these entities in the normal course of business. Transactions with related parties and balances at year-end not disclosed elsewhere in the financial statements are summarized in this note.

	2019	2018
Due to Related Party		
Yellowknife Education District #1	\$ 179,187	\$ 82,699

	2019	2018
Revenues from Related Parties		
Government of the Northwest Territories		
Department of Education, Cultural and Employment	\$ 1,642,745	\$ 1,331,964
Department of Municipal and Community Affairs	16,400	17,000
Department of Health and Social Services	2,267	-
Total revenues from related parties	\$ 1,661,412	\$ 1,348,964

	2019	2018
Expenses Paid to Related Parties		
Yellowknife Catholic Schools	\$ 287,827	\$ 266,147
Yellowknife Education District #1	46,327	49,094
Total expenses to related parties	\$ 334,154	\$ 315,241

25. 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 Authority which includes the establishment of a tax levy to support the approved budget in accordance with Section 135, Assessment and Taxation of the *Education Act*.

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

The budget figures presented are those approved by the Minister of Education, Culture and Employment on June 15, 2017 and have not been audited.

Detah District Education Authority

Notes to Consolidated Financial Statements

June 30, 2019

26. Economic Dependence

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

27. Financial Instruments

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

a) Credit risk

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

The Authority's maximum exposure to credit risk is represented by the financial assets balance for a total of \$745,322 (2018 - \$456,356).

b) 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's maximum exposure to liquidity risk is represented by accounts payable and accrued liabilities, payroll liabilities, contributions repayable and amounts due to Yellowknife Education District #1 for a total \$223,771 (2018 - \$130,542).

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

Dettah District Education Authority

Notes to Consolidated Financial Statements

June 30, 2019

27. Financial Instruments (continued)

The table below shows when various financial assets and liabilities mature:

Financial assets	Up to 6 months	6 months to 1 year	1 to 5 years	Over 5 years
Cash and cash equivalents	\$ 745,322	\$ -	\$ -	\$ -
Total financial assets	\$ 745,322	\$ -	\$ -	\$ -
Total financial assets - prior year	\$ 456,356	\$ -	\$ -	\$ -
Financial liabilities	Up to 6 months	6 months to 1 year	1 to 5 years	Over 5 years
Accounts payable and accrued liabilities	\$ 39,353	\$ -	\$ -	\$ -
Due to Yellowknife Education District #1	179,187	-	-	-
Contributions Repayable	2,000	-	-	-
Deferred Revenue	2,000	-	-	-
Accrued payroll liabilities	3,231	-	-	-
Total financial liabilities	\$ 225,771	\$ -	\$ -	\$ -
Total financial liabilities - prior year	\$ 130,542	\$ -	\$ -	\$ -
Net total	\$ 519,551	\$ -	\$ -	\$ -
Net total - prior year	\$ 325,814	\$ -	\$ -	\$ -

28. Expenditures By Object

	2019 Budget	2019 Actual	2018 Actual
Compensation	\$ 1,099,363	\$ 836,396	\$ 765,171
Materials and freight	103,427	178,792	91,479
Services purchased or contracted	491,325	546,473	509,261
	\$ 1,694,115	\$ 1,561,661	\$ 1,365,911

Dettah District Education Authority

Notes to Consolidated Financial Statements

June 30, 2019

29. Subsequent Events

There were no material subsequent events that have taken place between June 30, 2019 and the audit report date.

30. Comparative Figures

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

31. ECE Other Contributions

	2019		2018
Government of the Northwest Territories - Department of Education, Culture and Employment			
Health and Wellness Support	\$ 2,000	\$	-
Community Support	-		11,000
Safe Schools Cameras	-		24,700
	<u>\$ 2,000</u>	<u>\$</u>	<u>35,700</u>

32. GNWT Other Contributions

	2019		2018
Government of the Northwest Territories			
Department of Health and Social Services - Drop the pop	\$ 2,267	\$	-
Department of Municipal and Community Affairs- After School Physical Activity Program	16,400		17,000
	<u>\$ 18,667</u>	<u>\$</u>	<u>17,000</u>

33. Contingent Assets

The Education Authority does not have any contingent assets.

34. Contractual Rights

The Education Authority does not have any contractual rights.

Dettah District Education Authority

Schedule 1 - Details of Expenditures

For the year ended June 30,

						Total 2019	Budget 2019	Total 2018
	School Programs	Operations and Maintenance	Administration	Indigenous Language and Culture (schedule 2)	Inclusive Schooling (schedule 4)	Total	Total	Total
Salaries								
Teachers	\$ 194,123	\$ -	\$ 24,224	\$ -	\$ 248,451	\$ 466,798	\$ 748,591	\$ 444,216
Instructional assistant	4,397	-	-	-	-	4,397	80,000	-
YK1 superintendent	-	-	27,500	-	-	27,500	-	27,500
Non-instructional staff	44,489	-	-	176,350	-	220,839	109,100	161,181
Board/Trustee honoraria	-	-	16,660	-	-	16,660	18,000	12,014
Total salaries	243,009	-	68,384	176,350	248,451	736,194	955,691	644,911
Employee benefits								
Employee benefits and allowances	32,907	-	8,107	18,173	38,999	98,186	50,000	120,680
Leave and termination benefits	833	-	(894)	1,229	848	2,016	-	(420)
Total employee benefits	33,740	-	7,213	19,402	39,847	100,202	50,000	120,260
Services Purchased or Contracted								
Advertising	23,385	-	3,785	2,602	21	29,793	37,000	20,289
Contracted services	297,609	-	30,580	-	-	328,189	307,825	293,301
Maintenance and upgrades	37	-	-	2,034	1,243	3,314	-	33,946
Other	29,728	-	22,036	585	-	52,349	-	52,413
Postage and communications	-	-	-	-	-	-	8,000	-
Professional and technical services	38,376	-	-	3,368	15,583	57,327	56,500	30,925
Student transportation (busing)	75,271	-	-	230	-	75,501	64,000	78,387
Travel	-	-	-	-	-	-	18,000	-
Total Services Purchased or Contracted	464,406	-	56,401	8,819	16,847	546,473	491,325	509,261
Materials and Freight								
Freight	850	-	105	-	-	955	-	53
Materials	111,045	-	1,151	41,446	24,195	177,837	103,427	91,426
Total Materials and freight	111,895	-	1,256	41,446	24,195	178,792	103,427	91,479
Total Expenditures	\$ 853,050	\$ -	\$ 133,254	\$ 246,017	\$ 329,340	\$ 1,561,661	\$ 1,600,443	\$ 1,365,911

Detah District Education Authority**Schedule 2****Details of Indigenous Language and Culture Program Expenditures**

For the year ended June 30,

2019

Function	Student Instruction	Teaching/ Learning Resources	Professional Development	School Activities and Integrated Community Programs	Total
Salaries					
Non-instructional staff	\$ 176,350	\$ -	\$ -	\$ -	\$ 176,350
Employee Benefits					
Employee benefits and allowances	18,173	-	-	-	18,173
Leave and termination benefits	1,229	-	-	-	1,229
	19,402				19,402
Services Purchased or Contracted					
Advertising	2,602	-	-	-	2,602
Other contracted services	2,619	-	-	-	2,619
Professional/technical services	3,368	-	-	-	3,368
Student transportation (bussing)	230	-	-	-	230
Materials/Supplies/Freight					
Materials	41,446	-	-	-	41,446
Total	\$ 246,017	\$ -	\$ -	\$ -	\$ 246,017

Dettah District Education Authority**Schedule 3
Indigenous Languages and Education Program**

	July 1, 2018 to March 31, 2019	April 1, 2019 to June 30, 2019	Total
Revenue			
GNWT ECE funding	\$ 126,647	\$ 73,624	\$ 200,271
Expenses			
Salaries	106,631	77,730	184,361
Employee benefits	10,809	8,721	19,530
Services Purchased or Contracted	26,275	20,621	46,896
	143,715	107,072	250,787
Net Deficit	\$ (17,068)	\$ (33,448)	\$ (50,516)

Dettah District Education Authority

Schedule 4

Details of Inclusive Schooling Expenditures

For the year ended June 30,

2019

	Staff Development	Assistive Technology	Jordan's Principle (schedule 5)	General Inclusive Schooling	Total
Salaries					
Program support teachers	\$ -	\$ -	\$ -	\$ 248,451	\$ 248,451
Employee Benefits					
Employee benefits and allowances	-	-	-	38,999	38,999
Leave and termination benefits	-	-	-	848	848
Services Purchased or Contracted					
Professional and technical services	-	-	-	15,583	15,583
Other contracted services	-	-	-	1,264	1,264
Materials/Supplies/Freight					
Materials	-	-	-	24,195	24,195
Total	\$ -	\$ -	\$ -	\$ 329,340	\$ 329,340

Dettah District Education Authority**Schedule 5
Jordan's Principle**

For the year ended June 30, Total	Budget 2019	Actual 2019	Actual 2018
Revenue			
Government of Canada	\$ -	\$ 52,400	\$ -
Expenses			
Salaries	-	-	-
Employee benefits	-	-	-
Services Purchased or Contracted	-	-	-
	-	-	-
Surplus	\$ -	\$ 52,400	\$ -
Transfer to deferred revenue		\$ (52,400)	\$ -



Ndilo District Education Authority Annual Report for 2018-2019 School Year

September 30, 2019





Administration scolaire de district de Ndiloq Rapport annuel pour l'année scolaire 2018-2019

30 septembre 2019



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Purpose of the Annual Report

The Ndilq District Education Authority (NDEA) Annual Report for the 2018-2019 school year was prepared in compliance with the *Financial Administration Act* that requires Northwest Territories (NWT) Education Bodies to report on their operations, compliance with educational directives, and implementation of activities and initiatives in line with the Government of the Northwest Territories (GNWT) Mandate and the Minister of Education's direction.

The annual report is one of the key components of the Education Accountability Framework that was implemented in 2016 as part of the *Education Renewal and Innovation Framework (ERI): Directions for Change (2013)* and following new requirements of the *Financial Administration Act* that were put in force in 2016. The purpose of the annual report is to ensure that Education Bodies remain accountable to their operating plans.

The current annual report is based on the Ndilq District Education Authority 2018-2019 Operating Plan that was approved by the Minister and tabled in the Legislative Assembly on November 1, 2018.

Annual Report - Executive Summary

The annual report for the 2018-2019 school year was prepared in compliance with the *Financial Administration Act* that requires Northwest Territories (NWT) Education Bodies to report on their operations, compliance to educational directives, and implementation of activities and initiatives in line with the Government of the Northwest Territories (GNWT) Mandate and the Minister of Education's direction.

The following table summarizes the successes and areas for improvement for the school:

The Ndilò District Education Authority (NDEA) is responsible for administering and maintaining the standards of educational programs in Ndilò, specifically, at K'àlemì Dene School (KDS). The NDEA is committed to providing quality education for students by concentrating on the following four components of learning:

- Language and Culture
- Academics and Technology
- Dene Laws and Wellness
- Physical Activity

Through the development of these skills, students will grow and develop into respectful, healthy, diligent and strong Dene who will give back to their families, community and the North.

KDS is a small school that offers culturally relevant and inclusive education programming for Junior Kindergarten to Grade 12 students. Enrolment for the 2018-2019 school year was approximately 110 full time students. The student population is primarily Yellowknives Dene First Nation. KDS also attracts many Indigenous families from Yellowknife and provides free transportation for these students.

KDS offered a wide range of programming, including:

- Priority on teaching and learning Wilhìdeh Yatì using the Our Languages: Indigenous Languages Curriculum (ILC) for a third year.
- Several key cultural experiences throughout the school year organized with the support of local cultural knowledge keepers.
- Scheduled professional learning communities for all teachers to work collaboratively on the integration of language and culture and assessment for instruction.
- Focus on social and emotional well-being through the continued use of Positive Behavioural Intervention Supports and the introduction of Second Step.
- Year-long professional development focus on speech and language development in JK-Grade 3.
- Program support teacher spending 60% of their time working directly with classrooms teachers.
- Regular School Based Support Team meetings (SBST).



Rapport annuel — Sommaire

Le rapport annuel pour l'année scolaire 2018-2019 a été préparé conformément à la *Loi sur la gestion des finances publiques*. Cette loi stipule que les organismes ténois du milieu de l'éducation doivent rendre compte de leurs activités, de leur conformité aux directives sur l'éducation et de leur mise en œuvre des activités et initiatives qui s'inscrivent dans le mandat du GTNO et dans les orientations du ministre de l'Éducation.

L'encadré suivant résume les bons coups survenus pendant cette année scolaire, ainsi que les points à améliorer.

L'Administration scolaire de district de Ndı̀q (ASDN) est responsable d'administrer les programmes d'éducation et d'assurer le respect des normes à Ndı̀q, plus précisément à l'école dénée K'alemı̀. L'ASDN s'engage à offrir aux élèves une éducation de qualité axée sur les quatre volets d'apprentissage suivants :

- langue et culture;
- études générales et technologie;
- lois dénées et bien-être;
- activité physique.

Grâce au développement de compétences dans ces domaines, les élèves grandiront et deviendront des Dénés respectueux, sains, diligents et forts, qui redonneront à leur famille, à la communauté et au Nord.

L'école K'alemı̀ est petite et offre aux élèves de la prématernelle à la 12^e année des programmes d'éducation qui intègrent et respectent la culture. Les inscriptions pour 2018-2019 sont estimées à environ 110 élèves à temps plein. Les élèves appartiennent principalement à la Première Nation des Dénés Yellowknives. L'école attire aussi de nombreuses familles autochtones de Yellowknife et offre le transport gratuitement à ces élèves.

L'école offre toute une gamme de programmes :

- Priorité accordée à l'enseignement et à l'apprentissage de la culture et de la langue wilı̀deh yatı̀ à l'aide du programme « Nos langues » pour une troisième année;
- Plusieurs expériences culturelles essentielles tout au long de l'année organisées avec l'appui de détenteurs locaux du savoir culturel;
- Création de communautés d'apprentissage professionnelles à l'intention de tout le personnel enseignant pour qu'il collabore en vue d'intégrer la langue et la culture et d'évaluer l'enseignement;
- Accent mis sur le bien-être social et émotionnel par l'utilisation continue du programme constructif d'intervention et de soutien comportemental et par le lancement du programme *Second Step*;
- Perfectionnement professionnel annuel sur l'importance du développement de la parole et du langage, de la prématernelle à la 3^e année;
- Enseignants de soutien aux programmes consacrant 60 % de leur horaire à travailler



directement auprès d'enseignants titulaires;

- Réunions régulières de l'équipe de soutien scolaire.

Ndilo District Education Authority Operating Environment

School Profiles and Student Enrolment

The Ndilo District Education Authority (NDEA) consists of one (1) school that housed 107 students (September 30, 2019 FTE count) in the 2018-2019 school year.

K'àlemì Dene School (KDS) serves Junior Kindergarten to Grade 12 students. KDS follows all NWT curriculums, with a special emphasis on Dene Kede to ensure Wìlìdeh language and culture is integrated as much as possible. In addition, students in Junior Kindergarten to Grade 8 receive twice weekly instruction in Wìlìdeh Yatì. High school students participate in three Wìlìdeh language blocks throughout the year.

Table 1 below provides an overview of the district's school profile, while Table 2 provides information on student enrolment in the school in the completed school year.

Table 1:
District Education Authority School Profile 2018-2019.

School	Community	Grades Offered	Student Enrolment (FTE) ¹	Teaching Staff (PY) ²
K'àlemì Dene School	Ndilo	JK-12	107	9

Table 2: Student enrolment (FTE) by school and by grade as of September 30, 2018.

School	Grades													
	JK	K	1	2	3	4	5	6	7	8	9	10	11	12
KDS	4	9	12	7	11	7	7	8	6	10	10	4	9	3
DEA Total	4	9	12	7	11	7	7	8	6	10	10	4	9	3

Student and Teacher Population

K'àlemì Dene School's school population is 100% Indigenous. The majority of students are Yellowknives Dene First Nation while other students identify as Dene with a small number of Inuit students. This greatly influences the programming offered at KDS and is a priority to the NDEA. We strive to offer as many culturally appropriate programs as possible and lessons including weekly Wìlìdeh Yatì lessons with a fluent speaker, seasonal culture camps and integrated lessons using Dene Kede.

¹ FTE stands for home/origin school full-time equivalents with 60% or more attendance as of September 30, 2018.

² PY stands for person years and refers to funded positions. Teaching staff includes staff providing instruction to students, such as teachers, teaching principals, and others.

Annual Report 2018-2019

Being so close to the community of Yellowknife, KDS often attracts families from Yellowknife for a variety of reasons. We offer free bus service to approximately 50 students.

In the 2018-2019 school year, KDS maintained a teaching staff of five (5) JK to Grade 8 teachers, two and a half (2.5) high school teachers and three (3) educational assistants, one (1) program support teacher and one (1) principal. We were fortunate to have low staff turnover, allowing us to focus on long-term goals that encourage sustainable changes to our programming. Six (6) members of our teaching staff have been employed at KDS for five (5) years, and another six (6) staff members employed for 10 or more years.

Ndilo District Education Authority Governance

The NDEA was established on June 25, 2013 under the *Education Act* of the Northwest Territories by order of the Minister. Its purpose is to administer and maintain the standards of educational programs in Ndilo as defined under the *Act*. A full range of instructional programs ranging from Junior Kindergarten through Grade 12 is offered by the NDEA.

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

Prior to this, KDS was guided by the Ndilo Education Committee (NEC) made up of Ndilo community members. This committee was established in 1998 when the school in Ndilo opened for its first year of operation. Over the years the committee lobbied for a new building and then the creation of a District Education Authority. During this time, the Yellowknives Dene First Nation received funding from the Department of Education, Culture and Employment (ECE) for KDS and in partnership with the NEC contracted Superintendent services from Yellowknife Education District No. 1 (YK1) to oversee the daily operations of the school.

The NDEA is responsible for making strategic decisions to guide KDS. The NDEA Chairperson is responsible for reporting to the Minister of Education, Culture and Employment (ECE). The NDEA directs the Superintendent and principal, who then work directly with the staff.

It should be noted that the role of the principal is different than at most schools in the NWT. The KDS principal often receives direction directly from the NDEA and is responsible for reporting to the NDEA. With support from the Superintendent, the principal is responsible for developing the school budget, reporting to ECE, overseeing the external audit, and supervising building maintenance. For example, the development of this annual report was completed by the principal at KDS and then approved by the NDEA.

Ndilo District Education Authority Members as of May 2019:

- Lila Erasmus – Chairperson
- Sarah Erasmus – Vice Chairperson
- Theresa Black - Trustee
- Roberta Campbell – Trustee
- Myra Conrad – Trustee
- Nyra Mackenzie - Trustee
- Vacant Position

Elections for the NDEA were held in May 2019 and a new board will be sworn in in June 2019. The next election will be held in May 2022.



Support members of this Education Authority include:

Metro Huculak – Superintendent of Yellowknife Education District No. 1

- Previous election – May 2019.
- Members serve 3-year terms. An election is called every ~~3rd~~-third May.
- Meetings occur at minimum once per month but more often as required (with the exception of July and August).
- The number of staff at the Ndilq District Education Authority is 1 (Superintendent Services).
- At this time, the NDEA is actively seeking to fill the vacant position.

Governance Training

The NDEA participated in an annual retreat to discuss future planning and visioning for KDS. This event was organized by the contracted Superintendent and held in the early fall. The NDEA has built professional development into their regular meeting agendas. At each regular meeting, the NDEA reads and discusses a section of ECE's *DEA and DEC Member Handbook: 2016-2017*. At this time, the NDEA is not planning any additional training from ECE, but will contact ECE if this changes or as situations arise.

Finally, NDEA members attend pertinent conferences when necessary. For the 2018-2019 school year, two members attended the Canadian School Board Association's National Trustee Gathering on Aboriginal Education in July 2018. NDEA members share the information they have gathered from the conferences with all trustees during their regular meetings.

Quarterly Meetings

Table 3: Quarterly Meetings Schedule.

Meeting Number	Planned Date	Planned Location	Did the meeting take place as planned? (Yes/No)	If no, explain why.
1	Aug. 14/18	Ndilq	Yes	
2	Sept. 27/18	Ndilq	Yes	
3	Oct. 24/18	Ndilq	Yes	
4	Nov. 28/18	Ndilq	Yes	
5	Jan. 30/19	Ndilq	Yes	
6	Feb. 19/19	Ndilq	No	Quorum
7	April 17/19	Ndilq	Yes	
8	May 22/19	Ndilq	Yes	
9	June 18/19	Ndilq	Yes	

Teaching and Learning

1. ERI Objective: Support excellence in teaching.

1.1 Collaborative Professional Learning

Priorities in the 2018-2019 school year:

To support excellence in teaching and the NDEA's mission statement of providing quality education, KDS continued to implement collaborative professional learning communities (PLC). Improving student learning was the focus as teachers worked in small groups to analyze assessment data and plan next steps in learning.

The themes for PLCs included:

- Indigenous education – focused on integrating Wilhideh language and culture.
- Assessment for learning – reflected on assessment data and steps to improve instruction.

Time for professional learning communities was built into the KDS weekly schedule for JK to Grade 7 classroom teachers and the Program Support Teacher (PST). As well, time was scheduled into three Strengthening Teacher Instructional Practices (STIP) days specifically for Grades 8-12 classroom teachers. During PLCs, teachers used a process 'Assessment to Instruction' to analyze the assessments used at KDS, set learning goals for students, plan teaching strategies and related units and then reassess the learning goals at the end of the six-week cycle.

Achieved results:

- As planned, JK to Grade 8 teachers were provided 45 minutes per week (not during Culture Camp weeks) in the KDS schedule for PLCs.
- As planned, teachers completed "Assessment to Instruction" three times per year.
- As planned, 100% of KDS teachers had access to collaborative PLC time to focus on Indigenous Education and Assessment for Learning.



2. ERI Objective: Support student success and diverse needs of life-long learners

2.1 Increasing Oral Language Skills in the Early Years

Priorities in the 2018-2019 school year:

Using Student Success Initiative (SSI) funding in the 2017-2018 school year, KDS was able to hire a speech and language pathologist to provide the Hanen Centre's Learning Language and Loving It Program for the KDS Junior Kindergarten/Kindergarten teacher and early childhood educator. This program helped to increase their understanding of oral language development and provided strategies to help all students develop a strong oral language basis.

As oral language development is the foundation of literacy development, we continued this professional development opportunity for the 2018-2019 school year. KDS expanded the program to include the JK/K teacher and both Grades 1/2/3 teachers. For the 2018-2019 school year, KDS worked with a trained speech and language pathologist to complete the Hanen Centre's ABC and Beyond Program. By embedding the professional development directly into the daily schedule and at regular intervals throughout the school year, teachers were able to apply new oral language learning strategies directly into their classrooms, and then reflect upon these strategies throughout the year. The focus of this program was to improve the teacher's understanding of oral language development and strategy use with their students.

Achieved results:

- Three teachers participated in the ABC and Beyond program, which included seven training sessions and three individual coaching, videotaping and feedback sessions.
- Through video coaching and a rubric created by the program, teachers were able to compare how their use of strategies from September 2018 to May 2019 effectively helped children develop oral language. All teachers who participated in the program demonstrated improvement in their use of oral language strategies.
- All JK, K, Grades 1, 2 and 3 students participated in the program and were exposed to explicit oral language strategies.

3. ERI Objective: Develop and redesign teaching resources to support renewed definition of student success in the NWT.

3.1 Our Languages: Indigenous Languages Curriculum

Priorities in the 2018-2019 school year:

KDS continued to offer the Our Languages: Indigenous Languages Curriculum in the 2018/19 school year using Wilìideh Yatì. With the expertise of our Language Instructor and the support of our Regional Indigenous Language and Education (RILE) Coordinator, we successfully used the new curriculum with Junior Kindergarten to Grade 12 students. Grades 1 through 7 received instruction twice a week for 45 minutes. Classroom teachers also attend with their students for class each week as professional development. JK and Kindergarten students received playful instruction twice a week for 20 minutes as developmentally appropriate for the age group. We have taken a different approach for our high school students by providing three 3-week intensive blocks throughout the year.

Achieved results:

- As planned, KDS Language Instructor and Regional Indigenous Language and Education Coordinator participated in 100% of training offered from ECE.
- As planned, all JK to Grade 7 teachers observed and participated with students once per week.
- JK and Kindergarten students had the opportunity to receive instruction for 20 minutes twice a week.
- Grades 1 through 7 students had the opportunity to receive instruction twice a week for 45 minutes.
- High school students had the opportunity to receive 75 hours of instruction time over the course of a year. There was a slight deviation from the plan for one hour/day during three, three-week intensive blocks. However, KDS maintained the required number of hours/credit.
- 100% of students present participated in Wilìideh Yatì as per school schedule.
- Students were not assessed using Our Languages rubrics due to staffing issues.

3.2 Health and Wellness Curriculum

<p>Priorities in the 2018-2019 school year:</p>	<p>KDS participated in the Health and Wellness Curriculum. In September 2018, one teacher attended the two-day in-service.</p>
<p>Achieved results:</p>	<ul style="list-style-type: none"> As planned, KDS piloted one unit of the curriculum in a multi-grade classroom. Due to a maternity leave, KDS students completed one unit.

Indigenous Languages and Education

4. Education Renewal Objective: Supporting language and culture initiatives that enhance students' sense of identity.

4.1 Indigenizing Teaching and Learning Practice – Dedicated Planning Time

<p>Priorities in the 2018-2019 school year:</p>	<p>As a long-term goal, KDS continued to provide teachers with dedicated time throughout the school year to integrate Indigenous (specifically, YKDFN focused) content into their long range, unit and lesson plans. The KDS mission statement supports this goal as learning language and culture is a priority to KDS families and the community of Ndilo.</p> <p>The KDS STIP plan included time dedicated for integrated language and culture planning. There was also a focus on planning during the ECE-mandated Culture Orientation Days, with support provided by the school Elder and coordinator.</p>
<p>Achieved results:</p>	<ul style="list-style-type: none"> Classroom teachers included evidence of their language and culture planning in their long range, unit and lesson plans, which were reviewed bi-annually during class reviews. 100% of KDS staff participated in the two Culture Orientation Days. Classroom teachers participated in integrated planning time during STIP days.



4.2 Key Culture Experiences

<p>Priorities in the 2018-2019 school year:</p>	<p>KDS continued to implement Key Culture Experiences through the school year as determined by the Dene seasonal calendar. These experiences were coordinated with several YKDFN community members.</p>
<p>Achieved results:</p>	<ul style="list-style-type: none"> • YKDFN community members were involved in all Key Culture Experiences. • Key Culture Experience included: Berry & Medicine Harvesting (JK to Grade 8), Net Fishing during winter months (JK to Grade 12), Trapping and snaring fur bearing animals (JK to Grade 12), Dog Mushing (JK to Grade 12), Birch Tree Tapping (JK to Grade 12), Ducking Plucking (JK to Grade 8), one multi-day Canoe trips (Grades 5/6/7), Traditional Games Unit during Physical Education classes (JK to grade 12). • Overnight Snowshoe Trip (Grades 8 to 12) and canoe trips (Grades 7/8 and High School) did not take place as planned due to staffing limitations. • Students participated in a minimum of five days of Key Cultural Experiences.

4.3 Indigenous Language Instruction)

<p>Priorities in the 2018-2019 school year:</p>	<p>KDS continued to provide core language instruction in Wìlìdeh Yatì with a language speaker. As outlined in a previous section, KDS used the Our Languages: Indigenous Languages Curriculum for a second year.</p>
<p>Achieved results:</p>	<ul style="list-style-type: none"> • JK/K students received 20 minutes of Wìlìdeh Yatì through songs, activities and games three times/week. • Grades 1 to 7 students received 45 minutes of Wìlìdeh Yatì core instruction twice weekly. • High School students met the 75 required hours for Wìlìdeh Yatì core instruction.



4.4 Community Support

<p>Priorities in the 2018-2019 school year:</p>	<p>For the 2018-2019 school year, we worked closely with several community members to provide culturally relevant program for our middle school aged students. This programming was rooted in learning about oneself during puberty, with focused discussions about becoming a capable person and relationships. KDS attempted to offer drumming and hand games practices to our male students with a beading project for our female students. We worked with Yellowknives Dene First Nation (YKDFN) Elders and community members to provide this programming for students.</p>
<p>Achieved results:</p>	<ul style="list-style-type: none"> • Students in Grades 5 to 7 had limited opportunity to participate in a drumming or beading project due to staffing limitations. • We hired a minimum of five community members at different times throughout the year to complete this project, but ran into staffing / scheduling issues.

4.5 Teacher Cultural Orientation Days

<p>Priorities in the 2018-2019 school year:</p>	<p>As mandated by ECE, KDS provided two full days of on-the-land culturally appropriate orientation for staff. During these days, teachers and support staff spent time on the land with community members learning about their perspectives and history of the Yellowknives Dene First Nation.</p> <p>As well, KDS classroom teachers attended seasonal Culture Camps with their students (Please see Key Culture Experiences for more information). This allowed teachers to learn with their students and spend time on the land with community members. Whenever possible, we allowed all staff members to attend.</p>
<p>Achieved results:</p>	<ul style="list-style-type: none"> • KDS took a school-based approach to planning Culture Orientation Days. • KDS organized two Cultural Orientation Days. One happened in September 2018 and the second day in January 2019. • KDS classroom teachers also participated in key cultural experiences with their students and all teachers took this opportunity throughout the year. • YKDFN community members were involved and employed whenever possible for both Culture Orientation Days and Culture Camps. • KDS Culture Orientation Days and Culture Camps reflected the YKDFN seasonal calendar and the



necessary skills needed to support each activity.

4.6 Elders in Schools

Priorities in the 2018-2019 school year:

KDS continued to have an Elder present at the school. Our Elder had a presence in classrooms. We have found success in having them involved in language instruction and working on their own craft work while being in classrooms.

Achieved results:

- KDS had an Elder, on a part-time basis, available for students.



Inclusive Schooling

Annually, the Government of the Northwest Territories (GNWT) designates funds to support Ministerial Directive on Inclusive Schooling (2016), based on the size of the student population in the Territory. This investment allows for the accommodation of the diverse needs that students bring to school every day. To meet these needs, investments must be used towards programs, processes, and personnel that effectively support classroom teachers and increase student success.

This section highlights key activities through which Ndiłǝ District Education Authority achieved compliance with the Ministerial Directive on Inclusive Schooling.

6. ERI Objective: Ensuring better support, implementation, and monitoring of Inclusive Schooling.

6.1. Student supports aligned to the goals of the IEPs and/or SSPs are provided in a timely manner.

Goals specific to this directive for the 2018-2019 school year, considering the feedback provided by ECE in 2017:

In collaboration, KDS Regional Inclusive Schooling Coordinator (RISC) and Program Support Teacher (PST) created a process and timeline to help guide teachers through setting up their Student Support Plans and Individual Education Plans. This included contact with families, developing the plans and implementing the supports. To support this process, teachers had access to the School Based Support Team (SBST) and planning time with the PST.

Achieved results:

- 100% of SSPs and IEPs were finalized by November 30, 2018.
- 100% of SSPs and IEPs were reviewed and revised, once per reporting period.
- KDS principal allocated 25% (when necessary) PST time to work directly with students as specified by the directive.
- 100% of teachers implemented at least one support as identified by SSP/IEPs by the second reporting term.

6.2. Principals create conditions to support teachers and support assistants in the use of flexible instructional strategies.

Goals specific to this directive for the 2018-2019 school year, considering on the feedback provided by ECE in 2017:

KDS PST spent 60% of their time working with classroom teachers and meeting with teachers, helping teachers to strengthen flexible instructional strategies. PST worked with classroom teachers during weekly PLCs, scheduled planning and coaching time and while co-teaching. PST helped to create and lead learner profiles and class reviews that guided their time with classroom teachers. Furthermore, the PST supported Educational Assistants (EAs) through meetings and professional development.

Achieved results:

- Class Reviews and Learner Profiles were completed for all JK to Grade 12 classrooms in collaboration with classroom teachers and SBST.
- 100% of classroom teachers individually and collectively met regularly (through weekly PLCs and monthly meetings) with the PST to plan, collaborate, reflect and co-teach.
- 100% of Educational Assistants met on an as needed basis with PST regarding their role in support of learning, with additional meetings being held as required.

6.3. Classroom teachers notify and access the School-based Support Team to support students who experience persistent learning difficulties in spite of the use of responsive teaching strategies or, when a student needs significant enrichment.

Goals specific to this directive for the 2018-2019 school year, considering the feedback provided by ECE in 2017:

KDS put a process into place so teachers could refer students to the SBST and help address learning needs of identified students as well as systemic issues that arose. KDS's SBST gained momentum during the 2018-2019 school year.

Achieved results:

- KDS's SBST originally met three times per month, following a referral protocol that had been developed. Documentation of meetings were maintained.
- Early in the year (approximately October 2018), the SBST meeting scheduled changed to once per month and covering three students. Documentation of meetings was maintained.



6.4. IEPs and SSPs are updated and reviewed in consultation with parents, students, SBST members, education body staff, and other professionals as required.

Goals specific to this directive for the 2018-2019 school year, considering the feedback provided by ECE in 2017:

KDS ensured that SSPs and IEPs were completed, updated and reviewed at the end of each term with all stakeholders. This included: classroom teachers, PST, EAs, SBST and Principal/RISC, parents and students.

Achieved results:

- KDS reviewed and updated as needed, all SSPs and IEPs with parents and students (when applicable), based on availability of parents, during each reporting period (November, March and June).
- Classroom teachers reviewed all SSPs and IEPs in May proposing revisions and changes as needed for the beginning of the following school year.

6.5. Program Support Teachers spend not less than 60% of their time engaged in activities that directly support classroom teachers.

Goals specific to this directive for the 2018-2019 school year, considering the feedback provided by ECE in 2017:

It was our goal to have the PST working with teachers for 60% of their time. The KDS PST contributes to the education of all students by helping classroom teachers as a colleague, role model and coach with regards to inclusive instructional practices.

Achieved results:

- KDS principal ensured that the PST supported teachers as per the 60%-time allocation in the directive.
- KDS principal developed a schedule that allowed 100% of teachers to meet with the PST during the school day.



Student Wellness and Support

7. Education Renewal Objective: Ensuring that student wellness...is promoted and embedded in school experiences, programming and environments.

7.1. Wellness Coordinator

Priorities in the 2018-2019 school year:

During the 2017-2018 school year, KDS was fortunate to join the Northern Counselling and Therapeutic Services (NCTS) pilot program. This program provided KDS with a counsellor for one-week intervals, three times throughout the year and access to the same person via phone and email between visits. Having regular access to a counsellor provided students and staff with one-on-one counseling, family support, behaviour interventions, small group work, professional development, sharing circles and more. While KDS has access to the counsellor in between visits, we realize that more wellness programming is necessary.

Piecing together counselling funds from our School Programming and Inclusive Schooling budget, NDEA created a 0.5 Wellness Coordinator position. This teacher was responsible for running social skills groups, structured recesses, collaborating with the SBST to create behaviour plans, coordinating behaviour programs, co-teaching with classroom teachers, and helping families navigate the mental health system.

Achieved results:

- KDS hired a 0.5 Wellness Coordinator
- Wellness Coordinator implemented social skills groups, collaborated with the SBST to create behaviour plans, coordinated behaviour programs, co-taught with classroom teachers, and helped families navigate the mental health system.
- Structured recesses were not implemented as planned as the need did not arise.



7.2. Mental Health Initiatives – Professional Development

Priorities in the 2018-2019 school year:

KDS planned and scheduled Mental Health First Aid for Northern People opportunity for all staff at the beginning of the 2018-2019 school year. This course would have increased KDS staff awareness of mental illness, provided staff with strategies to increase support and helped to reduce stigmas. It also helps KDS staff to appropriately respond the mental health situations in a respectful and appropriate manner.

Achieved results:

- The KDS scheduled Mental Health First Aid for Northern Peoples session did not take place as planned due to last minute instructor availability.
- Instead, three KDS staff participated in a Mental Health First Aid course offered outside of KDS.
- To further compensate for the cancelled Mental Health First Aid for Northern Peoples, a workshop on trauma-informed practices was offered to all staff.
- All staff had increased training regarding mental health through Mental Health First Aid and/or the trauma-informed practices workshop.
- 100% of students had access to staff with mental health related training.

7.3. Safe and Caring Schools

Priorities in the 2018-2019 school year:

Our Safe and Caring School Plan was updated to include the implementation of the Second Step Program: Skills for Social and Academic Success and Second Step: Bullying Prevention Program for all students in Junior Kindergarten to grade six. KDS expanded on our Safe and Caring School Plan in 2018-2019 to include positive behaviour expectations.

Achieved results:

- 100% of classroom teachers participated in professional development for Second Step.
- With support from the Wellness Coordinator, 100% JK-Grade 6 classrooms implemented Second Step: Skills for Social and Academic Success and Second Step: Bullying Prevention.
- Safe and Caring School Committee developed and executed an implementation plan for Positive Behavioural Intervention and Success.
- KDS had six emergency evacuations or fire drills during the 2018-2019 school year: three in the fall, one in the winter, two in the spring.
- KDS had three Lock Down procedure drills during the 2018-2019 school year.
- KDS's Safe and Caring School Committee executed ten school inspections during the 2018-2019 school year. These happened at the end of each month.
- KDS's Safe and Caring School Committee met monthly with recorded minutes.
- KDS's Safe School Plan was reviewed and implementation monitored by the Superintendent.

Human Resources Management

School Staff Recruitment and Retention

Ndilo District Education Authority is responsible for ensuring that schools are resourced to meet the priorities and needs of students. Tables 6 and 7 provide details on budgeted and actual General School, Inclusive Schooling, and Indigenous Languages and Education staff for the 2018-2019 school year.

Table 4: Budgeted and Actual Person Years for General School Staff.

		General School Staff									
		Regional Office Administration	Teachers*	Consultants	Secretaries	Custodians	Wellness Counsellors	Bus Drivers	Cooks	School Administration	Total
Budgeted	Regional Office										
	<i>K'alemi Dene School</i>		9	0	0	0.6	0.25	0.5	0.7	1.0	16.45
	TOTAL										
Actual	Regional Office										
	<i>K'alemi Dene School</i>		9	0	0	0.6	0.25	0.5	0.7	1.0	16.45
	TOTAL										

Note: *Teachers include NWTTA members who are classroom teachers, principals, assistant principals, librarians, guidance counsellors, etc.



Table 5: Budgeted and Actual Person Years for Inclusive Schooling and Indigenous Languages and Education Staff.

School	Inclusive Schooling (IS) Staff										Indigenous Languages & Education (ILE) Staff									
	IS Regional Coordinator		Program Support Teachers ³		Support Assistants		Wellness Counsellors		Magnet Facilities		Total IS		ILE Regional Coordinator		IL Instructors		IL Assistants		Total ILE	
	B [‡]	A ^{**}	B	A	B	A	B	A	B	A	B	A	B	A	B	A	B	A	B	A
K'àlemì Dene School	0.5	0.5	1.0	1.0	4.0	4.0	0.25	0.5*	0	0	5.75	6.0	0.5	0.5	0.5	0.75	1.0	0	2.0	1.25

Note: B[‡] - budgeted; A^{**} - actual.

*Wellness Coordinator

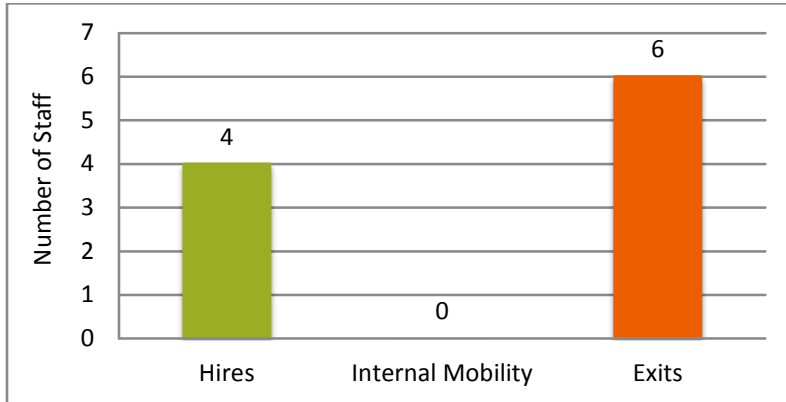
³ Program Support Teachers contribute to the education of students with diverse needs by serving as a colleague, role model and coach for teachers with regards to inclusive instructional practices. In their daily/weekly work, PSTs are not focused on one specific curricular area, but support all student learning – with a particular emphasis on supporting students on Student Support Plans or Individualized Education Plans.



Staffing Actions

Figure 1 below illustrates staffing actions for all education staff in Ndlı̄ District Education Authority for the 2018-2019 school year. Hires include all staffing actions that result in education staff entering Ndlı̄ District Education Authority. Internal mobility does not apply. Exits include all staffing actions that result in education staff leaving Ndlı̄ District Education Authority.

Figure 1: Education Staffing Actions.



Note: Education staff refers to principals, teachers, support assistants and program support teachers.

Completion of Performance Reviews

Performance reviews are important in developing individual staff growth plans, therefore, all education staff (i.e., principals, teachers, support assistants and program support teachers) are required to undergo performance reviews on a regular basis. In 2018-2019 school year, one principal and five teachers (including Program Support Teachers) in Ndilo District Education Authority underwent performance reviews. Table 8 shows details on the number of planned and actual performance reviews of education staff who were in their evaluation year in 2018-2019.

Table 6: Education staff that underwent performance reviews in 2018-2019 school year.

Number of education staff in their evaluation year	Actual (accounts for any change post-June 30 submission of final Operating Plan)	Number of education staff in their evaluation year that underwent performance reviews	Completion Rate
6	6	5	84%

The completion rate for staff evaluations is less than 100% due to staffing attrition and changeover.

*The one staff member who was not evaluated left the NDEA before the end of the school year.

Financial Management

Indigenous Languages and Education

Table 7: Details of Indigenous Languages and Education Budget.

		Funding Categories					
		Regional ILE Consultant	IL Instruction Staff	Indigenizing Education	Teaching and Learning Centres	Community Support	Total
Budgeted	<i>KDS</i>	79,258	148,899	30,300		13,463	271,920
	TOTAL	79,258	148,899	30,300		13,463	271,920
Actual	<i>KDS</i>	n/a					
	TOTAL	n/a	Please see audited financial statements				

Healthy Foods for Learning

Table 8: Details of Healthy Foods for Learning Budget.

	Allocated Funding	Budgeted Expenses	Actual Expenses
<i>KDS</i>	10,700	\$25,000	\$27,265
TOTAL	10,700	\$25,000	\$27,265

Appendix A: Audited Financial Statements

Please see next attachment.

**K'alemi Dene School
(Ndilo District Education Authority)**

Financial Statements

June 30, 2019

K'alemi Dene School
(Ndilo District Education Authority)

Financial Statements

June 30, 2019

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Management Discussion and Analysis

Introduction

This Management Discussion and Analysis is prepared for the Ndilo District Education Authority (NDEA) to promote transparency and accountability.

NDEA Vision: “Building our children’s future by teaching and learning the Dene way.”

Mission Statement: K’alemi Dene School is committed to providing quality education for our students by concentrating on the 4 components of learning:

- Language and culture
- Academics and technology
- Dene Laws and Virtues
- Physical and Active Living

Through the development of skills in these areas, students will grow and develop into respectful, healthy, diligent and strong Dene who will give back to their families, community and the North.

The vision and mission statement were developed during a community meeting in the Spring of 2010. Each year, the NDEA hosts a community meeting, where the vision and mission statements are discussed and community input is gathered. Both of these statements and input from NDEA and community meetings shape the learning priorities and planning for the K’alemi Dene School as reflected in the NDEA Operating Plan for the 2018-19 school year.

The NDEA is an independent legal and accounting entity with an elected Education Authority as stipulated in Section 82 of the Education Act. The Education Authority has decision making authority, the power to delegate authority, the ability to significantly influence operations and the sole accountability for all fiscal matters. Members serve a three-year term. The NDEA is responsible for one school, K’alemi Dene School (KDS). All members serve on the financial committee.

Current NDEA Board Members:

Lila Erasmus	Chair Person
Sarah Erasmus	Vice Chair Person
Theresa Black	Trustee
Roberta Campbell	Trustee
Myra Conrad	Trustee
Nyra Mackenzie	Trustee
Vacant Position	Trustee

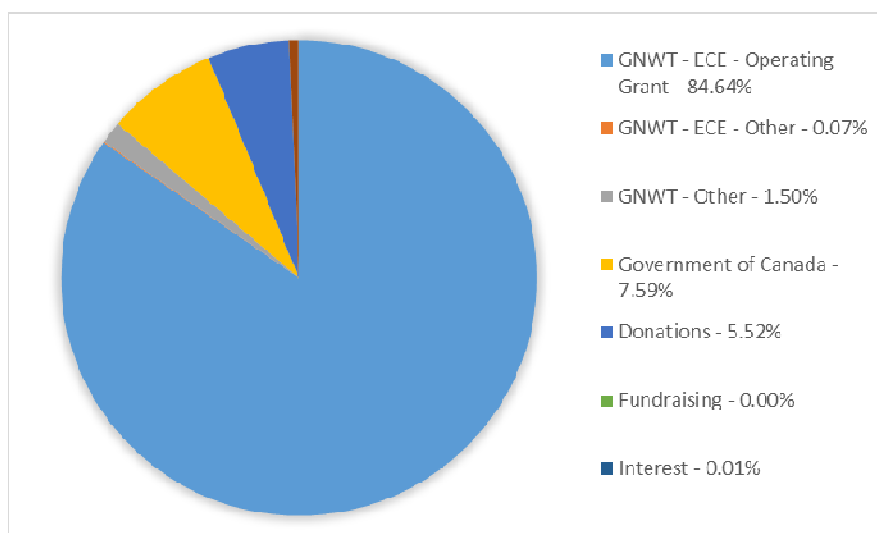
Dettah District Education Authority Administration:

Metro Huculak	Superintendent of Yellowknife Education District No. 1
Meagan Wowk	Principal of K’alemi Dene School

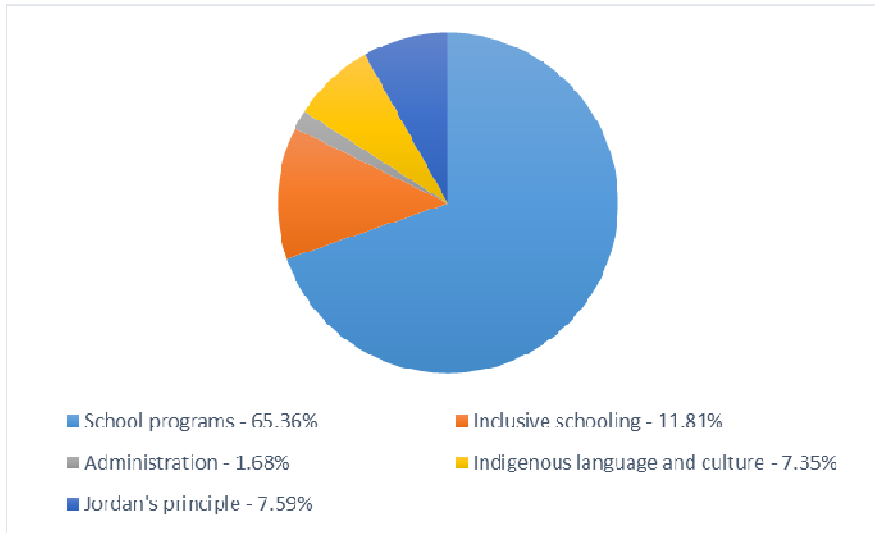
Key Financial Highlights

- In 2018-19, KDS had an enrollment of 103 full time students from junior kindergarten to grade 12. For the past 5 years enrollment has fluctuated between 100 to 115 students.
- The NDEA has an accumulated surplus of \$1,030,612. This increased from \$851,740 in 2018. A healthy surplus is required to manage upcoming maternity leaves, fluctuating enrolment and the prospect of upcoming complex needs students.
- The NDEA is able to maintain a staff of approximately 19 full time employees. Most positions are funding by ECE's school funding formula, but the NDEA feels there are other positions required to deliver quality programming like the Food Service Assistant, Resiliency and Leadership Coordinator and additional Education Assistants.
- The school has 8 classrooms with varying grade levels. All classrooms are multi-grade splits.

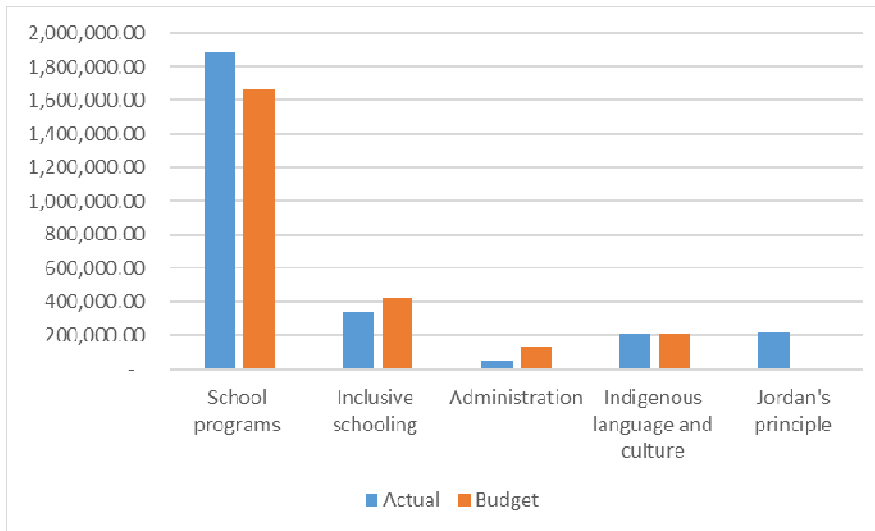
Operating Revenue for the NDEA in 2019



Expenditures by program for the NDEA in 2019



Operating expenditure actuals compared to budget for NDEA in 2019



NDEA Enrolment (FTE) by school and by grade as of September 30, 2018

School	Grades													
	JK	K	1	2	3	4	5	6	7	8	9	10	11	12
KDS	4	9	12	7	11	7	7	8	6	10	10	4	9	3
NDEA Total	4	9	12	7	11	7	7	8	6	10	10	4	9	3

During the 2018-19 school year, the NDEA employed:

Positions	Number of staff
Classroom Teachers	10
Language Instructor/Elder*	0.5
Indigenous Language and Culture Coordinator	1
PST	1
Educational Assistants	3
Food Service Assistant*	0.7
Custodian*	0.7
Resiliency Coordinator*	1
Principal/Regional Inclusive Coordinator	1
Total NDEA Staff	18.9

Please note the NDEA contracts superintendent services from Yellowknife Education District No. 1 (YK1). All instructional staff are employees of YK1 and follow the YK1 Collective Agreement. YK1 invoices the NDEA for salaries and benefits. The employees with asterisks are employees of the Yellowknives Dene First Nation (YKDFN). YKDFN invoices the NDEA for these salaries and benefits.

Operating Environment

Strengths and Opportunities

KDS is a small community school that serves students and families from junior kindergarten to grade 12. We have a comprehensive culture program that includes an Elder, Wiliideh Yatli Instructor and Indigenous Language and Culture Coordinator. Language classes follow the new curriculum *Our Languages* developed by the Department of Education, Culture and Employment (ECE). The culture camps are planned using the seasonal Yellowknives Dene First Nation calendar. Enhancing our language and culture program remains a priority to the NDEA and we continue to seek opportunities to expand our programming and capacity for delivering quality programming.

We provide an inclusive education environment that many families from Yellowknife seek out. We also ensure all of our families have access to transportation, a food program and integrated services in the school. It is the priority of the NDEA to maintain small classroom sizes. This ensures that classroom teachers have the time required to meet individual needs.

At this time, KDS has received additional funding to support an Alternative High School program for students who have not been successful in the traditional model. We feel it is important to meet these students needs by providing flexible scheduling and other supports to help them complete courses and provide supports for healthy living.

Weaknesses and Threats

As identified by the Early Development Instrument (EDI) and Middle Development Instrument (MDI), many of our students enter school with vulnerabilities in their different areas of their development. Both the EDI and MDI are assessments mandated by ECE and administered in kindergarten, grade four and grade seven.

There are also a number of poverty, addictions and mental health issues facing our students and families. It is critical that interagency partnerships are established so that proactive supports can be put into place.

As well, the lack of gymnasium continues to threaten KDS programming and enrollment. The NDEA is grateful to YKDFN for the use of the Ndiłq Community Gym. Unfortunately, this space is frequently used for meetings, funerals and other community events. The community gym is also small and not adequate for older students. This often hinders skill development because students do not have the space to run drills or multiple games. KDS often loses students to other Yellowknife schools due to inadequate gymnasium space.

Lack of classroom space continues to provide challenges to the types of programming we can offer and hinders opportunities for growth. To accommodate programming changes, the activity room and computer room have been converted to classrooms. We are often at loss for space for counselling and health services.

Fluctuating enrollment has the potential to threaten funding and the programs offered. When one or two families move away, students switch schools or a low birth year, these factors can dramatically affect enrollment, thus funding.

Financial Condition

The Authority's financial assets increased from \$1,387,766 to \$1,678,281. A portion of this increase relates to monies received for the Jordan's Principle deferred to 2019-20 in the amount of \$114,215. This year the net financial assets (financial assets less liabilities) were \$1,025,836 compared to \$847,438 in the prior year.

The Authority had an operating surplus of \$178,872 for the year. This surplus is mainly attributed a decrease in salary expenditures. The Authority managed to decrease its expenditures, resulting in an operating surplus in 2019. The accumulated surplus at year end is \$1,030,612.

Accounts payable and accrued liabilities have decreased from \$74,362 to \$50,499 due decrease in amounts owing on VISA at year end.

The Yellowknife Education District No. 1 payable remained comparable at \$429,132 in 2019 versus \$416,876 in 2018, representing payroll costs for June, July and August 2019.

In 2019, the NDEA received 86% of its funding from the GNWT. The core funding increased from \$2,438,063 to \$2,440,179 in the current year. The NDEA received funding from the Government of Canada for the Jordan's Principle program in 2019. Other revenue in the current year of funding mainly consists of donations for high school travel and for a basketball court in 2019.

Management Responsibility for Financial Reporting

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

Management's Responsibility for Financial Reporting with respect to the school year ended June 30, 2019

The Management Discussion and Analysis, Financial Statements, Schedules and Notes herein submitted have been reviewed by management. They provide full disclosure and accurately reflect the financial and non-financial condition of K'alemi Dene School ("the Education 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 the Education Authority have been conducted within the statutory powers of the Authority. The operations and administration of the Education Authority 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 safety hazards within its jurisdiction.

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

Approved and confirmed on behalf of the Education Authority

Metro Huculak **Superintendent**

September 25, 2019

Independent Auditors' Report

To the Minister of Education, Culture and Employment
Government of Northwest Territories
and to the Members of K'alemi Dene School

Report on the Financial Statements

We have audited the accompanying financial statements of K'alemi Dene School (the "Authority") which comprise the Statement of Financial Position as at June 30, 2019 and the Statement of Changes in Net Assets, Statements of Operations and Statement of Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the financial statements present fairly, in all material respects, the financial position of K'alemi Dene School as at June 30, 2019, 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 Auditor's 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.

Other Information

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

Our opinion on the 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 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.

Independent Auditors' Report (continued)

Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

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 Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 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 Fund'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 Fund'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 Fund 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 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 financial statements, we have audited transactions of the Authority coming to our notice for compliance with specified authorities. The specified authorities against which compliance was audited are 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 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 financial statements are in compliance with the specified authorities referred to above.

Yellowknife, Northwest Territories
September 25, 2019

Crowe MacKay LLP
Chartered Professional Accountants

K'alemi Dene School
(Ndilo District Education Authority)

Statement of Financial Position

As at June 30, **2019** **2018**

Financial Assets

Cash and cash equivalents (Note 4)	\$ 1,579,957	\$ 1,305,675
Portfolio investments (Note 7)	76,883	76,500
Due from Government of Canada (Note 13)	18,225	5,116
Accounts receivable (Note 8)	3,216	475

1,678,281 **1,387,766**

Liabilities

Accounts payable and accrued liabilities (Note 10)	46,091	50,499
Payroll liabilities (Note 10)	445,389	449,904
Deferred revenue (note 11)	114,215	-
Leave and termination benefits (Note 17)	45,751	39,925

651,446 **540,328**

Net Assets

1,026,835 **847,438**

Non-Financial Assets

Prepaid expenses (Note 20)	3,776	4,296
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Accumulated Surplus

\$ 1,030,611 **\$ 851,734**

Represented By:

Operating Fund	\$ 1,030,611	\$ 851,734
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Contractual obligations and contingencies (Notes 22 and 23)

Approved on behalf of the Education Authority

_____ **Chairperson**

_____ **Trustee**

K'alemi Dene School
(Ndilo District Education Authority)

Statement of Operations

For the year ended June 30,	2019	2019	2018
	Budget (unaudited)	Actual	Actual
Revenue			
Government of the Northwest Territories (GNWT)			
ECE Regular contributions	\$2,414,646	\$2,440,179	\$2,438,063
ECE Other contributions (Note 31)	-	2,000	18,864
Total ECE	-	2,442,179	2,456,927
GNWT Other contributions (Note 32)	16,000	43,175	28,566
Government of Canada			
Jordan's Principle (Schedule 5)	-	333,180	-
Transfer to deferred revenue (Note 11)	-	(114,215)	-
Total Government of Canada	-	218,965	-
Education authority generated funds			
Donations	100,000	159,171	72,452
Fundraising	-	-	20,500
Transfers from other education authorities	-	19,159	1,845
Interest income	-	383	224
	2,530,646	2,883,032	2,580,514
Expenditures (Schedule 1)			
School programs	1,667,475	1,884,274	1,881,245
Inclusive schooling	416,182	559,355	351,293
Administration	133,000	48,573	10,852
Indigenous Language and Culture	206,267	211,959	177,025
	2,422,924	2,704,161	2,420,415
Operating surplus before other items	107,722	178,871	160,099
Other items			
Grant in-kind - Assets provided at no cost (Note 21)	-	226,653	226,653
Rent expense - Assets provided at no cost (Note 21)	-	(226,653)	(226,653)
	-	-	-
Operating surplus	107,722	178,871	160,099
Opening accumulated surplus	851,740	851,740	691,641
Closing accumulated surplus	\$ 959,462	\$1,030,611	\$ 851,740

K'alemi Dene School
(Ndilo District Education Authority)

Statement of Changes in Net Assets

For the year ended June 30,	2019	2018
Operating surplus	\$ 178,871	\$ 160,099
Change in prepaid expenses	520	-
Increase in net assets	179,391	160,099
Net assets, beginning of year	851,740	691,641
Net assets, end of year	\$ 1,031,131	\$ 851,740

K'alemi Dene School
(Ndilo District Education Authority)

Statement of Cash Flows

For the year ended June 30,	2019	2018
Cash provided by (used in):		
Operating Activities		
Operating surplus	\$ 178,871	\$ 160,099
Change in non-cash assets and liabilities		
Decrease (increase) in accounts receivable	(2,741)	25
Increase (decrease) in deferred revenue	114,215	-
Increase (decrease) in accounts payable and accrued liabilities	(4,408)	(23,862)
Increase (decrease) in payroll liabilities	(4,515)	(173,837)
Increase (decrease) in leave and termination benefits	5,826	6,143
Decrease (increase) in amounts due from Government of Canada	(13,109)	38,535
Decrease (increase) in prepaid expenses	526	686
	95,794	(152,310)
Cash provided by (used in) operating transactions	274,665	7,789
Investing Activity		
Re-invested interest	(383)	(10,000)
Increase (decrease) in cash and cash equivalents	274,282	(2,211)
Cash and cash equivalents, beginning of year (Note 4)	1,305,675	1,307,886
Cash and cash equivalents, end of year (Note 4)	\$ 1,579,957	\$ 1,305,675

K'alemi Dene School

Schedule 1 Details of Expenditures

For the year ended June 30,	2019		2019		2018		
	School Programs	Inclusive Schooling (schedule 2)	Administration	Indigenous Language and Culture Programs (schedule 3)	Total	Budget (unaudited)	Total
Salaries							
Teachers' salaries	\$ 957,320	\$ 183,588	\$ -	\$ 127,789	\$ 1,268,697	\$ 1,467,790	\$ 1,245,808
Instruction assistants	31,287	213,768	-	14,334	259,389	298,137	189,152
Non-Instructional staff	197,758	-	-	-	197,758	431,590	232,965
Board/Trustee honoraria	-	-	13,050	-	13,050	18,000	8,525
Total Salaries	1,186,365	397,356	13,050	142,123	1,738,894	2,215,517	1,676,450
Employee Benefits							
Employee benefits and allowances	175,913	80,245	-	29,607	285,765	291,000	268,720
Leave and termination benefits	3,770	1,371	-	685	5,826	-	6,143
Total Employee Benefits	179,683	81,616	-	30,292	291,591	291,000	274,863
Services Purchased or Contracted							
Bad debts expense (recovery)	-	-	-	-	-	-	500
Insurance and permits	4,971	-	-	-	4,971	-	6,738
Interest and bank charges	109	-	539	-	648	-	1,106
Maintenance and repairs	41,142	-	-	207	41,349	20,792	31,490
Other contracted services	-	-	-	-	-	15,000	-
Postage/communication	12,398	-	-	-	12,398	9,033	10,333
Professional/technical services	67,602	11,026	27,443	29,736	135,807	85,000	130,967
Rentals/leases	8,634	-	-	-	8,634	7,000	21,330
Student transportation (busing)	5,200	65,913	-	407	71,520	29,214	21,116
Travel	68,254	1,353	5,075	806	75,488	40,000	36,894
Utilities	2,329	-	-	-	2,329	4,140	2,670
Total Services Purchased or Contracted	210,639	78,292	33,057	31,156	353,144	210,179	263,144
Total Materials/Supplies/Freight	307,587	2,091	2,466	8,388	320,532	133,000	205,958
Total Expenditures	\$ 1,884,274	\$ 559,355	\$ 48,573	\$ 211,959	\$ 2,704,161	\$ 2,849,696	\$ 2,420,415

K'alemi Dene School

Schedule 2 Details of Inclusive Schooling Expenditures

For the year ended June 30, 2019

	Jordan's Principle	General Inclusive Schooling	Total
Salaries			
Teachers' salaries	\$ -	\$ 183,588	\$ 183,588
Instruction assistants	124,382	89,386	213,768
Total Salaries	124,382	272,974	397,356
Employee Benefits	\$ 28,292	\$ 53,324	81,616
Services Purchased or Contracted			
Professional/technical services	-	11,025	11,025
Student transportation (busing)	65,808	106	65,914
Travel	-	1,353	1,353
Total Services Purchased or Contracted	65,808	12,484	78,292
Total Materials/Supplies/Freight	483	1,608	2,091
Total Expenditures	\$ 218,965	\$ 340,390	\$ 559,355

K'alemi Dene School**Schedule 3****Details of Indigenous Language and Education Program Expenditures**

For the year ended June 30, 2019

	Student Instruction	Total
Salaries		
Teachers' salaries	\$ 127,789	\$ 127,789
Language consultants	14,334	14,334
Instruction assistants	-	-
Non-instructional staff	-	-
	142,123	142,123
Employee Benefits	30,292	30,292
Services Purchased/Contracted		
Maintenance and repairs	207	207
Professional/technical services	29,736	29,736
Travel	806	806
	30,749	30,749
Materials/Supplies/Freight	8,388	8,388
Total	\$ 211,552	\$ 211,552

K'alemi Dene School

Schedule 4 Indigenous Language and Education

For the year ended June 30, 2019

	July 1, 2018 to March 31, 2019	April 1, 2019 to June 30, 2019	Total
Revenue			
GNWT Education, Culture and Employment	\$ 173,168	\$ 98,752	\$ 271,920
	173,168	98,752	271,920
Expenditures			
Salaries	88,392	53,731	142,123
Employee benefits	16,169	14,123	30,292
Services purchased/contracted	20,289	12,315	32,604
Materials/supplies/freight	2,818	4,122	6,940
	127,668	84,291	211,959
Surplus (deficit)	\$ 45,500	\$ 14,461	\$ 59,961

K'alemi Dene School

Schedule 5

Jordan's Principle

For the year ended June 30, 2019

	2019
Revenue	
Government of Canada	\$ 333,180
Expenditures	
Salaries	124,382
Employee benefits	28,291
Services purchased/contracted	65,809
Materials/supplies/freight	483
	218,965
Surplus	\$ 114,215
Transfer to deferred revenue	\$ (114,215)

K'alemi Dene School
(Ndilo District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2019

1. Nature of Operations

K'alemi Dene School (the "Education Authority") was established on June 25, 2013 under the *Education Act* of the Northwest Territories by order of the Minister. Its purpose is to administer and maintain the standards of educational programs in N'Dilo as defined under the Act. A full range of instructional programs ranging from kindergarten through grade 12 are offered by the Education Authority.

The Education 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 has decision making authority, the power to delegate authority, the ability to significantly influence operations and the sole accountability for all fiscal matters.

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

2. Significant Accounting Policies

(a) Basis of Accounting

These financial statements have been prepared in accordance with Canadian public sector accounting standards. 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 expenditure 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.

(b) Cash and Cash Equivalents

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

(c) Financial Instruments

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

Financial assets subsequently measured at amortized cost include cash and cash equivalents, portfolio investments, accounts receivable, and due to government of Canada.

Financial liabilities subsequently measured at amortized cost include accounts payable and accrued liabilities and payroll liabilities.

June 30, 2019

2. Significant Accounting Policies (continued)

(c) Financial Instruments (continued)

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

(d) Non-Financial Assets

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

(e) Tangible Capital Assets

All buildings and works, furniture, equipment and vehicles are the property of the GNWT. The Minister grants to the Education Authority full occupancy and use of such facilities and equipment required for the administration and delivery of the education programs within the community. Tangible capital assets with a value in excess of \$50,000 are recorded at cost and amortized in accordance with the Financial Administration Manual guidelines of the GNWT and they are not disclosed on the statement of financial position. Capital assets with a value of less than \$50,000 are recorded as a current expenditure.

(f) Revenue Recognition

Government Transfers

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

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

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

June 30, 2019

2. Significant Accounting Policies (continued)

(f) Revenue Recognition (continued)

GNWT - Regular Contributions

The regular contributions from the GNWT are determined by a funding formula, based on student enrolment and price and volume fluctuation, and are received in monthly installments. The Education 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 GNWT.

Other Contributions

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

Other Revenue - Donations

Donations are recognized as revenue when they are received or receivable, if the amount can be reasonably estimated and its collection is reasonably assured.

Contributed Services

The Education Authority receives cleaning and catering services provided by school volunteers. The fair value of these services is recognized as an expense and a corresponding revenue is recorded. The fair value of these services is \$77,764 (2018 - \$40,468).

The school bus used by the Education Authority is the property of the Yellowknives Dene First Nation. The fair value of the use of the bus is estimated to be equivalent to the cost of bus passes that the Education Authority would have had to purchase. As such a bus pass expense and corresponding revenue has been reported in the Statement of Operations. The fair value of these services is \$27,860 (2018 - \$20,500).

Deferred Revenue:

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

Investment Income:

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

Special Purpose Funds

School activity funds which are fully controlled by the Education Authority with respect to when and how the funds available can be disbursed are included. The funds reported are internally restricted as to purpose and may include the proceeds of fundraising, contributions or fees paid related to a specific planned benefit. Examples might include planned student trips or funds specifically designated for the purchase of equipment or materials required to support an activity.

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

June 30, 2019

2. Significant Accounting Policies (continued)

(g) Budget Data

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

The priorities and funding allocations are determined by the Board of Trustees and the budget is legally adopted by a motion of the Board of 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*.

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

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

(h) Measurement Uncertainty

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

(i) Inventories Including Materials and Supplies

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

(j) Payroll Liabilities

Teacher payrolls for July and August are accrued.

June 30, 2019

2. Significant Accounting Policies (continued)

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

Under the terms and conditions of employment, education board employees may earn non-pension benefits for resignation, retirement and removal costs. Eligible employees earn benefits based on years of service to a maximum entitlement based on terms of employment. Eligibility is based on a variety of factors including place of hire, date of 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.

(l) Expenses

Expenses are reported 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.

(m) Foreign Currency Translation

Foreign currency translations are to be translated in Canadian dollars. Revenues and expenses denominated in a foreign currency are reported at the 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 financial statement. Exchange gain or loss resulting from foreign exchange rate would be accounted for in the financial statement.

(n) Donated Goods and Services

Volunteer time or donated services are recorded as revenue with offsetting expenditure at their fair values in the period received, when the services would otherwise be purchased and their fair values have been objectively determined.

GNWT Tangible Capital Assets Provided At No Cost

The school buildings occupied by the Education Authority are the property of the GNWT. The fair value of the use of the building is estimated to be equivalent to the current year amortization of the building as such a rent expense and corresponding grant in-kind has been reported in the Statement of Operations.

(o) Net Financial Assets (Debt)

The Education Authority's financial statements are presented so as to highlight net financial assets (debt) as the measurement of financial position. The net financial assets (debt) of the Education Authority is determined by its financial assets less its liabilities. Net financial assets (debt) combined with non-financial assets comprises a second indicator of financial position, accumulated surplus.

June 30, 2019

2. Significant Accounting Policies (continued)

(p) Segment Disclosure

The Schedule of Operating Fund - Detail of Expenditures has been prepared in accordance with PS Handbook Section PS 2700 – Segment Disclosures. The segments selected are to enable users to better understand the government reporting entity and the major revenue and expenditure activities of the Board. For each reported segment, revenue and expenditures represent amounts directly attributable to each segment. Segments include:

School Programs: pertains to the provision of instructional services that falls under the basic public education mandate.

Inclusive Schooling: pertains to access to quality education for all students by effectively meeting their diverse needs.

Administration: pertains to the provision of board governance and central office administration and maintenance.

Indigenous Languages and Culture: pertains to Indigenous language resource development, support for language teachers and instructors, and enhance community engagement.

(q) Liability for Contaminated Sites

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. A liability would be recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when all the following criteria are met: an environmental standard exists; contamination exceeds the environmental standard; the Education Authority is directly responsible or accepts responsibility and a reasonable estimate of the amount can be made. The best estimate of the liability includes all costs directly attributable to remediation activities and is reduced by expected net recoveries based on information available as at June 30, 2019.

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

June 30, 2019

3. Future Accounting Changes

Asset Retirement Obligations, Proposed Section PS 3280

This section will be effective for fiscal years beginning on or after July 1, 2021 and is intended to enhance comparability of financial statements among public sector entities by establishing uniform criteria for recognition and measurement of asset retirement obligations, including obligations that may not have previously been reported. This section would require public sector entities to review existing contract, legislation, regulations, and other sources to identify retirement activities associated with its controlled tangible capital assets.

The impact of the transition to this proposed accounting standard, if any, has not yet been determined.

Revenue, Proposed Section PS 3400

This section establishes standards on how to account for and report on revenue. Specifically, it differentiates between revenue arising from transactions that include performance obligations, referred to as "exchange transactions", and transactions that do not have performance obligations, referred to as "non-exchange transactions". This section applies to fiscal years beginning on or after April 1, 2022. Earlier adoption is permitted.

4. Cash and Cash Equivalents

Cash and cash equivalents represent cash held in a bank account with the Royal Bank of Canada (RBC).

5. Special Purpose Funds

The Education Authority does not have special purpose funds.

6. Restricted Assets

The Education Authority does not have restricted assets.

7. Portfolio Investments

The Education Authority has a \$76,883 one-year guaranteed investment certificate (GIC) with the Royal Bank of Canada (RBC). The GIC has an interest rate of 0.500% (2018 - 0.500%) per annum and matures on July 26, 2019.

K'alemi Dene School
(Ndilo District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2019

8. Accounts Receivable

	Accounts Receivable 2019	Allowance 2019	Net 2019	Net 2018
Accounts receivable	\$ 2,741	\$ -	\$ 2,741	\$ -
Due from GNWT	475	-	475	475
	\$ 3,216	\$ -	\$ 3,216	\$ 475

9. Inventories

The Education Authority does not have inventories.

10. Accounts Payable and Accrued Liabilities

	2019	2018
Trade	\$ 46,091	\$ 50,499
Payroll liabilities	445,389	449,904
	\$ 491,480	\$ 500,403

11. Deferred Revenue

	2019	2018
Government of Canada		
Jordan's Principle	\$ 114,215	\$ -

12. Contribution Repayable

The Education Authority does not have contribution repayable.

13. Due from and (to) the Government of Canada

	2019	2018
Goods and Services Tax receivable	\$ 18,225	\$ 5,116

K'alemi Dene School
(Ndilo District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2019

14. Capital Lease Obligations

The Education Authority does not have capital lease obligations.

15. Pensions

The Education Authority makes contributions to the Northern Employee Benefits (NEBS) Pension 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 \$226,118. 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 \$171,368 for January 2019, and \$166,787 for January 2018. The maximum monthly contributions is \$3,026 for January 2019, and \$2,944 for January 2018.

NEBS is an employer owned program and as such the Education Authority will be liable for its portion of any shortfall. The Plan serves 3,202 Employee Members and 111 Employer Members (total active, disabled and on leave 1,930).

As of January 1, 2019, the excess (deficiency) of actuarial value of net assets over actuarial present value of defined benefits is estimated to be \$25,300,000 - funded ratio 112% (2018 - \$24,000,000 and 112%) on a going concern valuation basis. The Plan had a solvency ratio deficiency of \$128,900,000 and a solvency ratio of 64.0%. Solvency is calculated for the purposes of determining obligations only in the event of a plan wrap up. Any potential deficiency in termination payments is guaranteed to be paid over the next 10 years or less, depending on the position of the fund. For the period ending December 31, 2018, the NEBS Pension plan Trust Fund balance of \$15,123,613.

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

16. Long Term Debt

The Education Authority does not have long term debt.

K'alemi Dene School
(Ndilo District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2019

17. Leave and Termination Benefits

In addition to the pension benefits, the Education 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 Education 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 employee render service and are paid upon the occurrence of an event resulting in eligibility for benefits under the terms of the plan. Events include, but are not limited to employee or dependent illness and death of an immediate family member. Non-accruing benefits include maternity and parental leave. Benefits that accrue under compensated absence benefits were actuarially valued using the expected utilization methodology.

Valuation results

The actuarial valuation was completed as at March 31, 2018 to June 30, 2019. The effective date of the next actuarial valuation is March 31, 2020. The liabilities are actuarially determined as the present value of the accrued benefits at March 31, 2019 and the results extrapolated to June 30, 2019. The values presented below are for all of the benefits under the Compensated Absences and Termination Benefits for the Education Authority.

	Severance and Removal	Compensated Absences	2019	2018
Changes in Obligation				
Accrued benefit obligation, beginning of year	\$ 30,107	\$ 9,267	\$ 39,374	\$ 37,894
Current period benefit cost	3,359	872	4,231	4,280
Interest accrued	1,222	381	1,603	1,351
Actuarial (gains)/losses	(13,602)	(2,100)	(15,702)	(4,150)
Accrued benefit obligation, end of year	(21,086)	(8,420)	(29,506)	(39,375)
Unamortized net actuarial gain/(loss)	(13,757)	(2,488)	(16,245)	(550)
Accrued benefit liability	\$ (34,843)	\$ (10,908)	\$ (45,751)	\$ (39,925)

K'alemi Dene School
(Ndilo District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2019

17. Post Employment Benefits (continued)

	Severance and Removal	Compensated Absences	2019		2018	
Benefit expenses						
Current service cost	\$ 3,268	\$ 872	\$ 4,140	\$	4,310	\$
Interest costs	1,222	381	1,603	\$	1,351	\$
Amortization of actuarial gains	43	(50)	(7)	\$	512	\$
Total expense	\$ 4,533	\$ 1,203	\$ 5,736	\$	6,173	\$

The discount rate used in the 2019 fiscal year to determine the accrued benefit obligation was an average of 3.2% (2018 - 3.8%). The expected payments during the next ten fiscal years are:

	Severance and Removal	Compensated Absences	Total	
	\$	\$	\$	
2020	2,730	1,094	3,824	
2021	2,819	994	3,813	
2022	2,965	803	3,768	
2023	3,013	664	3,677	
2024	3,070	654	3,724	
2025+	13,940	3,713	17,653	
	\$ 28,537	\$ 7,922	\$ 36,459	

18. Trust Assets Under Administration

The Education Authority does not have trust assets under administration.

19. Tangible Capital Assets

The Education Authority does not have tangible capital assets.

20. Prepaid Expenses

	2019	2018
Vehicle licenses and insurance	\$ 3,776	\$ 4,296

K'alemi Dene School
(Ndilo District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2019

21. GNWT Tangible Capital Assets Provided At No Cost

	Cost	Accumulated Amortization	2019 Net Book Value	2018 Net Book Value
Buildings	\$ 9,066,125	\$ 2,153,204	\$ 6,912,921	\$ 7,366,227

Rent expense of \$226,653 (2018 - \$226,653) equal to current year amortization of the tangible capital assets was offset by a grant in-kind.

22. Contractual Obligations

The Education Authority has entered into agreements for, or is contractually committed to, the following expenses payable subsequent to June 30, 2019

	Expires in Fiscal Year	2019
Equipment lease	2019	\$ 6,792
Contract for superintendent services	2019	30,000
		\$ 36,792

23. Contingencies

As of the audit report date, the Education Authority does not have contingencies.

K'alemi Dene School
(Ndilo District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2019

24. Related Parties

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

	2019	2018
Due to related parties		
Payroll liabilities		
Yellowknife Education District #1	\$ 429,132	\$ 416,876

	Accounts receivable 2019	Allowance 2019	Net 2019	Net 2018
Due from related parties				
Government of the Northwest Territories				
Health and Social Services	475	-	\$ 475	\$ 500

	2019	2018
Revenue from related parties		
Government of the Northwest Territories		
Department of Education, Culture and Employment	\$ 2,442,179	\$ 2,456,927
Department of Environment and Natural Resources	8,000	8,000
Department of Municipal and Community Affairs	26,400	16,800
Health and Social Services	6,775	3,766
Total revenues from related parties	\$ 2,483,354	\$ 2,485,493

	2019	2018
Expenses paid to related parties		
Aurora College	\$ 500	\$ 200
E'cole JH Sissons School	500	285
E'cole Sir John Franklin High School	400	250
Diamond Jenness Secondary School	1,090	-
Government of the Northwest Territories	608	-
Mildred Hall School	530	-
Paul William Kaeser High School	1,650	-
Yellowknife Education District #1	1,547,919	1,729,113
Total expenses to related parties	\$ 1,548,419	\$ 1,729,313

K'alemi Dene School
(Ndilo District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2019

25. Budget Data

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

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

The budget figures presented are those approved by the Trustees of the Education Authority on June 20, 2018 and have not been audited.

26. Economic Dependence

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

K'alemi Dene School
(Ndilo District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2019

27. Financial Instruments

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

a) Credit risk

Credit risk is the risk of financial loss to the Education Authority if a debtor fails to make payments of interest and principal when due. The Education Authority is exposed to this risk relating to its cash and accounts receivable.

The Authority holds its cash in accounts with federally regulated chartered banks who are insured by the Canadian Deposit Insurance Corporation.

The Education Authority's maximum exposure to credit risk is as follows:

	2019
Cash and cash equivalents	1,579,957
Portfolio investments	76,883
Due from Government of Canada	18,225
Accounts receivable	3,216
Maximum credit risk exposure	<u>1,678,281</u>

At March 31, 2019, there were no accounts receivable past due and no impaired accounts receivable.

The Education Authority does have concentration of credit risk. Concentration of credit risk is the risk that a customer has more than 10 percent of the total accounts receivable and thus there is a higher risk to the Education Authority in the event of a default. At March 31, 2019 receivables from two (2018 - one) customers comprised 100% (2018 - 100%) of the total accounts receivable. The Education Authority reduces this risk by monitoring overdue accounts.

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

K'alemi Dene School
(Ndilo District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2019

27. Financial Instruments (continued)

b) Liquidity risk

Liquidity risk is the risk that the Education Authority will not be able to meet all cash outflow obligations as they come due. The Education Authority has liquidity risk in accounts payable and accrued liabilities and payroll liabilities of \$651,446 (2018 - \$540,328).

The Education 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 table below shows when various financial assets and liabilities mature:

Financial assets	Up to 6 months	6 months to 1 year	1 to 5 years	Over 5 years
Cash and cash equivalents	\$ 1,579,957	\$ -	\$ -	\$ -
Portfolio investments	76,883	-	-	-
Due from the government of Canada	18,225	-	-	-
Accounts receivable	3,216	-	-	-
Total assets	\$ 1,678,281	\$ -	\$ -	\$ -
Total assets - prior year	\$ 1,387,766	\$ -	\$ -	\$ -
Financial liabilities	Up to 6 months	6 months to 1 year	1 to 5 years	Over 5 years
Accounts payable and accrued liabilities	\$ 46,091	\$ -	\$ -	\$ -
Payroll liabilities	445,389	-	-	-
Leave and termination benefits	45,751	-	-	-
Total liabilities	\$ 537,231	\$ -	\$ -	\$ -
Total liabilities - prior year	\$ 540,328	\$ -	\$ -	\$ -
Net total	\$ 1,141,050	\$ -	\$ -	\$ -
Net total - prior year	\$ 847,438	\$ -	\$ -	\$ -

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

K'alemi Dene School
(Ndilo District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2019

27. Financial Instruments (continued)

c) Interest rate risk

Interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in interest rates. The Education Authority has exposure to interest rate risk on its portfolio investments of \$76,883 (2018 - \$76,500). These investments may be adversely affected by a change in the interest rates.

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

28. Expenditures by Object

	Budget 2018 (Unaudited)	Actual 2019	Actual 2018
Compensation	\$ 2,506,517	\$ 2,030,485	\$ 1,951,313
Materials and freight	133,000	320,532	205,958
Services purchased/contracted	210,179	353,144	263,144
	\$ 2,849,696	\$ 2,704,161	\$ 2,420,415

29. Subsequent Events

There were no material subsequent events that occurred between June 30, 2018 and the date the audit report was signed.

30. Comparative Figures

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

K'alemi Dene School
(Ndilo District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2019

31. ECE Other Contributions

	2019	2018
Government of the Northwest Territories, Department of Education, Culture and Employment		
Self Regulation	\$ 2,000	\$ -
Community Support	-	13,000
Labour Market Agreement for Persons with Disabilities	-	4,000
Other	-	1,864
	\$ 2,000	\$ 18,864

32. GNWT Other Contributions

	2019	2018
Department of Municipal and Community Affairs		
After School Activity Program	\$ 16,400	\$ 16,800
Youth Corp Program	10,000	-
Department of Environment and Natural Resources		
Take a Kid Trapping Program	8,000	8,000
Department of Health and Social Services		
Drop the Pop Program	2,630	1,616
Spring on the Land Camp	-	2,150
Health and Wellness	6,145	-
	\$ 43,175	\$ 28,566

33. Contingent Assets

The Education Authority does not have any contingent assets.

34. Contractual Rights

The Education Authority has not entered into any contracts that will become assets and revenues in future periods.



SAHTU

Annual Report for 2018-2019 School Year

September 30, 2019



To provide excellent, culturally relevant educational opportunities for students, who will experience success in a caring school environment and become life-long learners.



Sahtú

Rapport annuel pour l'année scolaire 2018-2019

30 septembre 2019



Offrir aux élèves d'excellentes occasions d'apprentissage pertinentes sur le plan culturel qui stimuleront leur curiosité intellectuelle dans un milieu scolaire bienveillant.

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Purpose of the Annual Report

The Sahtu Divisional Education Council (SDEC) Annual Report for the 2018-2019 school year was prepared in compliance with the *Financial Administration Act* that requires Northwest Territories (NWT) Education Bodies to report on their operations, compliance with educational directives, and implementation of activities and initiatives in line with the Government of the Northwest Territories (GNWT) Mandate and the Minister of Education's direction.

The annual report is one of the key components of the Education Accountability Framework that was implemented in 2016 as part of the *Education Renewal and Innovation Framework (ERI): Directions for Change (2013)* and following new requirements of the *Financial Administration Act* that were put in force in 2016. The purpose of the annual report is to ensure that Education Bodies remain accountable to their operating plans.

The current annual report is based on the Education Body 2018-2019 Operating Plan that was approved by the Minister on September 27, 2019 and tabled in the Legislative Assembly on November 1, 2019.



Annual Report - Executive Summary

The annual report for the 2018-2019 school year was prepared in compliance with the *Financial Administration Act* that requires Northwest Territories (NWT) Education Bodies to report on their operations, compliance to educational directives, and implementation of activities and initiatives in line with the Government of the Northwest Territories (GNWT) Mandate and the Minister of Education's direction.

The following table summarizes the successes and areas for improvement for the SDEC:

The Sahtu region is successfully offering robust learning in reading, writing and numeracy in Grades 1-9, with strong teacher learning in place to sustain these improvements. Leadership and school administration are participating in professional development to create and sustain professional learning communities (PLCs); each school staff member is engaged in the work of visioning school priorities and school improvement. Challenges remain in engaging high school learners in small communities with diverse course offerings. Teacher retention remains a challenge. While retaining quality teachers remains difficult, it is also difficult to ensure continuity and momentum of excellent programming. Gains made each year are consistently undermined by high teacher turnover. The Sahtu region continues to support and grow programs focussed on culture, language and identity. While much work remains to be done, we currently enjoy vibrant land and culture programs in at least 80% of our schools.

Reading, Writing and Numeracy: School-based and standardized assessments are in place to determine where interventions and enrichment are needed, and to maintain fidelity to curriculum standards. Comprehensive Literacy (Balanced Literacy) is offered in all five schools, along with Levelled Literacy Intervention to assist struggling readers. This approach recognizes the diversity of learners within our Grades 1-9 classrooms and is a rigorous sustainable way of addressing learning gaps and promoting growth. Writing is monitored with region-wide rubrics, with writing samples captured three times in the year (Grades 1-12) to trace learning growth. Numeracy learning in Grades 1-8 is monitored through curriculum-aligned formative assessments. Teachers are receiving ongoing professional development to integrate these assessments into daily practice, along with 21st century approaches to teaching mathematical thinking and numeracy competencies. In 2019-20, teachers will use the structure of the PLCs to examine assessment results to determine changes in teacher practice and student learning.

Professional Learning Communities: Over the past year, all staff have been participating in learning communities. With the facilitation of an external consultant, each school and the principals as a group set up learning communities. The goal of the learning community is to examine school-based practices to improve student achievement and success.

Teacher Retention: This continues to be a major challenge for Sahtu schools. In 2018-2019, approximately 25% of the teaching staff moved out of the region. This results in difficulties with program continuity and sustainability. We train new teachers in programs and best practices each year. Then, as we take modest steps forward in student achievement, high school teacher turnover



requires us to begin the process again. In 2019-20 we will be researching ways to improve teacher retention, based on information we gather from teachers as to what impacts upon their decisions to stay in the north.

Language, Culture and Identity: 2018-19 saw all five schools transition to the Our Languages Curriculum (OLC). Indigenous Language Educators participated in training in Yellowknife and in their home communities, and whole school staffs in four out of five schools received training in whole school approaches to language preservation. In 2019-20 the Sahtu will embrace implementation of the OLC in 100% of schools, and will sustain the training of Indigenous Language Educators and whole school staffs in pedagogies that revitalize Indigenous language. Locally developed courses at the Grades 10-12 levels will promote culture, language, land programs, and the formation of northern identity in high school students. Land and culture programs invite participation by Elders, land experts, and cultural leaders in our communities. School community connections are strengthened by these programs.



Rapport annuel — Sommaire

Le rapport annuel pour l'année scolaire 2018-2019 a été préparé conformément à la *Loi sur la gestion des finances publiques*. Cette loi stipule que les organismes ténois du milieu de l'éducation doivent rendre compte de leurs activités, de leur conformité aux directives sur l'éducation et de leur mise en œuvre des activités et initiatives qui s'inscrivent dans le mandat du GTNO et dans les orientations du ministre de l'Éducation.

L'encadré suivant résume les bons coups survenus pendant cette année scolaire, ainsi que les points à améliorer.

La région du Sahtú offre actuellement un apprentissage efficace en lecture, écriture et calcul de la 1^{re} à la 9^e année, rendu possible par un solide programme de formation des enseignants. La direction et l'administration scolaire sont engagées dans le perfectionnement du personnel pour créer et maintenir des communautés d'apprentissage professionnelles (CAP). Tous les membres du personnel participent à la réflexion sur les priorités de l'école et les possibles améliorations. Il demeure difficile d'offrir une grande variété de cours dans les petites collectivités pour motiver les élèves du secondaire. De plus, la rétention de personnel enseignant qualifié pose toujours problème, ce qui coupe la continuité et l'élan de nos excellents programmes; les gains réalisés d'année en année sont fréquemment minés par un fort roulement de personnel. La région du Sahtú continue de soutenir et de développer les programmes axés sur la culture, la langue et l'identité. Bien qu'il reste encore beaucoup de travail à faire, nous tirons actuellement parti de programmes mettant en relief la culture et le territoire dans au moins 80 % de nos écoles.

Lecture, écriture et calcul : Des évaluations scolaires normalisées sont en vigueur pour aider à déterminer où se situent les besoins d'intervention et d'enrichissement. Elles nous permettent de conformer nos pratiques aux normes des cursus scolaires. Les cinq écoles offrent la l'alphabétisation complète (programme équilibré), de même que des interventions particulières pour remédier aux difficultés de lecture. En plus de reconnaître la diversité des apprenants de la 1^{re} à la 9^e année, cette approche constitue une façon rigoureuse et durable d'aborder un écart d'apprentissage et de promouvoir l'épanouissement. La progression des élèves en écriture est contrôlée au moyen de barèmes d'évaluation s'appliquant à l'ensemble de la région sur des textes recueillis à trois reprises pendant l'année scolaire (de la première à la 12^e année). La compétence en calcul est surveillée par des évaluations formatives conformes aux programmes de la 1^{re} à la 8^e année. Pour intégrer ces évaluations à leur pratique quotidienne, les enseignants assistent couramment à des formations professionnelles, qui incluent aussi les méthodes d'enseignement du raisonnement mathématique et des compétences en calcul du 21^e siècle. En 2019-2020, les enseignants se serviront de la structure des CAP pour analyser les



résultats d'évaluation et repérer des changements dans la pratique enseignante et l'apprentissage des élèves.

Communautés d'apprentissage professionnelles : Au cours de la dernière année, tous les employés ont participé à des communautés d'apprentissage professionnelles. Toutes les écoles, ainsi qu'un groupe formé des directeurs, ont mis en place des communautés d'apprentissage animées par un consultant externe. Le but de ces communautés est d'examiner les pratiques scolaires afin d'améliorer la réussite des élèves.

Rétention du personnel enseignant : Il s'agit encore d'un défi majeur pour les écoles du Sahtú. En 2018-2019, près de 25 % du personnel enseignant a déménagé hors de la région, entraînant des problèmes de continuité et de durabilité dans les programmes. Chaque année, nous formons de nouveaux enseignants aux programmes et aux pratiques exemplaires. Les résultats scolaires s'améliorent ensuite timidement, mais le roulement de personnel au secondaire nous ramène à la case départ. En 2019-2020, nous étudierons des moyens d'accroître la rétention des enseignants en nous fondant sur ce qui, selon eux, les pousse à rester dans le Nord.

Langue, culture et identité : En 2018-2019, les cinq écoles ont fait la transition vers le programme « Nos langues ». Les éducateurs de langues autochtones ont participé à des formations à Yellowknife et dans leur collectivité de résidence. De plus, tous les membres du personnel scolaire de quatre écoles sur cinq ont reçu de la formation sur des approches globales à l'échelle de l'école visant la préservation de la langue. Le programme « Nos langues » sera mis en œuvre dans toutes les écoles du Sahtú en 2019-2020. Pour ce faire, la région soutiendra la formation des éducateurs de langues autochtones et des autres membres du personnel scolaire sur des pédagogies qui revitalisent les langues autochtones. Des cours élaborés localement à l'intention des élèves de la 10^e à la 12^e année mettront en valeur des programmes axés sur la culture, la langue et le territoire, ainsi que la construction de l'identité nordique chez les élèves du secondaire. Ces programmes, qui renforcent le lien entre la communauté et l'école, sollicitent la participation d'aînés, d'experts du territoire et de leaders culturels dans nos collectivités.



Sahtu Divisional Education Council Operating Environment

School Profiles and Student Enrolment

Sahtu district consists of *five* schools that housed approximately **536** students in 2018-2019 school year.

Colville Lake School (CLS)	JK – 12: North Slavey Language and Culture instruction
?ehtseo Ayha School (EAS)	JK – 12: North Slavey Language and Culture instruction; Naizeza 15 instruction and Northern Distance Learning for high school credits
Chief T'Selehye School (CTS)	JK – 12: North Slavey Language and Culture instruction; Northern Distance Learning for high school credits
Mackenzie Mountain School (MMS)	JK – 12: North Slavey Language and Culture instruction; Core French Language instruction
Chief Albert Wright School (CAWS)	JK – 12: North Slavey Language and Culture instruction; Naizeza 15 instruction and Northern Distance Learning for high school credits

Table 1 below provides an overview of the district's school profiles, while Table 2 provides information on student enrolment in each school in the completed school year.

Table 1: School Profiles 2018-2019

School	Community	Grades Offered	Student Enrolment (FTE) ¹	Teaching Staff (PY) ²
Colville Lake School	Colville Lake	JK – 12	57.5	5.5
?ehtseo Ayha School	Délįnę	JK - 12	105.5	10
Chief T'Selehye School	Fort Good Hope	JK - 12	129	12
Mackenzie Mountain School	Norman Wells	JK - 12	166.5	13
Chief Albert Wright School	Tulita	JK - 12	78.5	9

¹ FTE stands for home/origin school full-time equivalents with 60% or more attendance as of September 30, 2018.

² PY stands for person years and refers to funded positions. Teaching staff includes staff providing instruction to students, such as teachers, teaching principals, and others.



Table 1: Student enrolment (FTE) by school and by grade as of September 30, 2018.

School	Grades													
	JK	K	1	2	3	4	5	6	7	8	9	10	11	12
Colville Lake School	2	4	1	4	4	3	4	7	5	1	1	21.5	0	0
ʔehtseo Ayha School	6	10	7	15	3	5	13	3	12	4	6	3	4	14.5
Chief T'Selehye School	15	8	9	7	5	9	12	7	11	12	6	10.5	11.5	6
Mackenzie Mountain School	12	18	6.5	11.5	8	10	8	9	17	16	10	14.5	21	5
Chief Albert Wright School	2	2	6	4	8	5	5	2	12.5	9	7	9	3	4
DEC Total	37	42	29.5	41.5	28	32	42	28	57.5	42	30	58.5	29.5	29.5

Student and Teacher Population

The Sahtu DEC served the education needs of approximately 540 Junior Kindergarten (age 4) to Grade 12 students in the five communities in the Sahtu region of the Northwest Territories:

Community (pop.)	School (Grades served)	Indigenous Enrolment
Déline (533)	ʔehtseo Ayha School (JK-12)	96%
Tulita (477)	Chief Albert Wright School (JK-12)	93%
Norman Wells (778)	Mackenzie Mountain School (JK-12)	58%
Fort Good Hope (516)	Chief T'Selehye School (JK-12)	93%
Colville Lake (129)	Colville Lake School (JK-12)	100%

The Sahtu is a culturally rich area home to two official languages: Sahtúqt'íne Yatí (North Slavey) and English. Approximately 88% of the students enrolled in the Sahtu schools are of Indigenous descent (the NWT population is 50.7% Indigenous). Strong efforts are underway to revitalize spoken Sahtúqt'íne Yatí and cultural programming is strong in the majority of Sahtu schools.

Students in the Sahtu region have a diverse set of needs with approximately 50% of our students on Individualized Education Plans (IEP), or Student Support Plans (SSP) in 2018-19. Attendance remained a significant concern, as only 27% of students attended school at least 90% of the time. This inconsistent attendance prevents our students from receiving daily instruction and support at a consistently high rate to ensure thriving learners and readiness for tertiary education.



Strengthened home and school partnerships are needed to adequately address absenteeism, while engaging contemporary programming in high school is needed to address dwindling numbers in higher grades.

Multi-grade classrooms continue to be a reality for our classrooms across the region. In one school, as many as four grades were being served within one classroom by one teacher.

Our most recent *Early Development Instrument (EDI)* data showed vulnerability in all domains, with the largest vulnerabilities in both Physical Health & Well-Being and Language & Cognitive Development. The next largest vulnerability was reports in the Emotional Maturity of our students.

Sahtu Divisonal Education Council (n = 30)

Physical Health & Well-Being (n = 30)



Social Competence (n = 30)



Emotional Maturity (n = 30)



Language & Cognitive Development (n = 30)



Communication Skills & General Knowledge (n = 30)



Vulnerable

Children with scores below the 10th percentile

At Risk

Children with scores between the 10th and 25th percentiles

On Track

Children with scores above the 25th percentile

Teacher Population

Our teachers are drawn from all over Canada, including the North. The teacher population tends to be transient, with stays of mostly between two and three years. The Sahtu region offers robust professional development and in-service to support literacy, numeracy, inclusive schooling and Our Languages Curriculum initiatives. If teacher turnover can be reduced, there is greater likelihood of traction with the many student learning initiatives underway.

Sahtu Divisional Education Council Governance

Governance Training

Education bodies in the Sahtu have three-year terms. District Education Authority (DEA) and Divisional Education Council (DEC) elections were held in October 2015 and again in October 2018. There was a governance training session held for our DEAs and DEC in January 2019. The governance training was conducted by the Superintendent, and external Superintendent, and a senior Department of Education, Culture and Employment (ECE) staff member. The event had very good attendance and received positive feedback from the participants.

In March 2019, all DEC members attended the Canadian Congress of Rural School Boards in Saskatoon, SK. This Congress had a significant number of speakers and sessions that were relevant and suitable for examining issues that relate to Aboriginal Education we face here in the Sahtu.

Sahtu DEC Quarterly Meetings

According to Section 109 of the Education Act, “Divisional Education Councils shall meet at least three times per year and at any other times that it may decide”. The table below describes the status of the Sahtu DEC meetings that were planned for the completed school year.

Table 2: Quarterly Meetings Schedule.

Meeting Number	Planned Date	Planned Location	Did the meeting take place as planned? (Yes/No)	If no, explain why.
1	September 2018	Fort Good Hope	Yes	
2	December 2018	Norman Wells	Yes	
3	March 2019	Norman Wells	Yes	
4	May 2019	Norman Wells	Yes	



Teaching and Learning

1. ERI Objective: Support excellence in teaching.

1.1 Literacy (Teacher-centred)

Priorities in the 2018-2019 school year:

The Sahtu DEC's primary improvement target was focused on Literacy. The goal was to increase the percentage of students meeting or exceeding the acceptable standard in reading and writing.

Achieved results:

- By October 2018, 29% of Sahtu teachers were trained in Reading Apprenticeship (RA) and all five schools have at least two to five teachers trained in RA.
- By June 2019, one school had three champions of RA effectively implementing RA pedagogical practice in Grades 5-12. Based on the success in this school, two schools have requested onsite training and implementation support in RA in September 2019.
- Teachers meet in collaborative teams throughout the school year in four out of five schools. Reading and writing assessment practices are prioritized 40% of meetings held in one school teachers collaborate to analyze reading and writing data through the Dossier software; an external consultant will focus leadership PD in data analysis and data-informed decision-making in five sessions with principals in 2019-20.
- PSTs participated in one virtual full-day meeting with an external consultant to learn strategies using the Literacy Place program and to support/coach teachers in Literacy Place implementation.

1.2 Literacy Initiatives: Reading, Writing and Assessments

Priorities in the 2018-2019 school year:

Use data collected in reading, writing and numeracy to drive school improvement in these areas.

Achieved results:

- Data in reading, writing and numeracy are collected in 100% of Sahtu schools. Data analysis to drive decision-making and to inform change in teaching and learning is sporadic. An outside consultant will meet with principals in five sessions in 2019-20 to coach data-informed decision-making and change implementation.



1.3 Numeracy Initiative: Grades 1-6 Curriculum-aligned assessments

Priorities in the 2018-2019 school year:

The Sahtu DEC's Numeracy Project has a core mission of increasing the percentage of students meeting or exceeding the acceptable standard in numeracy.

The goal is to increase the percentage of students meeting or exceeding the acceptable standard in numeracy. Grades 1 – 8 teachers use the Numeracy Assessment tool developed by an external consultant.

Achieved results:

- Grades 1 – 8 numeracy year plans are in place to guide instruction so that all strands and facets of grade-level curriculum are present and covered. Approximately 40% of Grades 1-8 teachers currently follow the year plans.
- Formative assessments in Grades 1-8 guide and inform teacher instruction and student learning in approximately 40% of target classrooms.
- Data in Grades 1-6 are used at the classroom level by the classroom teacher to inform changes in instruction and learning in approximately 40% of Grades 1-8 classrooms.
- Data in Grades 1-6 are used sporadically at the school-based level to target improved numeracy achievement. In 2019-20, principal and teacher coaching will improve the capacity of educators to analyze data and implement targeted changes in numeracy teaching and learning.



1.4 Regional Professional Development

Priorities in the 2018-2019 school year:

- School-Based Professional Learning Communities
- Leadership Team
- Literacy
- Numeracy
- Northern Studies Book Club
- JK/K Team
- Post-Kindergarten Team
- Program Support and Inclusive Education
- Various Go-to-meetings throughout the year

Achieved results:

- School-Based Professional Learning Communities
 - In 100% of Sahtu schools, the purpose of school-based learning communities was established through coaching by an external consultant. Functioning PLCs is the objective in 2019-20.
- Leadership Team
 - Principals met with an external leadership coach in four sessions to focus on school leadership.
- Northern Studies Book Club achieved
 - Go-to-meeting: three times per year
- JK/K Team
 - Go-to-meeting: three times per year achieved
- Post-Kindergarten Team achieved
 - Go-to-meeting for Grades 1-4 teachers: three times per year
- Program Support and Inclusive Education achieved
 - Regional Program Support meetings: at least six days per year
- Various Go-to-meetings throughout the year

1.5 Collaborative Professional Learning

Priorities in the 2018-2019 school year:

The Sahtu DEC has begun the journey of developing Professional Learning Communities (PLC) with the guidance of an external consultant. The development of Learning Teams will take place over the next three to five years and will continue into the future. The 2018-19 school year was Year 1.

Achieved results:

- Principals' PLC was established.
- School-based vision, mission and “mantra” work coached in five schools. Three out of five schools accomplished these targets.



- Some of the time dedicated to Collaborative Professional Learning was Strengthening Teacher Instructional Practice (STIP), Professional Development days, or In-service days.

2. ERI Objective: Support student success and diverse needs of life-long learners

2.1 Alternative Education (True North Program)

Priorities in the 2018-2019 school year:

Some students require more than three years to obtain their high school diploma while there are others who wish to return to school after they have dropped out of school. The True North Program is flexible in nature. It allows students to study at their own pace and outside of regular school hours.

The True North Program Programs is where evening courses are offered Monday to Thursday for those students who do not attend during the regular school day. These courses will be determined based on the needs of the students, which may or may not include core subjects. One staff member's schedule will be adapted to supervise and offer support at that time.

Achieved results:

- There were no graduates of the True North Program in 2018-19; however, three of the six 2019 school graduates took some courses through the True North program during previous years. Success is determined by the school's ability to offer robust flexible programming and student engagement and perseverance with programming. The program ended in June 2019 because of declining enrolment and lack of staffing.



2.2 Literacy Initiative: Reading, Writing and Assessments

Priorities in the 2018-2019 school year:

- Comprehensive balanced literacy in all five schools.
- Guided reading for explicit reading instruction. Two schools will focus on Grades 1-6 and three schools will focus on Grades 1-9.
- Levelled Literacy Intervention (LLI) throughout the year in four schools and the second half of the school year in one school. LLI is targeted reading intervention for struggling readers.
- Whole Region Writes with a focus on: building teacher capacity to analyze classroom and individual student writing data to determine changes in instructional practice; and building capacity at the school level to creating Learning Communities to focus teachers on writing instruction.
- The electronic library Overdrive allows students to access electronic books at school or after the school day, facilitating greater access to independent reading materials.

Achieved results:

- 100% of Sahtu schools have balanced literacy as the pedagogical approach to literacy and 100% of Sahtu schools are well resourced to deliver the facets of balanced literacy.
- Consultants have supported teacher learning and implementation of balanced literacy in all five schools. Gaps in implementation are identified, and additional training is given. Gaps in implementation will continue to be addressed in 2019-20.
- 100% of Sahtu schools feature improved literacy as part of school improvement plans.
- 100% of Sahtu schools monitor student writing growth through assessments three times per year. Three out of five schools report steady gains in writing achievement.
- There is access to the electronic library in 100% of Sahtu schools and the number of checkouts has grown steadily as students and communities become familiar with the electronic library.



2.3 Literacy Initiatives

Priorities in the 2018-2019 school year:

Achieved results:

EAS

MMS

The Daily 5 framework is divided into structured literacy strategies. These strategies are daily practices so students will develop lifelong habits of reading, writing and working independently. These strategies include reading to self, work on writing, reading to someone else, listening to reading and word work.

- Three classroom teachers have incorporated Daily 5.
- One classroom teacher has incorporated Daily 5.

2.4 Numeracy Initiatives

Priorities in the 2018-2019 school year:

Achieved results:

- The need to plan math instruction so that all strands and facets of grade-level curriculum are covered.
- The need to address math instruction in multi-grade classrooms so students receive curriculum-aligned instruction at grade level.
- The need for interventions for individual students or groups of students to address lapses in mathematical knowledge.
- Differentiation and support for diversity within numeracy classrooms.
- Contemporary and enhanced instructional practices to support deeper concept attainment, high engagement with mathematical thinking, and overall better teaching and learning in math classrooms.

- Over three years, Grades 1-8 in 100% of Sahtu schools now have formative numeracy assessments in place.
- Growing evidence that teachers are embracing new numeracy practices such as daily number talks, explicit teaching of numeracy vocabulary, and deeper knowledge of curriculum standards and expectations.
- 100% of Sahtu schools identify improved numeracy achievement as a strategic goal and are addressing timetabling and school structures to advance numeracy learning.



2.5 Alberta Distance Learning Centre (ADLC)

Priorities in the 2018-2019 school year:

Alberta Distance Learning Centre (ADLC) offers distance learning options to students for courses that either may not either be offered in their schools or the courses are not offered at the time they are needed. Many of these courses will address an interest for the students that may not be available in their communities.

Achieved results:
MMS

- Two enrolled and both completed the courses.

CTS

- One student enrolled, but moved; therefore, uncertain if the course was completed.

2.6 Northern Distance Learning (NDL)

Priorities in the 2018-2019 school year:

Northern Distance Learning (NDL) allows students to access courses that may not normally be offered in their schools. NDL is hosted by Beaufort Delta and is funded by ECE and the Sahtu DEC. NDL offers courses to students that may not be available onsite and this frees up teachers in the schools to concentrate on courses that are offered onsite in the schools.

Achieved results:
EAS

- One student enrolled and did not complete the course due to personal and family demands.

CTS

- Four students enrolled in two courses. Zero completion rate. Two students indicated they preferred face-to-face classroom instruction. The other two students decided to select upgrading at a future time.



3. ERI Objective: Develop and redesign teaching resources to support renewed definition of student success in the NWT.

3.1 Improve Oral Fluency in North Slavey Language

Priorities in the 2018-2019 school year: All Sahtu communities identify the need to improve oral fluency in North Slavey. Changes in teaching practice combined with Our Languages (pilot) Curriculum (OLC) are improving student oral fluency. An objective was: All student participants (100%) will undergo base-line language assessments.

Achieved results:

- Comparisons of baseline data and end of year student oracy data in pilot classrooms where Our Languages pilot Curriculum (OLC) is diligently followed show improved student oral fluency.

3.2 Evaluation of North Slavey Language Teaching Performance

Priorities in the 2018-2019 school year: 100% of Indigenous Language Instructors (ILIs) will receive in-person classroom observations.

Achieved results:

- 100% of ILIs received in-person classroom observations and approximately 60% received formal teaching performance evaluations.

3.3 Indigenous Language Educators (ILE) training

Priorities in the 2018-2019 school year:

- 100% of ILIs will take training opportunities offered by ECE.
- 100% of ILIs will be given training in implementing the OLC.

Achieved results:

- All Sahtu ILIs attended ECE training opportunities and received at least one visit from the Regional Indigenous Languages Educator (RILE) to support training and implementation of OLC.



Indigenous Languages and Education

4. Education Renewal Objective: Supporting language and culture initiatives that enhance students' sense of identity.

4.1 Locally developed courses: *Nai̱ze̱a* 15 (LDC 1382) and *Nai̱ze̱a* 25 (LDC 2382)

Priorities in the 2018-2019 school year:

- Senior High students learn North Slavey language in experiential hands-on learning contexts, where language is infused in cultural activities and *on the land* settings.
- Students learn culture and traditions as practised by their ancestors.
- Students learn deep respect for the land the wildlife that it sustains.
- This is an elective course for Senior High students.

Achieved results:

- *Nai̱ze̱a* 15 (LDC 1382) and/or *Nai̱ze̱a* 25 (LDC 2382) were offered to Senior High students in 100% of Sahtu schools.
- *On the land* learning settings were used in 100% of Sahtu schools as part of the offered courses. In Fort Good Hope, a culture camp was established for the duration of the course.
- One school used a cross-curricular approach to combine Experiential Science 10 and *Nai̱ze̱a* 15 learning outcomes.



4.2 Key Cultural Experiences

Priorities in the 2018-2019 school year:

Sahtu schools have offered a comprehensive array of authentic cultural experiences integrated with North Slavey language learning, and in addition to the language classroom. While the primary focus is students in Grades JK-9, high school students have had access to these key cultural experiences within the school in everyday school experiences, as well as through the Naize?a 15/25 course offerings.

Achieved results:

- EAS, CTS, CAWS had at least one school-wide key authentic cultural experience spanning all grades each month. Examples include shared community/school feasts or celebrations, drum dances, shared storytelling by an Elder or community leader at an assembly, seasonal *on-the-land* activities and Indigenous games. These events included students, school staff, parents and community.
- In EAS and CAWS, JK-K students had a daily key cultural activity embedded within North Slavey language learning and integrated within the whole-class play-based learning activities underway in the JK and K classroom.
- In all five Sahtu schools, Grades 1-9 students had a weekly key cultural activity embedded within North Slavey language learning. Integration across curriculum is sporadic, with one to two exemplary projects in the region.
- In all five Sahtu schools, Grades 8-12 students had the opportunity to participate in at least one *on the land* authentic key cultural experience during the year.
- In all five Sahtu schools, at least 50% of key cultural activities involved community in planning or implementation if the activity was land-based or took place outside the school.
- 100% of In-school key cultural activities were planned by ILIs and at least half of the time implementation included community members.



4.3 Indigenous Language Instruction

Priorities in the 2018-2019 school year:

For 2018-2019, the focus was the smooth implementation of the new curriculum (OLC) and the training and professional development of ILIs to instruct in language, using the community-appropriate North Slavey dialect, and using the OLC.

Achieved results:

- 100% of ILIs received training opportunities offered by ECE, either in Yellowknife, or in the handbook workshops onsite.
- 100% of ILIs were given training in implementing the OLC through workshops with the RILE.
- 100% of Grades K-9 students (335) enrolled in Indigenous Language instruction received instruction using the OLC in daily blocks of 30 to 60 instructional minutes. Not all ILIs are equally proficient in teaching the OLC, but all recognize the mandate and are moving pedagogy to align with the mandate. One school is transitioning to JK/K instruction in 2020.
- All student participants (100%) underwent base-line language assessments. End of year assessments show improvement in oracy where the ILE is rigorous in OLC approaches.



4.4 Teaching and Learning Centres

Priorities in the 2018-2019 school year:

The Teaching and Learning Centres functioned to support and promote Indigenous Language Learning in all five Sahtu schools for 335 students enrolled in Indigenous Language Learning, JK-9. These centres implemented professional learning opportunities for the nine ILIs in the region. Resources were developed in three Sahtu dialects.

Achieved results:

- Nine ILIs received professional development, as and when needed, to become increasingly confident in the use of Smart Boards and iPads to teach OLC.
- Nine ILIs received professional development, as and when needed, to develop assessments to support the implementation of OLC and measurement of students' language learning growth.
- Ongoing resource development by ILIs, supported by TLC coordinators, in three Sahtu dialects, to support the OLC. The target resources are: books, Dene Laws and classroom rules kits, and language posters. This is ongoing into 2019/20.
- 100% of TLC staff accessed professional learning opportunities along with ILIs.



4.5 Community Support

Priorities in the 2018-2019 school year:

Involving community members in students' cultural learning within schools, in the wider community, and *on the land* enriches the experience for all and deepens the learning for students. Connections between school and community are strengthened.

Achieved results:

- Five Sahtu schools hired cultural resource experts for at least one *on-the-land* seasonal experience such as a winter or spring camp for students in Grades 8-12. Three out of five schools offered more than one *on-the-land* experience in a year, requiring cultural resource experts to be hired.
- Five Sahtu schools purchased or rented equipment and supplies for at least one key *on-the-land* seasonal experience for students in Grades 8-12. Five Sahtu schools purchased or rented equipment and supplies as and when needed throughout the school year for implementation of key cultural experiences for students in Grades JK-12.
- EAS, CTS and CAWS hired cultural resource experts for a monthly key cultural activity. The remaining two schools, MMS and CLS, hired cultural resource experts, as and when needed throughout the school year, to implement key authentic cultural activities.



4.6 Teacher Cultural Orientation Days

Priorities in the 2018-2019 school year:

Each Sahtu school staff member participated in two teacher cultural orientation days to facilitate learning about the culture of the Sahtu community. For teachers new to the community, these two days will allow time to learn from local cultural experts. For the majority of teachers and staff in four out of five schools, these days provided opportunities for deeper learning and for developing relationships with community.

Achieved results:

- Teachers and school staffs dedicated two days in the August/September for community-based cultural orientation, and for deepening understandings of traditional knowledge and cultural customs of the community, as instructed by community cultural experts in the five Sahtu communities.
- One out of five school staffs participated in authentic community on-the-land camps and four out of five school staffs participated in activities such as learning about Dene laws and values, traditional seasonal harvesting and processing of food, and Dene Kede.
- Five Sahtu schools held two cultural orientation days for school staffs, and one school offered additional Indigenous Language and Culture professional development opportunities during collaborative STIP time.



4.7 Elders in Schools

Priorities in the 2018-2019 school year:

The presence of Elders in schools and their role to advise and provide counsel in the culture, language, values, and beliefs of the community signals that the school is making strong efforts to connect with the people and the place where teaching and learning occurs. The presence of Elders in schools signals that Indigenous language and culture, and Indigenous ways of knowing are highly valued and integral to learning and teaching, and to building strong relationships between school and community.

Achieved results:

- Two Sahtu schools had an Elder employed at least part-time, as and when needed and/or available, throughout the school year
- Three out of five Sahtu schools had an Elder or Elders as a respected presence in the school, advising on culture, language and community values and beliefs, as and when needed. Three out of five schools made frequent connections with Elders, while two schools rarely had Elders present in the school.



Second Language Instruction – French and English

5. Education Renewal Objective: Supporting language and culture initiatives that enhance students' sense of identity.

Priorities in the 2018-2019 school year:

Achieved results:

The Core French Language program is to help students learn more about the French Language and culture.

- Core French Language was offered at Mackenzie Mountain School for Grades 1 – 9 and as an option for Grades 10 – 12. The courses were offered in blocks of 40 – 50 minutes four times per week per homeroom.



Inclusive Schooling

Annually, the Government of the Northwest Territories (GNWT) designates funds to support Ministerial Directive on Inclusive Schooling (2016), based on the size of the student population in the Territory. This investment allows for the accommodation of the diverse needs that students bring to school every day. To meet these needs, investments must be used towards programs, processes, and personnel that effectively support classroom teachers and increase student success.

The following section highlights key activities through which the Sahtu DEC achieved compliance with the Ministerial Directive on Inclusive Schooling.

6. ERI Objective: Strengthen equal access to quality education by effectively meeting the diverse needs of all learners.

6.1. Student supports aligned to the goals of the IEPs and/or SSPs are provided in a timely manner.

Goals specific to this directive for the 2018-2019 school year, considering the feedback provided by ECE in 2017:

Achieved results:

The Principal and/or PST will meet with each teacher to determine what SSPs and IEPs are required.

The School Programs Consultants at the DEC office with the PSTs will be meeting with teachers to tie the data to the strategies in the SSPs and IEPs throughout the year.

- 80% of the SSPs and IEPs were created on Tienet by October 31. There were several students who were still out on the land who were identified as needing plans from the year before. One school's PST change in the middle of the year and this affected the progress of the SSPs and IEPs for that school.
- 80% of the plans were finalized by May 31. Movement of students and staff turnover affected the progress of the plans. (Teachers left in the beginning and middle of the school year.)
- 80% of the teachers who created SSP implemented at least one support. (Teachers left in the beginning and middle of the school year.)
- All finalized SSPs and IEPs were reviewed at each reporting period.



6.2. Principals create conditions to support teachers and support assistants in the use of flexible instructional strategies.

Goals specific to this directive for the 2018-2019 school year, considering on the feedback provided by ECE in 2017:

The region will be supporting team teaching, co-teaching, using SSI funds to bring in consultants for Professional Development. The DEC office staff will meet with teacher (and School-Based Support Team if necessary) to analyze student data to determine next steps. The DEC office staff will coordinate ongoing PLCs for Inquiry based learning, trauma informed learning and student resiliency.

An education psychologist and behaviourist specializing in autism will be contracted using Inclusive Schooling funding at least once a school year.

The consultants at the DEC office are available for consultation at any time.

Achieved results:

- All five schools are participating in School-Based Team Meetings (SBTMs) to support student achievement.
- An educational psychologist was contracted to perform assessments on students in two of the five schools. Information was shared with the classroom teacher and support assistants, where appropriate.
- An autism specialist was contracted to provide ongoing support for students in one school. Information was shared with classroom teachers and support assistants, where appropriate.



6.3. Classroom teachers notify and access the School-Based Support Team (SBST) to support students who experience persistent learning difficulties in spite of the use of responsive teaching strategies or, when a student needs significant enrichment.

Goals specific to this directive for the 2018-2019 school year, considering the feedback provided by ECE in 2017:

Achieved results:

EAS

MMS

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CLS

CAWS

SBST meetings are for teachers to bring any concerns forward so that strategies can be developed to deal with the issues. All schools have regular SBST meetings. The goal is to have one meeting per week. This has been a challenge in the past.

- Meetings occurred on an as-needed basis. A referral system was set up and no referrals were received.
- SBTM scheduled every Friday from 2:00 – 4:00.
- SBTM occurred every week, but no designated time and day.
- SBTM occurred regularly at the beginning of the school year but the PST left mid-year. With the new PST in place, meetings occurred but infrequently.
- SBTM occurred on an as-needed basis.



6.4. IEPs and SSPs are updated and reviewed in consultation with parents, students, SBST members, education body staff, and other professionals as required.

Goals specific to this directive for the 2018-2019 school year, considering the feedback provided by ECE in 2017:

Teachers and PSTs will complete their meetings about any students who will require a SSPS or IEPs. An SSP or IEP will be completed by October 15. These will be reviewed after the first reporting period scheduled in November. The teacher will determine if the outcomes on the SSP and IEP have or have not been accomplished. The outcomes will be adjusted accordingly. Regular reading, writing and math assessments have been scheduled. If outcomes are reached during these assessments, outcomes on the plans will be evaluated and adjusted as needed.

Achieved results:

- SSPs and IEPs were reviewed at every reporting period.
- Parents who came in during the reporting periods were updated about the SSPs. Approximately 25% region wide, ranged from 50% to 0%.
- Parents who came in during the reporting periods were updated about the IEPs. Approximately 50%. Two schools reported 100%, two reported 0%, one school reported 50%. All IEPs were signed off and two were given verbal consent by parents.



6.5. Program Support Teachers (PSTs) spend not less than 60% of their time engaged in activities that directly support classroom teachers.

Goals specific to this directive for the 2018-2019 school year, considering the feedback provided by ECE in 2017:

All schools will have their PSTs spend 60% of their time in activities that directly support classroom teachers. The 60% time consists of team teaching, coaching, and modeling. The other 40% of their time may consist of but not limited to pull out of students, assessment of students, and any other tasks that may come up.

Achieved results:

- All schools except Colville Lake were able to have their PSTs spend 60% of their time in activities that directly support classroom teachers. Colville Lake PST spent 50% of their time supporting classroom teachers, the other 50% of their time was spent as a classroom teacher.



Student Wellness and Support

7. Education Renewal Objective: Ensuring that student wellness...is promoted and embedded in school experiences, programming and environments.

7.1 Healthy Foods for Learning

Priorities in the 2018-2019 school year:

Five schools will access funds through the Healthy Foods for Learning program. This program will be available to students each month during the school year.

Achieved results:

- Each school offered a breakfast program, five days per week, every week during the school year.
- Two of five schools offered both morning and afternoon healthy snacks.
- One of the five schools offered morning healthy snacks.
- One of the five schools offered afternoon healthy snacks.



7.2 Mental Health Initiatives

Priorities in the 2018-2019 school year:

Mental health has a direct impact on learning, as well as children's emotional, social, and physical development. In order for students to be resilient, have positive self-esteem, achieve success, and build healthy relationships, children need to have positive mental health.

Talking About Mental Illness (TAMI): is a program for youth in schools that aims to raise awareness and increase understanding of mental illness. The primary goal of TAMI is to reduce the stigma surrounding mental illness so that youth are more likely to seek help and/or help others, thereby improving their chances for managing mental health and improving long-term outcomes.

Fourth R – Strategies for Healthy Youth Relationships: This program promotes healthy youth relationships by building capacity of schools and communities through innovative programming, research, education, and consultation.

Self-Regulation: The ability to monitor and control our own behaviour, emotions and thoughts by altering them in accordance with the situation. Self-regulation is taught through the use of effective strategies and the use of tools.

Education Data System: An online data system to record and track instances of student behaviour and discipline.

Effective Behaviour Support: is a whole-school approach to managing student discipline and behaviour. The approach involves developing effective protocols regarding behaviour and discipline, which includes consistent discipline policies and positive rewards.

Applied Suicide Intervention Skills Training: An intensive, interactive, and practice-dominated course designed to help caregivers recognize and review risk, and intervene to prevent the immediate risk of suicide.

Mind Up is a researched-based program that activates mindful awareness for Social-Emotional Learning. When students are more mindful, they are better at focusing on what is necessary to learn.



Achieved results:

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- 100% of students in JK – Grade 12 will be using self-regulation strategies and tools to regulate behaviours.
- 100% of schools have an Effective Behaviour Support (EBS) approach implemented for student behaviour and discipline from JK to Grade 12.
- 100% of schools will be using Education Data System (EDS) to record and track instances of discipline. Each school has a reward system to recognize positive behaviour.
- 100% of students in Grades 7, 8, and 9 learn about healthy relationships and safe choices through the Fourth R program.
- Gay-Straight Alliance and Talking About Mental Illness (TAMI).
- The Mind-Up program was used as a resource for mindfulness practice – for teachers and students.
- Health Clinic visits by the nurse to discuss personal health-related issues, such as birth control, STDs, and pregnancy.
- A partnership with Northern Counselling Services to provide direct services to students and staff for one-week, three times per year.

7.3 Safe and Caring Schools

Priorities in the 2018-2019 school year:	Schools need to be a positive, safe, and caring environment for everyone, including students, staff, parents, and community members. The schools will focus on developing healthy relationships that lead to everyone feeling welcome in the school environment.
Achieved results:	<ul style="list-style-type: none">• 100% of schools had a minimum of six fire drills per year. Four drills will be announced and two unannounced to students.• 100% of schools had at least two Lock Down Drills during the school year.• 100% of schools had a minimum of two Safe and Caring School Committee meeting per year.• 100% of staff will follow the Guidelines for Ensuring LGBTQ2S+ Inclusion and Safety in NWT Schools.

7.4 Self-Regulation

Priorities in the 2018-2019 school year:	All five schools will have self-regulation strategies implemented in all classrooms from JK – Grade 12.
Achieved results:	<ul style="list-style-type: none">• 100% of schools have implemented school-wide at least two self-regulation strategies.



Human Resources Management

School Staff Recruitment and Retention

Sahtu DEC is responsible for ensuring that schools are resourced to meet the priorities and needs of students. Tables 6 and 7 provide details on budgeted and actual General School, Inclusive Schooling, and Indigenous Languages and Education staff for the 2018-19 school year.

Table 3: Budgeted and Actual Person Years for General School Staff.

General School Staff										
	Regional Office Administration	Teachers*	Consultants	Secretaries	Custodians	Wellness Counsellors	Bus Drivers	Cooks	School Administration	Total
Budgeted	Regional Office	6	4							10
	<i>Colville Lake School</i>		6.5			0.5				7
	<i>?ehtseo Ayha School</i>		12		1	1.5				14.5
	<i>Chief T'Selehye School</i>		13		1	1.5				15.5
	<i>Mackenzie Mountain School</i>		13.5		1	1.5				16
	<i>Chief Albert Wright School</i>		11		1	1				13
	TOTAL	6	56	4	4	6				76
Actual	Regional Office	6	4							10
	<i>Colville Lake School</i>		6.5			0.5				7
	<i>?ehtseo Ayha School</i>		12		1	1.5				14.5
	<i>Chief T'Selehye School</i>		13		1	1.5				15.5
	<i>Mackenzie Mountain School</i>		13.5		1	1.5				16
	<i>Chief Albert Wright School</i>		11		1	1.5				13.5
	TOTAL	6	56	4	1	6				76

Note: *Teachers include NWTTA members who are classroom teachers, principals, assistant principals, librarians, guidance counsellors, etc.

Table 4: Budgeted and Actual Person Years for Inclusive Schooling and Indigenous Languages and Education Staff.

School	Inclusive Schooling (IS) Staff										Indigenous Languages & Education (ILE) Staff									
	IS Regional Coordinator		Program Support Teachers ³		Support Assistants		Wellness Counsellors		Magnet Facilities		Total IS		ILE Regional Coordinator		IL Instructors		IL Assistants		Total ILE	
	B [‡]	A ^{**}	B	A	B	A	B	A	B	A	B	A	B	A	B	A	B	A	B	A
Regional Office	1.5	1.5									1.5	1.5	2	1					2	1
Colville Lake School			1	1	1.2	1.2					2.2	1.8			1.4	1.4			1.4	1.4
Ehtseo Ayha School			2	2	2.8	2.8					4.8	4.4			2	2			2	2
Chief T'Selehye School			1	1	2.8	2.8					3.8	3.8			2	2	0.4	0.4	2.4	2.4
Mackenzie Mountain School			2	2	1.4	1.4					3.6	3.6			0.5	0.5			0.5	0.5
Chief Albert Wright School			1	1	1.4	1.4					2.2	2.2			2	2			2	2
TOTAL	1.5	1.5	7	7	9.6	9.6					18.1	18.1	2	1	7.9	7.9	0.4	0.4	10.3	9.3

Note: B[‡] - budgeted; A^{**} - actual.

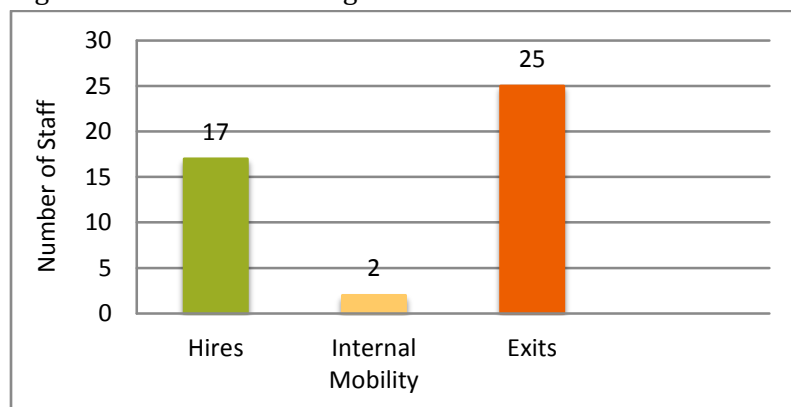
During the 2018-19, we had some staff turnover, including both UNW and NWTTA positions. Vacancies were filled in a timely manner, with the exception of one NWTTA position. Due to the lateness in the school year, this vacancy was filled by a casual employee. During the 2019-20 school year, Sahtu DEC will begin discussions early to move towards 100% compliance with both the Ministerial Directive on Inclusive Schooling and Indigenous Languages and Education Policy.

³ Program Support Teachers contribute to the education of students with diverse needs by serving as a colleague, role model and coach for teachers with regards to inclusive instructional practices. In their daily/weekly work, PSTs are not focused on one specific curricular area, but support all student learning – with a particular emphasis on supporting students on Student Support Plans or Individualized Education Plans.

Staffing Actions

Figure 1 below illustrates staffing actions for all education staff in Sahtu DEC for the 2018-19 school year. Hires include all staffing actions that result in education staff entering the Sahtu DEC. Internal mobility includes all transfers that occur between DEAs within the Sahtu DEC. Exits include all staffing actions that result in education staff leaving Sahtu DEC.

Figure 1: Education Staffing Actions.



Note: Education staff refers to principals, teachers, support assistants and program support teachers.

During the 2018-19 school year, we had three teachers depart prior to the end of the school year. One left at the end of September, one left in January, and the third left in March.

At the end of the school year, we had one staff member move from one community to another community in the Sahtu. The second staff transfer was from the school to central office from a school.

We had a significant number of teachers exit at the end of the school year. About half of those leaving, have been long-term employees (four to five years). Included in the exits are four retirements.

Due to the expectation of high turnover in staff, the principals began the recruitment process early. All schools completed the recruitment process by the start of June.

Completion of Performance Reviews

Performance reviews are important in developing individual staff growth plans, therefore, all education staff (i.e., principals, teachers, support assistants and program support teachers) are required to undergo performance reviews on a regular basis. In 2018-2019 school year, **37** of education staff in the Sahtu DEC underwent performance reviews. Table 8 shows details on the number of planned and actual performance reviews of education staff who were in their evaluation year in 2018-2019.

Table 5: Education staff that underwent performance reviews in 2018-2019 school year.

Number of education staff in their evaluation year	Actual (accounts for any change post-June 30 submission of final Operating Plan)	Number of education staff in their evaluation year that underwent performance reviews	Completion Rate
44	44	37	84%

Two staff in one community were on long-term sick leave and performance reviews were not completed.

Financial Management

Indigenous Languages and Education

Table 6: Details of Indigenous Languages and Education Budget.

		Funding Categories					
		Regional ILE Consultant	IL Instruction Staff	Indigenous Education	Teaching and Learning Centres	Community Support	Total
Budgeted	Regional						
	Sahtu Schools	172,881	1,062,926	51,000	71,502	93,498	1,451,807
	TOTAL	172,881	1,062,926	51,000	71,502	93,498	1,451,807
Actual	Regional						
	Sahtu Schools	168,967	1,069,502	40,861	77,091	97,849	1,454,269
	TOTAL	168,967	1,069,502	40,861	77,091	97,849	1,454,269

Healthy Foods for Learning

Table 7: Details of Healthy Foods for Learning Budget.

	Allocated Funding	Budgeted Expenses	Actual Expenses
?ehtseo Ayha School		17,000	10,708
Chief Albert Wright School		15,600	14,203
Mackenzie Mountain School		10,000	9,887
Chief T'Selehye School		23,800	18,907
Colville Lake School		11,700	9,248
TOTAL		78,100	62,953

Appendix A: Audited Financial Statements

Consolidated Financial Statements of

Sahtu Divisional Education Council

June 30, 2019

Sahtu Divisional Education Council

Consolidated Financial Statements

June 30, 2019

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Management Discussion and Analysis (MD&A)

Introduction

The Management's Discussion and Analysis (MD&A) of the Sahtu Divisional Education Council (SDEC) financial performance provides an overall review of the Board's financial activities for the fiscal year ended June 30th 2019. The intent of this discussion and analysis is to attest on a go-forward basis the responsibility of management and the Council Members to promote transparency and accountability. Readers should also review the notes to the financial statements and the financial statements to enhance their understanding of the Sahtu Divisional Education Council financial performance.

What is the SDEC?

The Sahtu Divisional Education Council (SDEC) is responsible, under the Education Act, for all K-12 education in the Sahtu region. There are five schools in the district. In each community, a locally elected District Education Authority (DEA) is responsible for education in that community. The District Education Council (DEC) is made up of one member from each DEA and one chairperson.

As per the Education Act of the Northwest Territories, the SDEC is responsible to provide quality education to the residents of the Sahtu region. It is our hope that by reading this document, members of our community will receive valuable information on the infrastructure of the education system in the North and become involved in their community government.

Mission

To provide excellent educational environments where students will have the opportunity to experience success and contribute to society.

Council of Trustees

Chairperson

Karea Peachy – Norman Wells

Vice-Chairperson

Heather Bourassa – Fort Good Hope

Jennifer Waterhouse – Norman Wells

Isabel Orlias – Colville Lake

Miranda Baton-Taneton – Deline

Sally-Ann Horassi - Tulita

The management team of the SDEC comprised of the following;

Superintendent – Seamus Quigg

Assistant Superintendent – Renee Closs

Comptroller – Harry Cassie

Financial Condition

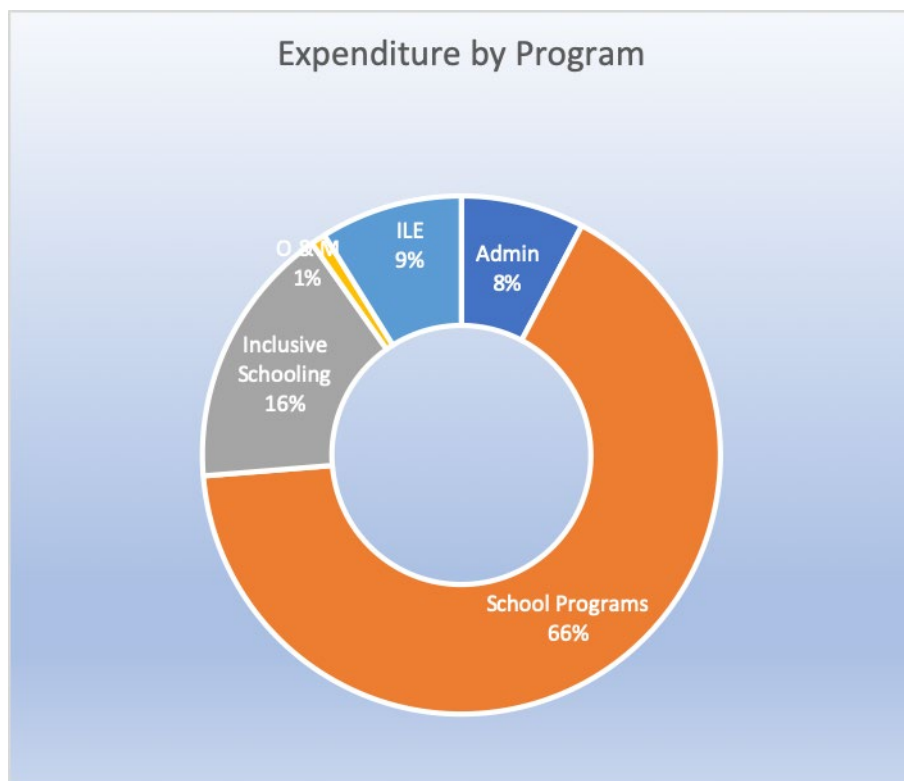
Revenues exceeded expenditures for a surplus of (\$361k), (2018-(\$256k)), compared to budgeted deficit of (\$12k). This resulted in a surplus fund balance \$266k (2018, (\$95k)) as at June 30th 2019. Additional revenues of \$832k (2018-\$831k) was received resulted in additional expenses incurred compared to budget.

Revenues have been trending positively compared to budget as a result of new initiatives, this is consistent year over year.

Accumulated surplus (deficit) is comprised of the following:

	2019	2018
Accumulated Surplus/ (Deficit), beginning of year	(95,014)	(351,141)
Operating Surplus / (Deficit)	266,262	167,699
Post - employment benefits	105,102	88,428
Accumulated Surplus/ Deficit, end of year	\$ 266,350	\$ (95,014)

The current ratio, is a liquidity and efficiency ratio that measures an organization's ability to pay off its short-term liabilities with its current assets. Sahtu DEC current ratio as at June 30th 2019 is 1.5, (2018, 0.97).



Summary and Outlook

The SDEC's vision for education has been to provide excellence in teaching and learning within contexts that honour the culture and language of the community. Caring schools allow all students to achieve success, as defined by individual students' dreams, aspirations and abilities. Learning continues beyond secondary school and students are equipped to meet the demands of changing times by having the skills of life-long learners.

In 2018-2019, *Growing Forward Together* captures the Sahtu schools' leadership goal to collaborate widely to find innovative solutions to historical challenges in education, while moving forward jointly with community leadership's vision for its children and what the community aspires to become. With the new school year, 2019-2020 underway, the Sahtu DEC looks move from visioning to implementation, a series of strategic planning meetings are scheduled for each community in coming months to determine community-specific next steps.

Priorities

Reading and Writing: School-based and standardized assessments are in place to determine where interventions and enrichment are needed, and to maintain fidelity to curriculum standards. Comprehensive Literacy (Balanced Literacy) is offered in all five schools, along with Levelled Literacy Intervention to assist struggling readers. This approach recognizes the diversity of learners within our grade 1-9 classrooms and is a rigorous sustainable way of addressing learning gaps and promoting growth. Writing is monitored with region-wide rubrics, with writing samples captures three times in the year (grades 1-12) to trace learning growth. This action plan aligns with community expectations that reading and writing are fundamental to learning and all students should reach the optimal growth they can in these skills.

Numeracy: Numeracy learning in grades 1-8 is monitored through curriculum-aligned formative assessments. Teachers are receiving on-going professional development to integrate these assessments into daily practice, along with 21st Century approaches to teaching mathematical thinking and numeracy competencies.

Language, Culture and Identity: 2018/19 saw the five schools transition to the Our Languages Curriculum (OLC). Indigenous Language Educators participated in training in Yellowknife and in their home communities, and whole school staffs in four out of five schools received training in whole school approaches to language revitalization. Locally developed courses at the grade 10-12 levels promote culture, language, land programs, and the formation of northern identity in high school students. Land and culture programs invite participation by Elders, land experts, and cultural leaders in our communities. School community connections are strengthened by these programs.

Total Student/Teacher Population by Schools

2019	Students	Teachers
Mackenzie Mountain – Norman Wells	166.5	13.0
Chief Albert Wright - Tulita	78.5	9.0
Chief T'Selehye – Fort Good Hope	129.0	12.0
Ehtseo Ayha – Deline	105.5	10.0
Coville Lake – Colville Lake	57.5	5.5
Totals	537.0	49.5

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS


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

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

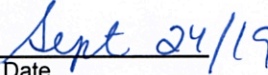
Management hereby asserts that auditors have been provided with all relevant records and documentation as well as unrestricted access to the same. Management is not aware of any undisclosed irregularities involving management or employees with either current or potential impact on financial results,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

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


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



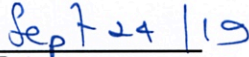
Renee Closs
Superintendent
Sahtu Divisional Education Council



Date



Harry Cassie, CPA, CGA, CFE, CMgr FCMI, BBA (Hons.)
Comptroller
Sahtu Divisional Education Council



Date

INDEPENDENT AUDITOR'S REPORT

**To the Minister of Education, Culture and Employment of the GNWT
To the Board of Trustees of the Sahtu Divisional Education Council**

Opinion

We have audited the consolidated financial statements of the Sahtu Divisional Education Council, which comprise the consolidated statement of financial position as at June 30, 2019, and the consolidated statements of operations and surplus, changes in net assets (debt), and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, except for the possible effect of the matters described in the Basis of Qualified Opinion paragraph, these consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Sahtu Divisional Education Council as at June 30, 2019, and the results of its financial performance and cash flow for the year then ended in accordance with the Canadian public sector accounting standards.

Basis for Qualified Opinion

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

Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 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:

Independent Auditor's Report (continued)

- 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 Education Body's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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 Education Body's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's 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 auditor's report. However, future events or conditions may cause the Education Body 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 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 Other Legal and Regulatory Requirements

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



ASHTON
Chartered Accountants
Business Advisors

Hay River, NT
September 25, 2019

Sahtu Divisional Education Council

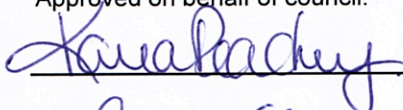
Consolidated Statement of Financial Position


June 30, 2019

	2019	2018
FINANCIAL ASSETS		
Cash, Note 4	\$ 3,260,052	\$ 2,610,687
Special purpose funds, Note 5	359,201	399,280
Accounts receivable, Note 8	1,266,598	579,858
	\$ 4,885,851	\$ 3,589,825
LIABILITIES		
Accounts payable and accrued liabilities, Note 10	\$ 203,003	\$ 267,292
Payroll liabilities, Note 10	2,016,816	1,517,270
Deferred revenue, Note 11	1,030,996	399,280
Other employee future benefits and compensated absences, Note 17	1,415,255	1,520,357
	4,666,070	3,704,199
Net Financial Assets (Deficit)	\$ 219,781	\$ (114,374)
NON-FINANCIAL ASSETS		
Prepaid expenses, Note 20	\$ 46,569	\$ 19,360
ACCUMULATED SURPLUS (DEFICIT)	\$ 266,350	\$ (95,014)

Contractual obligations, Note 22

Approved on behalf of council:

 _____ Chair

 _____ Superintendent

Sahtu Divisional Education Council

Consolidated Statement of Operations and Surplus

For the year ended June 30, 2019

	Budget 2019	Actual 2019	Actual 2018
Revenue			
Government of the Northwest Territories			
ECE Regular Contributions	\$ 14,354,597	\$ 14,503,310	\$ 14,317,648
Teaching and Learning Centres	55,000	120,000	307,000
French Language Instruction	55,000	55,000	55,000
ECE Other Contributions, Note 31	-	138,427	53,077
Total ECE	14,464,597	14,816,737	14,732,725
GNWT Other Contributions, Note 32	-	349,846	377,575
Total GNWT	\$ 14,464,597	\$ 15,166,583	\$ 15,110,300
Jordan's Principle	-	96,483	-
Total Government of Canada	-	96,483	-
Education council generated funds			
Interest income	30,000	70,587	51,186
Other	12,000	205,853	151,211
	42,000	276,440	202,397
	14,506,597	15,539,506	15,312,697
Expenses			
Administration	962,853	1,177,310	1,057,308
School programs	9,476,933	10,088,184	10,331,123
Inclusive schooling	2,517,234	2,521,949	2,053,991
Operations and maintenance	148,952	139,973	140,359
Aboriginal languages	1,412,322	1,355,828	1,562,217
	14,518,294	15,283,244	15,144,998
Operating Surplus (Deficit) before other item	\$ (11,697)	\$ 256,262	\$ 167,699
Other item:			
Other employee future benefits and compensated absences, Note 17	-	105,102	88,428
	\$ (11,697)	\$ 361,364	\$ 256,127
Accumulated surplus (Deficit), beginning of year		\$ (95,014)	\$ (351,141)
Accumulated surplus (deficit), end of year		\$ 266,350	\$ (95,014)

Sahtu Divisional Education Council

Consolidated Statement of Changes in Net Assets (Debt)

For the year ended June 30, 2019

	2019	2018
Annual surplus (deficit)	\$ 361,364	\$ 256,127
Change in prepaid expenses	(27,209)	7,453
Increase (decrease) in net financial resources	334,155	263,580
Net financial resources, beginning of year	(114,374)	(377,954)
Net financial resources, end of year	\$ 219,781	\$ (114,374)

Sahtu Divisional Education Council

Consolidated Statement of Cash Flow

For the year ended June 30, 2019

	2019	2018
Cash provided by (used in):		
Operating Transactions		
Operating Surplus (Deficit)	\$ 361,364	\$ 256,127
	361,364	256,127
Change in non-cash assets and liabilities:		
Accounts receivable	(686,740)	(32,229)
Accounts payable and accrued liabilities	(64,289)	115,671
Payroll liabilities	499,546	(31,658)
Deferred revenue	631,716	115,236
Post-employment benefits	(105,102)	(88,428)
Prepaid expenses	(27,209)	7,453
	247,922	86,045
Increase (Decrease) in cash and cash equivalents	609,286	342,172
Cash and cash equivalents, beginning of year	3,009,967	2,667,795
Cash and cash equivalents, end of year	\$ 3,619,253	\$ 3,009,967
Consists of:		
Cash	\$ 3,260,052	\$ 2,610,687
Special purpose funds	359,201	399,280
	\$ 3,619,253	\$ 3,009,967

Sahtu Divisional Education Council

Consolidated Detail of Expenses

For the year ended June 30, 2019

Function	School Programs	Inclusive Schooling	Student Accom.	Operations & Maintenance	Administration	Aboriginal Languages	2019 Total	2019 Budget	2018 Total
Salaries									
Teachers' salaries	\$ 6,840,834	\$ 1,128,547	\$ -	\$ -	\$ -	\$ 1,181,103	\$ 9,150,484	\$ 9,183,313	\$ 9,128,545
Instruction assistants	6,562	873,987	-	-	-	57,366	937,915	1,021,658	895,719
Non-instructional staff	1,141,584	264,700	-	-	733,618	-	2,139,902	1,969,299	2,145,070
Board/Trustee honorarium	-	-	-	-	44,405	40,861	85,266	76,000	80,703
	7,988,980	2,267,234	-	-	778,023	1,279,330	12,313,567	12,250,270	12,250,037
Employee Benefits									
Employee benefits and allowances	7,298	-	-	-	-	-	7,298	69,000	21,668
Leave and termination benefits	436,608	-	-	-	-	-	436,608	479,000	388,227
	443,906	-	-	-	-	-	443,906	548,000	409,895
Services Purchased/Contracted									
Professional services	519,224	22,089	-	-	-	-	541,313	534,872	567,150
Postage and communication	40,167	-	-	-	34,882	-	75,049	36,000	78,384
Utilities									
Heating	-	-	-	-	-	-	-	-	6,729
Electricity	-	-	-	-	-	-	-	-	-
Water/Sewage	-	-	-	-	-	-	-	-	-
Travel	140,657	74,775	-	-	64,363	21,103	300,898	235,000	302,322
Student transportation (busing)	150,536	-	-	-	-	-	150,536	175,000	194,500
Advertising/printing/publishing	629	-	-	-	-	-	629	2,000	3,437
Maintenance and repair	36,548	-	-	4,200	-	-	40,748	7,200	24,942
Rentals and leases	-	-	-	135,773	-	-	135,773	141,752	144,254
Other contracted services	41,960	-	-	-	50,456	28,613	121,029	51,500	180,401
Other	27,141	12,099	-	-	117,815	-	157,055	119,500	131,335
	956,862	108,963	-	139,973	267,516	49,716	1,523,030	1,302,824	1,633,454
Materials, Supplies and Freight									
Materials	657,079	142,476	-	-	130,080	26,444	956,079	275,700	801,205
Freight	41,357	3,276	-	-	1,691	338	46,662	15,500	50,407
	698,436	145,752	-	-	131,771	26,782	1,002,741	291,200	851,612
Contributions/Transfers									
Transfers	-	-	-	-	-	-	-	126,000	-
Debt Services									
Other	-	-	-	-	-	-	-	-	-
Total	\$ 10,088,184	\$ 2,521,949	\$ -	\$ 139,973	\$ 1,177,310	\$ 1,355,828	\$ 15,283,244	\$ 14,518,294	\$ 15,144,998

SAHTU DIVISIONAL EDUCATION COUNCIL

Aboriginal Language and Cultural-based Education Expenses

For the year ended June 30, 2019

	Student Instruction	Teaching/ Learning Resources	Professional Development	School Activities and Integrated Community Programs	2019 Total
Salaries					
ALCBE teachers	\$ 1,181,103	\$ -	\$ -	\$ -	\$ 1,181,103
Language consultants	-	-	-	-	-
Instruction assistants	57,366	-	-	-	57,366
Non-instructional staff	-	-	-	-	-
Honoraria	-	-	-	-	-
Elders in schools	-	-	-	40,861	40,861
	1,238,469	-	-	40,861	1,279,330
Employee Benefits					
Employee benefits and allowances	-	-	-	-	-
Services Purchased/Contracted					
Professional services	-	-	-	-	-
Postage and communication	-	-	-	-	-
Travel	21,103	-	-	-	21,103
Student transportation (busing)	-	-	-	-	-
Advertising, printing and publishing	-	-	-	-	-
Maintenance and repairs	-	-	-	-	-
Rentals and leases	-	-	-	-	-
Other contracted services	28,613	-	-	-	28,613
	49,716	-	-	-	49,716
Materials, Supplies and Freight					
Materials	26,444	-	-	-	26,444
Freight	338	-	-	-	338
	26,782	-	-	-	26,782
Total	\$ 1,314,967	\$ -	\$ -	\$ 40,861	\$ 1,355,828

Sahtu Divisional Education Council

Aboriginal Languages

For the year ended June 30, 2019

	July 1 to March 31	April 1 to June 30	Total
Contribution Agreement			
Aboriginal Languages			
Revenues			
Funding Received	\$ 120,000	\$ -	\$ 120,000
	120,000	-	120,000
Expenditure			
Salaries	116,377	52,590	168,967
Other O & M	-	-	-
	116,377	52,590	168,967
Net Surplus (Deficit)	\$ 3,623	\$ (52,590)	\$ (48,967)

Sahtu Divisional Education Council

Inclusive Schooling Expenses

For the year ended June 30, 2019

	General Inclusive Schooling	Staff Development	Assistive Technology	Magnet Facilities	Total
Salaries					
Program Support Teachers	\$ 1,128,547	\$ -	\$ -	\$ -	\$ 1,128,547
Support Assistants	873,987	-	-	-	873,987
Regional Coordinator	264,700	-	-	-	264,700
	<u>2,267,234</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,267,234</u>
Employee Benefits					
Employee benefits and allowances	-	-	-	-	-
Services Purchased/Contracted					
Professional/Technical Services	22,089	-	-	-	22,089
Travel	74,775	-	-	-	74,775
Student Transportation (Busing)	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-
Rentals/Leases	-	-	-	-	-
Other contracted services	-	12,099	-	-	12,099
	<u>96,864</u>	<u>12,099</u>	<u>-</u>	<u>-</u>	<u>108,963</u>
Materials, Supplies and Freight					
Materials	142,476	-	-	-	142,476
Freight	3,276	-	-	-	3,276
	<u>145,752</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>145,752</u>
Total	\$ 2,509,850	\$ 12,099	\$ -	\$ -	\$ 2,521,949

Sahtu Divisional Education Council

French Language Programs

For the year ended June 30, 2019

	ECE Contributions July 1 to June 30	Commitment from Sahtu July 1 to June 30	Expenses July 1 to June 30
Special projects:			
Core French Instruction	\$ 55,000	\$ 131,420	\$ 131,420

Sahtu Divisional Education Council

Jordan's Principal

For the year ended June 30, 2019

	June 30, 2019 Budget	June 30, 2019 Actual	June 30, 2018 Actual
Revenue			
Government of Canada	\$ -	\$ -	\$ -
First Nations and Inuit Health Branch	768,277	768,277	-
Carry Forward from Previous Year	-	-	-
Total Revenue	768,277	768,277	-
Expenses			
Administration	-	-	-
Personnel	85,000	75,507	-
Transportation	59,250	5,611	-
Materials and Supplies	126,420	5,853	-
Rent and Utilities	-	-	-
Evaluation	-	9,512	-
Other	497,607	-	-
Total Expenses	768,277	96,483	-
Net Surplus/(Deficit)	\$ -	\$ 671,794	\$ -
Deferred revenue	-	671,795	

Sahtu Divisional Education Council

Northern Distance Learning

For the year ended June 30, 2019

	Budget	Tulita	Fort Good Hope	Deline	Total	July 1 to March 31	April 1 to June 30	Total
Revenue								
Education, Culture and Employment	\$ 60,670	\$ 21,027	\$ 20,947	\$ 18,696	\$ 60,670	\$ 60,670	\$ -	\$ 60,670
Other	-	-	-	-	-	-	-	-
	60,670	21,027	20,947	18,696	60,670	60,670	-	60,670
Expenses								
Salaries/Wages								
Instructional Staff	-	-	-	-	-	-	-	-
<i>Teachers</i>	-	-	-	-	-	-	-	-
<i>On-site support person</i>	60,670	-	-	-	-	-	-	-
Non-Instructional Staff	-	-	-	-	-	-	-	-
<i>Moodle (Online strategy)</i>	-	-	-	-	-	-	-	-
<i>DL Coordinator</i>	-	-	-	-	-	-	-	-
<i>PD - online learning field</i>	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Services Purchased/Contracted								
Network	-	2,099	-	8,657	10,756	10,756	-	10,756
Travel	-	-	-	-	-	-	-	-
<i>Coordinator travel</i>	-	-	-	-	-	-	-	-
Professional Development	-	-	-	-	-	-	-	-
Communication	-	-	-	-	-	-	-	-
<i>In-service release</i>	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<i>IT support</i>	-	-	-	-	-	-	-	-
Materials, Supplies and Freight								
Computer Equipment	-	-	-	-	-	-	-	-
<i>Document cameras</i>	-	-	-	-	-	-	-	-
<i>Phone</i>	-	-	-	-	-	-	-	-
<i>Laptop</i>	-	-	-	-	-	-	-	-
<i>Video (Monopad)</i>	-	-	-	-	-	-	-	-
<i>Wireless adapters and splitter</i>	-	-	-	-	-	-	-	-
Freight	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total expenses	60,670	2,099	-	8,657	10,756	10,756	-	10,756
Net surplus/(deficit)	\$ -	\$ 18,928	\$ 20,947	\$ 10,039	\$ 49,914	\$ 49,914	\$ -	\$ 49,914

Sahtu Divisional Education Council

Student Success Initiative Projects

For the year ended June 30, 2019

	School Year
Revenue	
Education, Culture and Employment	\$ 55,000
NWTTA	42,000
Total Revenue	97,000
Expenses	
Salaries and wages	
Facilitator fees (including per diems)	50,115
Substitute teacher wages	-
Staff (p/y)	-
Travel	
Facilitator travel	20,586
Air charter	-
Staff travel	7,676
Accommodations	5,735
Daily per diems	1,650
Workshop expenses	
Room rental	-
Refreshments	895
Resources	8,367
Miscellaneous (stationary/printing)	-
Total Expenses	95,024
Net Surplus (Deficit)	\$ 1,976

Sahtu Divisional Education Council

Notes to the Consolidated Financial Statements

June 30, 2019

Note 1. Nature of Organization

The Sahtu Divisional Education Council ("The Council") was established by the *Education Act* of the Government of the Northwest Territories (GNWT) by order of the Minister dated April 1, 1989. Its purpose is to administer and maintain the standards of education program defined under the *Education Act* in the communities in the Sahtu Region.

Consequently, the Council is dependent on funding from the Department of Education, Culture, and Employment (ECE) of the GNWT. Member Communities have formed local District Education Authorities (DEA) which have assumed responsibility to provide sufficient educational programs within their respective communities.

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

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

The accompanying consolidate financial statements include the operations of the Council, and the member District Education Authorities of Colville Lake, Deline, Fort Good Hope, Norman Wells, and Tulita.

Note 2. Significant Accounting Policies

(a) Basis of Accounting

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

(b) Cash and Cash Equivalents

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

(c) Financial Instruments

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

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

Sahtu Divisional Education Council

Notes to the Consolidated Financial Statements

June 30, 2019

Note 2. Significant Accounting Policies (continued)

(c) Financial Instruments

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

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

(d) Non-financial Assets

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

(e) Tangible Capital Assets

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

(f) Revenue Recognition

Government Transfers:

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

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

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

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

Sahtu Divisional Education Council

Notes to the Consolidated Financial Statements

June 30, 2019

(f) Revenue Recognition - (Continued)

GNWT – Regular Contributions:

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

Other Contributions:

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

Deferred Revenue:

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

Investment Income:

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

(g) Infrastructure Funding

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

(h) Budget Data

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

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

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

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

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

Sahtu Divisional Education Council

Notes to the Consolidated Financial Statements

June 30, 2019

Note 2. Summary of 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 and disclosure of contingent assets and liabilities at the date of the financial statements and the amounts of revenue and expenses during the period. Actual results could differ from these estimates.

(j) Inventories Including Materials and Supplies

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

(k) Payroll Liabilities

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

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

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

(l) Post-employment and Termination Benefits

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

Sahtu Divisional Education Council

Notes to the Consolidated Financial Statements

June 30, 2019

Note 2. Summary of Significant Accounting Policies (continued)

(m) Special Purpose Funds

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

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

Note 3. Future Accounting Changes and Adoption of New Accounting Standards

Future Accounting Changes

Revenues - Section PS 3400

PSAB has approved Section PS 3400, Revenues. This Section establishes standards on how to account for and report on revenue. This Section applies to fiscal years beginning on or after April 1, 2022. Earlier adoption is permitted. This Section may be applied retroactively or prospectively. Management is currently assessing the impact of the standard.

Inter-entity Transactions - Section PS 3420

PSAB approved Section PS 3420, Inter-entity transactions. This section establishes standards on how to account for and report transactions between public sector entities that comprise a government's reporting entity from both a provider and recipient perspective. The new standard is effective for fiscal years beginning on or after April 1, 2018. Earlier adoption is permitted. Management is currently assessing the impact of the standard.

Financial Instruments - Section PS 3450

PSAB has implemented changes to Section PS 3450, Financial instruments that outlines offsetting of financial assets and financial liabilities and the valuation of investments to be measured at fair value. These changes are to be applied on a go forward basis for all fiscal years beginning on or after April 1, 2019. Management is currently assessing the impact of the standard.

Student Activity/Fiduciary Funds Policy

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

Adoption of New Accounting Standards

Effective April 1, 2018, the new standard from the PSA Handbook Section PS 3430 – restructuring transactions was adopted. There is no significant impact on the consolidated financial statements as a result of adopting the new standards.

Sahtu Divisional Education Council

Consolidated Statement of Operations and Surplus

For the year ended June 30, 2019

Note 4. Cash and Cash Equivalents

	2019		2018	
Cash	\$	3,260,052	\$	2,610,687
Short term investments		-		-
	\$	3,260,052	\$	2,610,687

Note 5. Special Purpose Funds

Special purpose funds consist of account balances held by each of the individual District Education Authorities for which the Education Body has control of when and how the funds are disbursed. Additionally, the SDEC administers funding for the Community Justice Committee.

	2019		2018	
Colville Lake	\$	8,000	\$	8,000
Deline		69,661		97,801
Fort Good Hope		113,549		67,522
Norman Wells		53,272		108,328
Tulita		64,815		75,069
SDEC (CJC)		49,904		42,560
	\$	359,201	\$	399,280

Note 6. Restricted Assets - Not Applicable

Note 7. Portfolio Investments - Not Applicable

Note 8. Accounts Receivable

	Receivables 2019		AFDA 2019		Net 2019		Net 2018	
GNWT - ECE	\$	217,525	\$	-	\$	217,525	\$	273,313
GNWT - HSS		925		-		925		30,141
GNWT - MACA		148,050		-		148,050		137,852
GNWT - Justice		30,000		-		30,000		28,000
GNWT - ENR		-		-		-		-
Total Due from GNWT		396,500		-		396,500		469,306
WSCC		-		-		-		-
Other		982,762		112,664		870,098		110,552
	\$	1,379,262	\$	112,664	\$	1,266,598	\$	579,858

Note 9. Inventories - Not Applicable

Sahtu Divisional Education Council

Notes to the Consolidated Financial Statements

June 30, 2019

Note 10. Accounts Payable and Accrued Liabilities

	2019	2018
Accounts payable and accrued liabilities		
GNWT	\$ 297	\$ 35,719
WSCC	-	-
Trade payables	202,706	231,573
	203,003	267,292
Payroll liabilities		
To GNWT (A)	931,364	531,562
To Employees (B)	989,820	910,798
Annual Leave	86,172	63,714
Lieu	6,420	11,196
Other	3,040	-
	2,016,816	1,517,270
	\$ 2,219,819	\$ 1,784,562

Note A: Amount outstanding to be paid to GNWT by the education board for salaries and wages paid by June 30.

Note B: Amount accrued by the education board for salaries and wages to be paid in July and August.

Note 11. Deferred Revenue

	2019	2018
MACA		
Active After School	\$ 71,000	\$ 66,500
Youth Contribution	37,995	28,977
Regional Youth Sports Encounters	39,250	42,375
	4,000	-
Justice		
Community Justice	49,904	42,560
ITI		
Seed	-	-
ECE		
Northern Distance Learning	49,915	82,340
Library	107,137	107,128
HSS		
Nutrition North	-	29,400
Government of Canada		
Jordan's Principle	671,795	-
	\$ 1,030,996	\$ 399,280

Sahtu Divisional Education Council

Notes to the Consolidated Financial Statements

June 30, 2019

Note 12. **Contribution Repayable - Not Applicable**

Note 13. **Due From and To the Government of Canada - Not Applicable**

Note 14. **Capital Lease Obligations - Not Applicable**

Note 15. **Pension - Not Applicable**

Note 16. **Long-term Debt - Not Applicable**

Note 17. **Other employee future benefits and compensated absences**

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

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

Compensated absence benefits generally accrue as employees render services 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 the compensated absence benefits were valued using the expected utilization methodology.

Valuation results

The actuarial valuation was completed as at March 31, 2017. The effective date of the next actuarial valuation is March 31, 2020. The liabilities are actuarially determined as the present value of the accrued benefits at February 17, 2018 and the results extrapolated to June 30, 2019. The values presented below are for all of the benefits under the Compensated Absences and Terminations Benefits for the consolidated Government.

Sahtu Divisional Education Council

Notes to the Consolidated Financial Statements

June 30, 2019

Note 17. Other employee future benefits and compensated absences (continued)

	Severance and removal	Compensated Absences	2019	2018
Changes in Obligation				
Accrued benefit obligations beginning of the year	\$ 657,890	\$ 123,192	\$ 781,082	\$ 880,345
Current period benefit cost	52,620	16,425	69,045	70,775
Interest accrued	24,746	4,920	29,666	28,497
Benefits payments	(54,702)	(39,307)	(94,009)	(91,300)
Plan amendments	-	-	-	-
Actuarial (gain)/loss	126,021	42,054	168,075	(107,235)
Accrued benefit obligation end of year	806,575	147,284	953,859	781,082
Unamortized net actuarial gain	431,025	30,371	461,396	739,275
Net future obligation	1,237,600	177,655	1,415,255	1,520,357
Benefits Expense				
Current period benefit cost	52,620	16,425	69,045	70,775
Interest accrued	24,746	4,920	29,666	28,497
Plan amendments	-	-	-	-
Amortization of actuarial gains	(95,473)	(14,331)	(109,804)	(96,400)
	(18,107)	7,014	(11,093)	2,872

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

	Severance and removal	Compensated Absences	Total
2020	\$ 138,555	\$ 21,729	\$ 160,284
2021	107,876	18,545	126,421
2022	83,301	15,626	98,927
2023	64,606	13,156	77,762
2024	56,737	11,904	68,641
	\$ 451,075	\$ 80,960	\$ 532,035

Sahtu Divisional Education Council

Notes to the Consolidated Financial Statements

June 30, 2019

Note 18. **Trust Assets and Liabilities under Administration - Not Applicable**

Note 19. **Tangible Capital Asset - Not Applicable**

Note 20. **Prepaid Expenses**

	2019	2018
Prepaid expenses	\$ 46,569	\$ 19,360

Note 21. **GNWT Assets Provided at No Cost**

	Cost	Accumulated Amortization	Net Book Value	
			2019	2018
Buildings				
Schools and colleges	\$ 66,333,683	\$ 22,941,121	\$ 43,392,562	\$ 45,001,718
Staff Housing	275,800	113,299	162,501	174,843
	\$ 66,609,483	\$ 23,054,420	\$ 43,555,063	\$ 45,176,561

Note 22. **Contractual Obligations**

The Education Body has entered into agreements for, or is contractually committed to, the following expenses payable subsequent to June 30, 2019.

	Expires in Fiscal Year *	2020	2021 and thereafter	Total
Commercial and residential leases	2023	\$ 235,483	\$ 708,020	\$ 943,503

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

The lease on the Council's office expires on August 31, 2023. A 15 year lease agreement was entered into at the Edward Hodgson Building with monthly lease payments starting September 1, 2008. From September 1, 2008 to August 31, 2018 the annual lease payments will remain at \$106,752. After 10 years, the lease amount may be adjusted based on the expected market conditions for the following 5 years.

In addition, the Council is responsible for its proportionate share of utilities and cleaning services received during its term of occupancy.

Sahtu Divisional Education Council

Notes to the Consolidated Financial Statements

June 30, 2019

Note 23. **Contingencies - Not applicable**

Note 24. **Related Parties and Inter-Entity Transactions**

The Education Body is related in terms of common ownership to all GNWT created departments, agencies and corporations. The Education Body enters into transactions with these entities in the normal course of operations. The Education Body is provided with various administrative services by the GNWT, the value of which is not reflected in these financial statements. The administrative costs include legal services by the Department of Justice, insurance coverage by the Department of Finance, payroll services by the Department of Human Resources, internal audit services by the Department of Finance, and utility and maintenance by Public Works and Services. Transactions with related parties and balances at year-end not disclosed elsewhere in the financial statements are disclosed in this note. There are no related party balances not disclosed elsewhere.

Note 25. **Budget**

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

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

The budget figures presented are those approved by the Minister of education, Culture and Employment on June 5, 2018 and have not been audited.

Note 26. **Economic Dependence**

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

Note 27. **Financial Instruments**

The Education Body is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Education Body's risk exposure and concentration as of June 30, 2019.

Credit risk

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

Sahtu Divisional Education Council

Notes to the Consolidated Financial Statements

June 30, 2019

Note 27. Financial Instruments (continued)

Liquidity

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

Market risk

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

Currency risk

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

Interest rate risk

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

Note 28. Expenses by Object

	2019 Budget	2019 Actual	2018 Actual
Salaries	\$ 12,250,270	\$ 12,313,567	\$ 12,250,037
Employee Benefits	548,000	443,906	409,895
Services Purchased/Contracted	1,302,824	1,523,030	1,633,454
Materials, Supplies and Freight	417,200	1,002,741	851,612
Debt Services	-	-	-
	\$ 14,518,294	\$ 15,283,244	\$ 15,144,998

Note 29. Subsequent Events - Not Applicable

Note 30. Comparative Figures

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

Note 31. Other ECE Revenue

	2019	2018
Library	\$ 140,000	\$ 140,000
Health and wellness	11,660	-
Youth with disabilities	12,500	-
Self regulation	7,000	4,000
Distance learning	60,670	73,185
LMAPD	-	24,000
Less: Deferred revenue & contributions repaid	(93,403)	(188,108)
	\$ 138,427	\$ 53,077

Sahtu Divisional Education Council

Notes to the Consolidated Financial Statements

June 30, 2019

Note 32. GNWT - Other Contributions

	2019	2018
MACA		
Active After School	\$ 98,950	\$ 66,500
Youth Contribution	17,450	56,670
Regional Youth Sports	39,250	49,075
On the land	7,200	4,442
Youth Corps Rainbow United GSA	38,050	-
Keepers of the land	22,500	-
Kelly lake	5,000	-
Model Rocket	1,135	-
TAKT	19,450	-
Volunteer	-	2,000
Puppeteer	-	5,000
Youth Heritage	-	4,227
HSS		
Drop The Pop	8,850	8,500
Nutrition North	-	28,000
ITI		
Growing Resistance: Northern Agriculture Program	48,050	-
Justice		
Community Justice	56,000	56,000
Other		
On the land	-	26,000
Less: Deferred revenue & contributions repaid	(12,039)	71,161
	\$ 349,846	\$ 377,575

Note 33. **Contingent Assets - Not Applicable**

Note 34. **Contractual Rights - Not Applicable**

Note 35. **Statement of Remeasurement Gains and Losses - Not Applicable**

Sahtu Divisional Education Council

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

For the year ended June 30, 2019

	2019 Budget	2019 Actual	2018 Actual
Revenue			
Government of the Northwest Territories	\$ 14,464,597	\$ 15,166,583	\$ 15,110,300
Other education body generated funds	42,000	276,440	202,397
	<u>14,506,597</u>	<u>15,443,023</u>	<u>15,312,697</u>
Expenditure			
Administration	962,853	1,012,430	960,194
School programs	9,476,933	9,681,725	9,904,708
Inclusive schooling	2,517,234	2,521,949	2,053,991
Operations and maintenance	148,952	139,973	140,359
Aboriginal languages	1,412,322	1,355,828	1,539,021
	<u>14,518,294</u>	<u>14,711,905</u>	<u>14,598,273</u>
Excess (Deficiency) of Revenue over Expenditure	\$ (11,697)	\$ 731,118	\$ 714,424
Accumulated surplus (deficit), beginning of year		3,067,655	2,353,231
Accumulated surplus (deficit), end of year		<u>\$ 3,798,773</u>	<u>\$ 3,067,655</u>

SATHU DIVISIONAL EDUCATION COUNCIL

Schedule A-2 - Details of Council Expenses (Non-Consolidated)

For the year ended June 30, 2019

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Council Administration	Aboriginal Languages	Fiscal & Transfers	2019 Total
Salaries								
Teachers' salaries	\$ 6,840,834	\$ 1,128,547	\$ -	\$ -	\$ -	\$ 1,181,103	\$ -	\$ 9,150,484
Instruction Assistant	6,562	873,987	-	-	-	57,366	-	937,915
Non Instructional Staff	1,028,908	264,700	-	-	688,746	-	-	1,982,354
Board/Trustee Honoraria	-	-	-	-	21,712	40,861	-	62,573
	7,876,304	2,267,234	-	-	710,458	1,279,330	-	12,133,326
Employee Benefits								
Employee benefits and allowances	7,298	-	-	-	-	-	-	7,298
Leave and termination benefits	436,608	-	-	-	-	-	-	436,608
	443,906	-	-	-	-	-	-	443,906
Services Purchased/Contracted								
Professional/Technical Services	519,224	22,089	-	-	-	-	-	541,313
Postage/Communication	40,167	-	-	-	34,882	-	-	75,049
Utilities	-	-	-	-	-	-	-	-
Heating	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-
Water/Sewage	-	-	-	-	-	-	-	-
Travel	117,653	74,775	-	-	64,363	21,103	-	277,894
Student Travel (busing)	150,536	-	-	-	-	-	-	150,536
Advertising/Printing/Publishing	629	-	-	-	-	-	-	629
Maintenance/Repair	36,548	-	-	4,200	-	-	-	40,748
Rentals/Leases	-	-	-	135,773	-	-	-	135,773
Other - Contracted Services	41,960	-	-	-	50,456	28,613	-	121,029
Other - Miscellaneous	27,141	12,099	-	-	23,166	-	-	62,406
	933,858	108,963	-	139,973	172,867	49,716	-	1,405,377
Materials, Supplies and Freight								
Materials	394,763	142,476	-	-	127,414	26,444	-	691,097
Freight	32,894	3,276	-	-	1,691	338	-	38,199
	427,657	145,752	-	-	129,105	26,782	-	729,296
Contributions and Transfers								
Transfers to DEAs	-	-	-	-	-	-	-	-
Transfers to Capital	-	-	-	-	-	-	-	-
Amortization								
	-	-	-	-	-	-	-	-
Debt Services								
	-	-	-	-	-	-	-	-
Total	\$ 9,681,725	\$ 2,521,949	\$ -	\$ 139,973	\$ 1,012,430	\$ 1,355,828	\$ -	\$ 14,711,905

SAHTU DIVISIONAL EDUCATION COUNCIL

Schedule B-1 District Education Authorities
Statement of Operations - Non-Consolidated

For the year ended June 30, 2019

	2019 Budget	2019 Actual	2018 Actual
Revenue			
Contributions from Divisional Council	\$ 109,000	126,000	126,000
GNWT	-	715,756	617,739
Other	-	-	-
Deferred Revenue	-	(262,867)	(120,164)
Contributions Repaid	(10,851)	(46,430)	(47,964)
	(10,851)	406,459	449,611
Total revenue	98,149	532,459	575,611
Expenditure			
Administration	57,500	164,880	97,114
School programs	61,109	406,459	426,415
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	-	-	23,196
	\$ 118,609	571,339	546,725
Surplus (Deficit)	(20,460)	(38,880)	28,886
Opening equity		79,450	50,564
Closing equity		\$ 40,570	\$ 79,450
Composition of Ending Accumulated Surplus			
Cash	\$	-	\$ -
Accounts receivable		40,570	79,450
Accounts payable		-	-
	\$	40,570	\$ 79,450

SAHTU DIVISIONAL EDUCATION COUNCIL

Schedule B-2 - Details of DEA Expenses

Non-Consolidated

For the year ended June 30, 2019

Function	School Programs	Inclusive Schooling	Student Accom.	Operations and Maintenance	Council Administration	Aboriginal Languages	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non-instructional Staff	112,676	-	-	-	44,872	-	157,548
Board/Trustee Honorarium	-	-	-	-	22,693	-	22,693
	112,676	-	-	-	67,565	-	180,241
Employee Benefits							
Employee Benefits and Allowances	-	-	-	-	-	-	-
Leave and Termination	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities							
Heating	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-
Water/Sewage	-	-	-	-	-	-	-
Travel	23,004	-	-	-	-	-	23,004
Student Transportation (busing)	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Fees	-	-	-	-	-	-	-
Other - Special Requests	-	-	-	-	94,649	-	94,649
	23,004	-	-	-	94,649	-	117,653
Materials/Supplies/Freight							
Materials	262,316	-	-	-	2,666	-	264,982
Freight	8,463	-	-	-	-	-	8,463
	270,779	-	-	-	2,666	-	273,445
Total	\$ 406,459	\$ -	\$ -	\$ -	\$ 164,880	\$ -	571,339

COLVILLE LAKE

District Education Authority
Statement of Operations

For the year ended June 30, 2019

	2019 Budget	2019 Actual	2018 Actual
Revenue			
Contributions from Divisional Council	\$ -	\$ 17,000	\$ 17,000
GNWT	-	29,261	18,125
Other	-	-	-
Deferred Revenue	12,671	(7,634)	15,700
Contributions Repaid	(12,671)	(366)	(11,956)
	-	38,261	38,869
Expenses			
Administration	-	27,077	13,638
School programs	-	21,261	21,869
Inclusive schooling	-	-	-
School accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	-	-	-
	-	48,338	35,507
Surplus (Deficit)	-	(10,077)	3,362
Opening equity		22,748	19,386
Closing equity	\$	12,671	\$ 22,748
Composition of Closing Equity			
Cash	\$	-	\$ -
Accounts Receivable		12,671	22,748
Accounts Payable		-	-
	\$	12,671	\$ 22,748

COLVILLE LAKE

District Education Authority
Details of Expenses

For the year ended June 30, 2019

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Aboriginal Languages	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	-	-	-	-	-	-	-
Board/Trustee Honoraria	-	-	-	-	5,704	-	5,704
	-	-	-	-	5,704	-	5,704
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Student Transportation	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Contracted Services	-	-	-	-	-	-	-
Other - Special Requests	-	-	-	-	21,373	-	21,373
	-	-	-	-	21,373	-	21,373
Materials/Supplies/Freight							
Materials	19,392	-	-	-	-	-	19,392
Freight	1,869	-	-	-	-	-	1,869
	21,261	-	-	-	-	-	21,261
Total	\$ 21,261	\$ -	\$ -	\$ -	\$ 27,077	\$ -	48,338

DELINE

District Education Authority
Statement of Operations

For the year ended June 30, 2019

	2019 Budget	2019 Actual	2018 Actual
Revenue			
Contributions from Divisional Council	\$ 26,000	\$ 26,000	\$ 26,000
GNWT	-	143,610	118,769
Other	-	-	-
Deferred Revenue	4,717	(69,528)	(42,254)
Contributions Repaid	-	(134)	(13,760)
	<u>30,717</u>	<u>99,948</u>	<u>88,755</u>
Expenses			
Administration	18,000	30,995	18,229
School programs	17,609	73,949	55,929
Inclusive schooling	-	-	-
School accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	-	-	6,826
	<u>35,609</u>	<u>104,944</u>	<u>80,984</u>
Surplus (Deficit)	(4,892)	(4,996)	7,771
Opening equity		9,713	1,942
Closing equity	\$	4,717	\$ 9,713
Composition of Closing Equity			
Cash	\$	-	\$ -
Accounts Receivable		4,717	9,713
Accounts Payable		-	-
	<u>\$</u>	<u>4,717</u>	<u>\$ 9,713</u>

DELINE

District Education Authority
Details of Expenses

For the year ended June 30, 2019

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Aboriginal Languages	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	26,095	-	-	-	10,994	-	37,089
Board/Trustee Honoraria	-	-	-	-	5,069	-	5,069
	26,095	-	-	-	16,063	-	42,158
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Student Transportation	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Contracted Services	-	-	-	-	-	-	-
Other - Special Requests	-	-	-	-	12,266	-	12,266
	-	-	-	-	12,266	-	12,266
Materials/Supplies/Freight							
Materials	44,713	-	-	-	2,666	-	47,379
Freight	3,141	-	-	-	-	-	3,141
	47,854	-	-	-	2,666	-	50,520
Total	\$ 73,949	\$ -	\$ -	\$ -	30,995	\$ -	104,944

FORT GOOD HOPE

District Education Authority
Statement of Operations

For the year ended June 30, 2019

	2019 Budget	2019 Actual	2018 Actual
Revenue			
Contributions from Divisional Council	\$ 26,000	\$ 26,000	\$ 26,000
GNWT	-	259,211	193,628
Other	-	-	-
Deferred Revenue	8,663	(94,757)	(5,562)
Contributions Repaid	(8,863)	(18,791)	(1,055)
	25,800	171,663	213,011
Expenses			
Administration	13,000	25,793	24,196
School programs	13,000	145,663	179,011
Inclusive schooling	-	-	-
School accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	-	-	8,000
	26,000	171,456	211,207
Surplus (Deficit)	(200)	207	1,804
Opening equity		8,663	6,859
Closing equity	\$	8,870	\$ 8,663
Composition of Closing Equity			
Cash	\$	-	\$ -
Accounts Receivable		8,870	8,663
Accounts Payable		-	-
	\$	8,870	\$ 8,663

FORT GOOD HOPE

District Education Authority
Details of Expenses

For the year ended June 30, 2019

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Aboriginal Languages	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	40,204	-	-	-	11,630	-	51,834
Board/Trustee Honoraria	-	-	-	-	7,673	-	7,673
	40,204	-	-	-	19,303	-	59,507
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	21,690	-	-	-	-	-	21,690
Student Transportation	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Contracted Services	-	-	-	-	-	-	-
Other - Special Requests	-	-	-	-	6,490	-	6,490
	21,690	-	-	-	6,490	-	28,180
Materials/Supplies/Freight							
Materials	80,528	-	-	-	-	-	80,528
Freight	3,241	-	-	-	-	-	3,241
	83,769	-	-	-	-	-	83,769
Total	\$ 145,663	\$ -	\$ -	\$ -	\$ 25,793	\$ -	171,456

NORMAN WELLS

District Education Authority
Statement of Operations

For the year ended June 30, 2019

	2019 Budget	2019 Actual	2018 Actual
Revenue			
Contributions from Divisional Council	\$ 30,000	\$ 30,000	\$ 30,000
GNWT	-	180,048	165,342
Other	-	-	-
Deferred Revenue	4,076	(52,029)	(50,324)
Contributions Repaid	(4,076)	(1,243)	474
	<u>30,000</u>	<u>156,776</u>	<u>145,492</u>
Expenses			
Administration	11,500	39,921	18,727
School programs	18,500	126,776	115,492
Inclusive schooling	-	-	-
School accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	-	-	-
	<u>30,000</u>	<u>166,697</u>	<u>134,219</u>
Surplus (Deficit)	-	(9,921)	11,273
Opening equity		13,997	2,724
Closing equity	\$	4,076	\$ 13,997
Composition of Closing Equity			
Cash	\$	-	\$ -
Accounts Receivable		4,076	13,997
Accounts Payable		-	-
	<u>\$</u>	<u>4,076</u>	<u>\$ 13,997</u>

NORMAN WELLS

District Education Authority
Details of Expenses

For the year ended June 30, 2019

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Aboriginal Languages	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	30,799	-	-	-	10,978	-	41,777
Board/Trustee Honoraria	-	-	-	-	-	-	-
	30,799	-	-	-	10,978	-	41,777
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	1,314	-	-	-	-	-	1,314
Student Transportation	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Contracted Services	-	-	-	-	-	-	-
Other - Special Requests	-	-	-	-	28,943	-	28,943
	1,314	-	-	-	28,943	-	30,257
Materials/Supplies/Freight							
Materials	94,663	-	-	-	-	-	94,663
Freight	-	-	-	-	-	-	-
	94,663	-	-	-	-	-	94,663
Total	\$ 126,776	\$ -	\$ -	\$ -	\$ 39,921	\$ -	166,697

TULITA

District Education Authority Statement of Operations

For the year ended June 30, 2019

	2019 Budget	2019 Actual	2018 Actual
Revenue			
Contributions from Divisional Council	\$ 27,000	\$ 27,000	\$ 27,000
GNWT	-	103,626	121,875
Other	-	-	-
Deferred Revenue	23,452	(38,919)	(37,724)
Contribution Repayable	(23,452)	(25,896)	(21,667)
	27,000	65,811	89,484
Expenses			
Administration	15,000	41,094	22,324
School programs	12,000	38,810	54,114
Inclusive schooling	-	-	-
School accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	-	-	8,370
	27,000	79,904	84,808
Surplus (Deficit)	-	(14,093)	4,676
Opening equity		24,329	19,653
Closing equity	\$	10,236	\$ 24,329
Composition of Closing Equity			
Cash	\$	-	\$ -
Accounts Receivable		10,236	24,329
Accounts Payable		-	-
	\$	10,236	\$ 24,329

TULITA

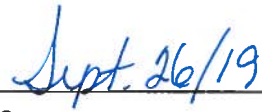
District Education Authority
Details of Expenses

For the year ended June 30, 2019


Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Aboriginal Languages	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	15,578	-	-	-	11,270	-	26,848
Board/Trustee Honoraria	-	-	-	-	4,247	-	4,247
	15,578	-	-	-	15,517	-	31,095
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Student Transportation	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Contracted Services	-	-	-	-	-	-	-
Other - Special Requests	-	-	-	-	25,577	-	25,577
	-	-	-	-	25,577	-	25,577
Materials/Supplies/Freight							
Materials	23,020	-	-	-	-	-	23,020
Freight	212	-	-	-	-	-	212
	23,232	-	-	-	-	-	23,232
Total	\$ 38,810	\$ -	\$ -	\$ -	\$ 41,094	\$ -	79,904

This signature page is to accompany the 2018-2019 Annual Report submitted by the Sahtu Divisional Education Council.


DEC Chairperson


Date


Superintendent of Education


Date



South Slave Divisional Education Council Annual Report for 2018-2019 School Year

September 30, 2019

*Creating
Futures*



South Slave Divisional Education Council

The South Slave Divisional Education Council strives to prepare students to create their futures by ensuring high levels of learning for ALL.



Conseil scolaire de division du Slave Sud

Rapport annuel pour l'année scolaire 2018-2019

30 septembre 2019

*Creating
Futures*



South Slave Divisional Education Council

Le Conseil scolaire de division du Slave Sud (CSDSS) s'efforce d'offrir à l'ensemble des élèves un niveau d'apprentissage élevé pour les aider à préparer leur avenir.

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Purpose of the Annual Report

The South Slave Divisional Education Council (SSDEC) Annual Report for the 2018-2019 school year was prepared in compliance with the *Financial Administration Act* that requires Northwest Territories (NWT) Education Bodies to report on their operations, compliance with educational directives, and implementation of activities and initiatives in line with the Government of the Northwest Territories (GNWT) Mandate and the Minister of Education's direction.

The annual report is one of the key components of the Education Accountability Framework that was implemented in 2016 as part of the *Education Renewal and Innovation Framework (ERI): Directions for Change (2013)* and following new requirements of the *Financial Administration Act* that were put in force in 2016. The purpose of the annual report is to ensure that Education Bodies remain accountable to their operating plans.

The current annual report is based on the SSDEC 2018-2019 Operating Plan that was approved by the Minister on October 18, 2018 and tabled in the Legislative Assembly on November 1, 2018.

Annual Report - Executive Summary

The annual report for the 2018-2019 school year was prepared in compliance with the *Financial Administration Act* that requires Northwest Territories (NWT) Education Bodies to report on their operations, compliance with educational directives, and implementation of activities and initiatives in line with the Government of the Northwest Territories (GNWT) Mandate and the Minister of Education's direction.

The following table summarizes the successes and areas for improvement for the SSDEC:

The SSDEC stayed the course with regards to our three main initiatives (*Literacy, Numeracy, and Social Responsibility*):

- Literacy - we saw modest growth in the percentage of students reading at or above acceptable levels (from 62% to 64%). Each school continued to maintain a full-time Literacy Coach who in turn was supported by our Regional Literacy Coordinator.
- Numeracy - our math project progressed into Grade 9 and each school had an identified Math Lead who worked closely with our Regional Coordinator. Overall, the number of students meeting an acceptable standard in math remained consistent at 70% (with five schools showing improvement).
- Social Responsibility - we saw an increase of 5% in the number of students attending 90% or more (from 37% to 42%); however, this remains a concern and a priority for the division. On the plus side, the percentage of families who engaged with the school at least once during the year was 92%, and the percentage of parents who were satisfied with their child's growth as a reader/mathematician was over 90%.

Specialist positions are continuing to be difficult to fill, in particular: Indigenous Language teachers, French Immersion and senior Math/Science. We were proactive in finding and funding three Indigenous Language interns in 2018-19, with a fourth slated to start in August. We were also fortunate to promote from within existing staff for a 0.5 Regional Indigenous Languages Educator (RILE) position. We have not yet been successful in staffing a Literacy Coordinator position for 2019-20.

Continuing a tradition of excellence in education we had a number of instructional staff recognized this past year: Paul Boucher (Premier's Award of Excellence), Steve Lafferty (Northwest Territories Teachers' Association, NWTTA, Indigenous Educator Award), Michelle Brown, Sheila Cook & Sheila Kindred (NWT Education Hall of Fame).

We are also seeing an increase of students with complex needs and vulnerabilities at the same time our core Inclusive School funding has decreased. Our schools have been proactive in applying for, and receiving, over \$1,000,000 in additional support funding through Jordan's Principle.

Rapport annuel — Sommaire

Le rapport annuel pour l'année scolaire 2018-2019 a été préparé conformément à la *Loi sur la gestion des finances publiques*. Cette loi stipule que les organismes ténois du milieu de l'éducation doivent rendre compte de leurs activités, de leur conformité aux directives sur l'éducation et de leur mise en œuvre des activités et initiatives qui s'inscrivent dans le mandat du GTNO et dans les orientations du ministre de l'Éducation.

L'encadré suivant résume les bons coups survenus pendant cette année scolaire, ainsi que les points à améliorer.

Le CSDSS a poursuivi sur sa lancée quant à ses initiatives principales (*littératie, numératie et responsabilité sociale*) :

- **Littératie** : Nous avons enregistré une croissance modeste du pourcentage d'élèves dont les capacités de lecture respectent les exigences de leur niveau ou les dépassent (de 62 % à 64 %). Toutes les écoles ont conservé un poste de conseiller en alphabétisation à temps complet qui, pour sa part, a pu compter sur le soutien de notre coordonnateur de la littératie régional.
- **Numératie** : Nous avons avancé notre projet de mathématiques en 9^e année, et les écoles ont nommé un chef d'équipe en mathématiques qui a travaillé étroitement avec le coordonnateur régional. Dans l'ensemble, le nombre d'élèves ayant atteint le seuil de réussite dans cette matière est resté stable à 70 % (5 écoles affichent une amélioration).
- **Responsabilité sociale** : Nous avons assisté à une augmentation de 5 % du nombre d'élèves présentant une assiduité de 90 % ou plus (de 37 % à 42 %). L'assiduité scolaire demeure une préoccupation et une priorité pour la division. Par ailleurs, le pourcentage de familles ayant consulté l'école au moins une fois pendant l'année a été de 92 %, et le pourcentage des parents satisfaits du cheminement de leur enfant en lecture ou en mathématiques a lui aussi dépassé les 90 %.
- Les postes de spécialistes sont toujours aussi difficiles à combler, particulièrement les postes d'éducateur de langue autochtone, d'enseignant en immersion française et d'enseignant de mathématiques et de sciences au 2^e cycle du secondaire. En 2018-2019, nous avons recruté et financé trois stagiaires en langue autochtone; un quatrième a commencé en août. Nous avons également eu la chance de promouvoir l'un de nos membres du personnel à un poste de coordonnateur régional de l'éducation et des langues autochtones (CRÉLA) à temps partiel. Nous n'avons pas encore réussi à pourvoir le poste de coordonnateur de l'alphabétisation pour 2019-2020.

Perpétuant une tradition d'excellence en éducation, plusieurs membres du personnel enseignant ont été reconnus au cours de la dernière année : Paul Boucher (Prix d'excellence du premier ministre), Steve Lafferty (Prix de l'éducateur de langue autochtone de l'AETNO), Michelle Brown, Sheila Cook et Sheila Kindred (Temple de la renommée de l'éducation des TNO).

Nous assistons aussi à une montée du nombre d'enfants présentant des vulnérabilités et des besoins complexes alors que notre financement d'intégration scolaire diminue. Nos écoles ont

sollicité du financement supplémentaire et ont obtenu plus d'un million de dollars qui leur ont été accordés en vertu du principe de Jordan.

Operating Environment

School Profiles and Student Enrolment

The South Slave Divisional Education Council (SSDEC) consists of eight schools serving almost 1,300 students in Junior Kindergarten through to Grade 12.

In Fort Smith, language programming at Paul W. Kaeser high school and Joseph B Tyrrell elementary school included Core French, Dëne Sųłné (Chipewyan), Nēhiyawēwin (Cree), and French Immersion. In Hay River, language programming at Diamond Jenness Secondary School, Princess Alexandra School, and Harry Camsell School included Core French and Dene Yatıé (South Slavey). Princess Alexandra School and Diamond Jenness Secondary School also offered Intensive French to students beginning in Grade 6 and going up to Grade 9. Both Deninu School and Łutsel K'e Dene School offered language programming in Dëne Sųłné (Chipewyan), while Chief Sunrise Education Centre offered Dene Yatıé (South Slavey).

At the high school level, Northern Distance Learning (NDL) was offered at Deninu School. Both Diamond Jenness Secondary School and Paul W. Kaeser High School offered alternative programming, some of which accommodated students who required time and support outside of normal school hours to complete their course work.

Table 1 below provides an overview of the district's school profiles, while Table 2 provides information on student enrolment in each school in the completed school year.

Table 1: School Profiles 2018-2019

School	Community	Grades Offered	Student Enrolment (FTE) ¹	Teaching Staff (PY) ²
Chief Sunrise Education Center [CSEC]	Kátł'odeeche First Nation	JK-12	44.00	5.5
Diamond Jenness Secondary School [DJSS]	Hay River	8-12	206.50	19.2
Deninu School [DN]	Fort Resolution	JK-12	84.25	8.7
Harry Camsell School [HC]	Hay River	JK-3	151.50	12.4
Joseph Burr Tyrrell Elementary School [JBT]	Fort Smith	JK-6	262.50	20.4
Łutsel K'e Dene School [LKDS]	Łutselk'e	JK-12	60.50	8.4
Princess Alexandra School [PA]	Hay River	4-7	163.00	11.4

¹ FTE stands for home/origin school full-time equivalents with 60% or more attendance as of September 30, 2018.

² PY stands for person years and refers to funded positions. Teaching staff includes staff providing instruction to students, such as teachers, teaching principals, and others.

Paul William Kaeser High School [PWK]	Fort Smith	7-12	247.00	22.1
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Table 2: Student enrolment (FTE) by school and by grade as of September 30, 2018.

School	Grades													
	JK	K	1	2	3	4	5	6	7	8	9	10	11	12
CSEC	1.5	6.0	4.0	3.0	3.0	1.0	4.0	1.0	4.0	4.0	3.0	2.0	5.0	2.5
DJSS										38.0	43.0	57.5	43.0	25.0
DN	4.5	7.0	9.0	7.0	1.0	1.0	9.0	5.0	11.0	5.0	7.0	8.0	7.0	2.75
HC	11.0	33.0	31.0	35.5	41.0									
JBT	14.0	39.0	36.0	40.0	45.0	22.0	25.0	40.5	1.0					
LKDS	2.0	1.0	4.0	1.0	5.0	1.0	6.0	1.0	7.0	8.0	6.0	10.0	6.0	2.5
PA						36.5	36.0	43.0	47.5					
PWK									40.0	40.5	25.0	40.0	41.5	60.0

Student and Teacher Population

The SSDEC served the educational needs of approximately 1,300 Junior Kindergarten (age four) to Grade 12 students in five communities and eight schools located in the South Slave region of the NWT.

Community (population)	School (Grades Served)	Indigenous Enrolment
Fort Resolution (pop. 470)	Deninu School (JK-12)	96.4%
Fort Smith (pop. 2,542)	Joseph Burr Tyrrell Elementary School (JK-6) Paul William Kaeser High School (7-12)	78.7%
Hay River (pop. 3,528)	Harry Camsell School (JK-3) Princess Alexandra School (4-7) Diamond Jenness Secondary School (8-12)	65.4%
K'atlodeeche (pop. 309)	Chief Sunrise Education Centre (JK-12)	100%
Lutsel K'e (pop. 303)*	Lutsel K'e Dene School (JK-12)	100%

* Lutsel K'e is only accessible by air or by boat in the summer, while the other communities are also accessible by road/EDI

The South Slave is a culturally rich area home to five official languages: Dëne Sųhné (Chipewyan), Nēhiyawēwin (Cree), Dene Yatié (South Slavey), French and English. Approximately 76% of the students enrolled are of Indigenous descent (the NWT population is 50.7% Indigenous).

Students in the South Slave have a diverse set of needs, with approximately 18% of our students on *Individualized Education Plans (IEP)* or *Student Support Plans (SSP)* in 2018-19. Attendance remained a significant concern, as only 42% of students attended school at least 90% of the time; however, this was a 5% increase over the previous year. This inconsistent attendance prevents our students from receiving critical daily instruction and support at a consistently high rate.

A relatively large percentage of students continued to be transient, with Fort Smith and Hay River serving as magnet communities for those families being temporarily served by Aurora College and secure facilities. In the smaller communities, the retention of quality teachers continued to be a particular challenge and was a contributing factor towards inconsistency in program offerings and supports available for students.

Multi-grade classrooms continued to be common throughout the region, with as many as four grades being served in some classrooms in our smaller communities. The NWT's Inclusive Schooling Directive required the majority of students be educated along with their age-appropriate peers regardless of their academic level, resulting in most South Slave classrooms having a wide range of student ability levels.

Our most recent Early Development Instrument (EDI) data showed an increase in vulnerability in all domains, with the largest increase in Emotional Maturity (10.9%) and the smallest increase in Language & Cognitive Development (0.8%). We saw an overall increase of 17.3% for children vulnerable in at least one EDI domain and a 6.2% increase in vulnerability in at least two EDI domains. A summary chart is included below.

EDI Summary:

South Slave Divisional Education Council (n = 82)

Physical Health & Well-Being (n = 82)



Social Competence (n = 82)



Emotional Maturity (n = 81)



Language & Cognitive Development (n = 82)



Communication Skills & General Knowledge (n = 82)



● Vulnerable

Children with scores below the 10th percentile

● At Risk

Children with scores between the 10th and 25th percentiles

● On Track

Children with scores above the 25th percentile

Teacher Population:

The SSDEC faced one of the highest staffing (teachers) turnover in recent years - almost 20% (18.7%), with most of the turnover occurring in our smaller communities. This had an impact on the amount of training/support required from the regional office – which was further compounded by additional turnover in the regional office. It is expected this percentage will remain significant over the next three to five years due to the large number of teachers reaching retirement age.

Governance

The SSDEC was established in 1991. Its mandate is to provide a quality JK-12 education to approximately 1,200+ students in the communities of Hay River, Fort Smith, Fort Resolution, Kát’odeeche First Nation, and Łutselk’e. The SSDEC is comprised of one representative from each of the five community-based District Education Authorities (DEAs). DEAs are elected or appointed at the community level, and each DEA elects one of its members to represent them at the regional SSDEC meetings. The 2018-19 DEC representatives were as follows:

Fort Smith	Ann Pischinger (Chairperson)	3-year term
Fort Resolution	Bess Ann McKay (Vice-Chairperson)	2-year term
Hay River	Pennie Pokiak	3-year term
Kát’odeeche FN	Roseann Tourangeau	3-year term
Łutselk’e	Thomas Lafferty	3-year term

The length of each member’s term on the DEA coincides with the length of their term on their respective DEA as per the requirements of the respective DEA’s Regulations and the *Local Authorities Elections Act*. A member can be renewed on the SSDEC if they are elected or appointed again to be on their respective DEA, and then their DEA chooses them again as their representative on the SSDEC.

The SSDEC is a legislated corporate body responsible for developing direction for the Division in keeping with the requirements of legislation. GNWT legislation defines what Education Bodies must and may do.

The SSDEC meets five times a year, with each of the five communities being the host for one of those meetings each year.

Key senior management positions are:

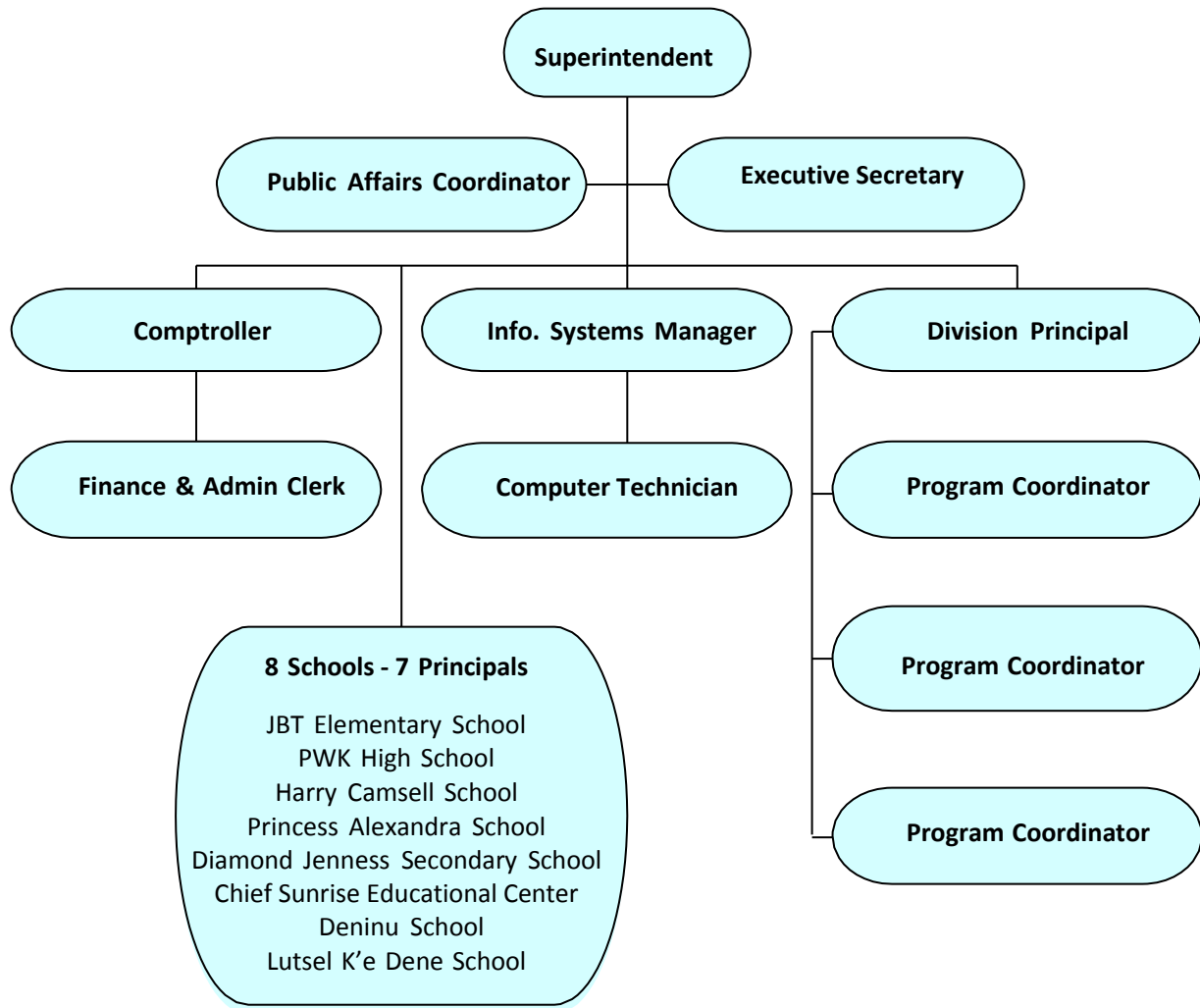
Superintendent – Dr. Curtis Brown

Division Principals (0.5 FTE) – Dorie Hanson, Al Karasiuk

Comptroller – James Watts, CMA

The Superintendent is the chief executive officer (CEO) of the SSDEC and fulfills roles under GNWT legislation, including that of “Deputy Head” for the public service.

SSDEC Functional Organizational Chart



Governance Training

As per SSDEC *Policy BHA – DEA Development*, and in recognition of the commitment of Council to lifelong learning and continuous improvement, it is expected that all DEA representatives take training and development activities to enhance their ability to effectively fulfill their governance responsibilities consistent with the foundational and philosophical commitments of the SSDEC.

The SSDEC identifies potential DEA development workshops to assist trustees in improving their skills as representatives on an education governing body. New DEA members are expected to review the local DEA policies, SSDEC policies, and the workshops available to DEAs as listed in the SSDEC's *DEA Development Workshops* document, along with any other relevant documents pertinent to the operation of the DEA.

A *New Member Orientation* workshop is mandatory for all new DEA members and includes an overview of the function, foundational policies and key priorities of the SSDEC, and a clarification of DEA, member, and partner roles and responsibilities. In 2018-19, the majority of our DEAs had turnover at the same time as the municipal elections in October. *New Member Orientation* workshops were delivered to new and returning members in Fort Smith, Hay River, Kátł'odeeche First Nation, and Łutselk'e.

The *Formula Funding* and *Staffing* workshops are highly recommended for new DEA members. Other workshops include, but are not limited to: *Policy Development, Leadership for Literacy, Community Education Planning, Implications of the Education Act, Harassment Awareness Workshop, Fundraising, Partnerships, Providing Support for Teachers, Finance for Trustees (Finance for Non-Financial Managers), Successful Meetings, Lobbying, School Calendars, Public Relations and Communication, Inclusive Schooling, Graduation Requirements, Planning Local Programs, and Codes of Conduct.*

SSDEC staff provides these workshops at the DEAs' request (free of cost), and will refer DEAs to Department staff or contractors (at a cost) when their identified needs are beyond the scope of the SSDEC staffs' expertise. Where possible, the SSDEC will tailor or develop workshops to meet the DEAs' current needs.

Two DEC representatives attended the Canadian School Boards Association conference in the summer of 2018. The theme of the conference was "Indigenous Education" and both representatives returned inspired by the speakers.

SSDEC Meetings

Table 3: Meetings Schedule.

Meeting Number	Planned Date	Planned Location	Did the meeting take place as planned? (Yes/No)	If no, explain why.
1	September 22, 2018	K'atlodeeche First Nation	Yes	
2	November 17, 2018	Hay River	Yes	
3	February 9, 2019	Fort Smith	Yes	
4	April 6, 2019	Fort Resolution	Yes	
5	June 13-15, 2019	Lutsel K'e	Yes	

Honoraria and travel allowances are disbursed on a per-meeting basis. We are not aware of any concerns surrounding honoraria and travel allowances within the SSDEC or by any of the South Slave DEAs.

Teaching and Learning

1. ERI Objective: Support excellence in teaching.

1.1 Literacy in the Disciplines

Priorities in the 2018-2019 school year:	<p>The SSDEC's primary improvement target remained focused on Literacy. The goal was to increase the percentage of students meeting or exceeding the acceptable standard in reading and with a 2018-19 target of 67%; At the end of the school year, 64% were meeting, an increase of 2% over the previous year. We used a number of research-based Gradual Release of Responsibility methods to achieve this, and teachers were expected to become proficient and implement at least one of these approaches with fidelity:</p> <ul style="list-style-type: none"> • Balanced Literacy, • SmartLearning, • Fisher & Frey Model, • Inquiry-Based Learning, and • Reading Apprenticeship <p>Both our two larger high schools (DJSS and PWK) focused on a deeper implementation of the Reading Apprenticeship in 2018-19. This approach provided a common structure and language that specialist teachers across the disciplines could utilize in support of increasing reading comprehension.</p>
Regional performance:	<p>Throughout the 2018-19 school year, the regional Literacy Coach team met three times: September 11-12, 2018 (Fort Smith), December 3-5, 2018 (Hay River), May 14-15, 2019 (Fort Smith). They also met with the Program Support Teachers (PSTs) over October 29-30, 2018 (Hay River), and with the JK/K teachers over February 12-13, 2019 (Hay River).</p> <p>South Slave representatives attended the Reading Apprenticeship training in Yellowknife over October 2-5, 2018.</p>
School-level performance:	
[DJSS]	<ul style="list-style-type: none"> • 80% (N=19) of teachers implemented the Reading Apprenticeship approach.
[LKDS]	<ul style="list-style-type: none"> • 18% (N=8) of teachers implemented the Reading Apprenticeship approach.
[PA]	<ul style="list-style-type: none"> • 50% (N=2) of teachers implemented the Reading Apprenticeship approach.
[PWK]	<ul style="list-style-type: none"> • 90% (N=23) of teachers implemented the Reading Apprenticeship approach.

1.2 Collaborative Professional Learning

Priorities in the 2018-2019 school year:	<p>The SSDEC schools continued their journey with Professional Learning Communities (PLC) and we established a regional focus Elevating the Essentials for the next 3-5 years. This focus is based on the fundamental questions of a PLC:</p> <ul style="list-style-type: none"> • What do we want students to learn? <ul style="list-style-type: none"> ○ Determining Essential Learning Outcomes (ELOs) ○ Aligning ELOs vertically & horizontally ○ Writing ELOs in student-friendly language (i.e. I can ... statements) • How will we know if they have learned it? <ul style="list-style-type: none"> ○ Developing collaborative/common formative and summative assessments ○ Developing common rubrics for assessments ○ Developing methods to track student strengths and stretches in relation to the ELOs ○ Collaborative data analysis • What will we do if students haven't learned it? Have learned it? <ul style="list-style-type: none"> ○ Establishing Tier 1, Tier 2 and Tier 3 interventions as part of Response to Intervention (RTI) ○ Developing class, small group, or individual student goals ○ Curricular extensions and/or enrichment <p>School-based Collaborative Learning Teams focused on these as well as individual school-based topics (noted by school below). In addition to identified Strengthening Teacher Instructional Practice (STIP) time, schools also used coaching cycle time incorporated into their school schedules.</p>
Regional performance:	<p>Throughout the 2018-19 school year, the SSDEC Leadership team (comprised of principals, Superintendent and coordinators) met four times (15 hours/meeting): September 20-21, 2018 (Fort Smith), December 6-7, 2018 (Hay River), February 7-8, 2019 (Hay River), and May 16-17 (Fort Smith).</p> <p>They met with the Literacy coaches twice for an additional 15 hours on December 5, 2018 and May 15, 2019 and once with the PSTs for an additional 7.5 hours on February 6, 2019.</p>
School-level performance:	
[CSEC]	<ul style="list-style-type: none"> • 38.5 hours were allocated for collaborative professional learning • Additional school topics included: Self-Regulation, SMART Learning, and Experiential Culture-based learning
[DJSS]	<ul style="list-style-type: none"> • 37.9 hours were allocated for collaborative professional learning
[DN]	<ul style="list-style-type: none"> • 36.9 hours were allocated for collaborative professional learning

	<ul style="list-style-type: none"> • Additional school topics included: Social Responsibility and Culture
[HC]	<ul style="list-style-type: none"> • 30 hours were allocated for collaborative professional learning • Additional school topics included: Social Responsibility
[JBT]	<ul style="list-style-type: none"> • 27 hours were allocated for collaborative professional learning • Additional school topics included: Student Support Plans
[LKDS]	<ul style="list-style-type: none"> • 37.5 hours were allocated for collaborative professional learning • Additional school topics included: Indigenous Language and Social Responsibility
[PA]	<ul style="list-style-type: none"> • 30 hours were allocated for collaborative professional learning • Additional school topics included: Social Responsibility
[PWK]	<ul style="list-style-type: none"> • 57.4 hours were allocated for collaborative professional learning • Additional school topics included: SMART Learning, ASK assessment, Disciplinary Literacy, SSDEC Math Project and Student Engagement

1.3 Regional Professional Development

Priorities in the 2018-2019 school year:

Regional Professional Development (PD) focused on the following areas:

- Collaborative Learning Teams,
 - This was initially addressed during our Regional In-Service in August and then supported at the school level by Leadership Teams. Our last Regional In-Service on this topic was in 2011, since that time there has been significant staff turnover and with the inclusion of STIP time we wished to ensure that this time was focused and productive. Evidence for the need to revisit this topic was observed during our semi-annual classroom visits. While we have made significant progress in the area of identifying ELOs (What we want students to learn) we wished to begin the process of regional alignment (vertically and horizontally). This regional focus will also provide an opportunity for wider sharing of promising practices regarding assessment (How we know they learned it), tracking of student strengths and stretches, and effective interventions (What we do when they don't learn it).
- Literacy,
 - Improving Literacy (reading) has been a Council priority since 2007. Our current year results of 64% meeting acceptable standards showed a small 2% increase, but fell short of our target of 67%. Each school had one Literacy Coach and they met regionally four times. We continued in-servicing our Literacy Coaches in Student Centered Coaching and Gradual Release of Responsibility models of instruction used regionally

(listed in section 1.1 above).

- Indigenous Languages & Indigenizing Education,
 - With the expansion of the new Our Languages Curriculum pilot into all classes we needed to ensure all of our Indigenous Language teachers were supported in its implementation. All instructors and trainees met regionally for four days.
 - We in-serviced all staff (with Department of Education, Culture and Employment, ECE, help) on the topics of Indigenizing Education and the new Our Languages Curriculum at the annual Regional In-Service.
- Numeracy,
 - Improving Numeracy has also been a Council priority for several years. Our current year results indicate 70% of students are at or above the Canadian average in math which is consistent with the previous year; however, our target was 75%. We continued to work on our Regional Grades 1-9 math project, with the emphasis being on developing Grade 9 (ELOs, common year plan, pre- and post-assessments, tracking and reporting, and program differentiation based on student options in Grade 10). Each school identified a Numeracy Lead and they met regionally two times. There were also three rounds of school visits scheduled with our regional coordinator and a contracted math consultant.
- Program Support/Inclusive Schooling,
 - Our Program Support Teachers (PSTs) had four days of regional meetings along with ECE training to build their capacity in supporting students with identified needs and those requiring differentiation in the classroom. PSTs were also trained on the Student Centered Coaching model and relevant strategies for directly supporting teachers.
- STEM (Science/Technology/Engineering/Math),
 - Through a partnership with Aurora College, we received 3rd party funding that allowed the College to hire a part-time teacher who travelled to schools in the region to promote and demonstrate how to incorporate STEM into existing curricula.
- Leadership,
 - The SSDEC coordinated four meetings (11 days in total) of the Regional Leadership Team (principals and coordinators). One meeting is held in conjunction with PSTs and one with Literacy Coaches. These meetings provided training in the areas of Literacy, Numeracy, Inclusive Schooling, Occupational Health & Safety, Personnel (staffing and evaluation), as well as

Achieved results:

Technology. It also served as a regional Collaborative Learning Team.

- All teachers spent one day of our annual Regional in-Service working in Collaborative Learning Teams. They established regional working groups to share resources, ideas, and to horizontally align ELOs and assessments. They discussed:
 - What do we want students to learn?
 - How will we know if they have learned it?
 - What will we do if students haven't learned it? Have learned it?
- Literacy coaches attended nine days of meetings/training (see 1.1).
- Numeracy leads met twice: September 13, 2018 and May 13, 2019 (Fort Smith). In addition, all K-9 teachers took part in three rounds of embedded math training (1 day/school).
- Indigenous Language instructors met for five days over October 23-25, 2018 (Fort Smith) and February 14-15, 2019 (Hay River). They also attended Indigenous Language instructor meetings in Yellowknife from September 11-14, 2018.
- PSTs met for three days over September 6, 2018 (Fort Smith), and February 5-6, 2019 (Hay River). They also met to attend Regional Inclusive Schooling Coordinator (RISC)/PST meetings in Yellowknife from October 10-12, 2018 and February 19-21, 2019.
- Literacy Coaches and PSTs met on October 29-30, 2018 (Hay River).
- Leadership (all principals and coordinators) met for 11 days of regional meetings (see 1.2)



2. ERI Objective: Support student success and diverse needs of life-long learners

2.1 Northern Distance Learning

Priorities in the 2018-2019 school year:

The SSDEC continued to have one school (DN) participate in Northern Distance Learning (NDL) for the 2018-19 school year (with two nodes), with LKDS planning for 2019-20 participation and CSEC in 2020-21.

School-level performance:

[DN]

- Eight Grades 10-12 students participated in NDL in 2018-19. Credits were earned in the following courses:
 - MAT 10C 3 students
 - ELA 10-1 2 students
 - ELA 20-1 2 students
 - SST 10-1 1 student
 - SCI 10 1 student
 - BIO 20 1 student
 - PHY 20 1 student

[LKDS]

- 2019-20: It is projected that four Sr. High students will participate.

2.2 Literacy Initiative [SSDEC Leadership for Literacy]

Priorities in the 2018-2019 school year:

The SSDEC 's Leadership for Literacy initiative has a core mission of increasing the percentage of students meeting or exceeding expectations for literacy proficiency. Our baseline multi-year average is 62% of students in reading. The target Council set for 2018-19 was 67% and we achieved 64%.

To that end, we have a Regional Coordinator with much of her time devoted to Literacy and each school has 1 (or more) Literacy Coaches; they form the Regional Literacy Team.

Through job-embedded professional development (teach-model-practice), our school-based Literacy Coaches support our teachers and Professional Learning Communities (PLC) in Elevating the Essentials – focusing on the four questions of a PLC:

1. What do we want students to learn?
 - a. identifying course essential learning outcomes
 - b. aligning these outcomes horizontally and/or vertically
 - c. sharing with students/parents in friendly language i.e. I can statements ...
 - d. ensuring students know what their learning targets are
2. How will we know it students have learned it?
 - a. developing collaborative assessments to measure student



	<p>achievement in relation to the essential learning outcomes</p> <ol style="list-style-type: none"> b. ensuring ELO's are assessed on more than one occasion and that the most recent evidence of achievement is utilized (Student Assessment, Evaluation and Reporting) c. developing a system to track student strengths and stretches in relation to the ELOs <p>3/4. What will we do if students haven't learned it? Or if they have?</p> <ol style="list-style-type: none"> a. developing Specific, Measurable, Achievable, Realistic, Timely (SMART) goals for whole-class, groups of students, or individual students based on data b. enacting a Response to Interventions pyramid (RTI) <p>As well, our coaches provide training and support for a combination of research-based Tier-1 Gradual Release of Responsibility methods:</p> <ul style="list-style-type: none"> • Balanced Literacy (Big 5): Word Work, Read Aloud, Shared Reading, Guided Reading, Independent Reading • SmartLearning: Word Work, Connect, Process, Transform, Reflect • Fisher & Frey: Focussed Lesson, Guided Instruction, Collaborative Work, Independent Work • Inquiry-Based Learning: Acquire, Apply, Transfer • Reading Apprenticeship: personal, cognitive, knowledge-building and social dimensions
<p>Regional performance:</p>	<ul style="list-style-type: none"> • 67% of students were reading within grade level (according to Fountas & Pinnell) – this represents a 2% increase from the previous year • 32% of students gained at least one stanine increase in reading on the CAT-4 • 64% of students were reading at or above the Canadian average in the 2018-19 school year.
<p>School-level performance:</p>	
<p>[CSEC]</p>	<ul style="list-style-type: none"> • 88% of students meet or exceed the acceptable standard in reading
<p>[DJSS]</p>	<ul style="list-style-type: none"> • 45% of students meet or exceed the acceptable standard in reading
<p>[DN]</p>	<ul style="list-style-type: none"> • 70% of students meet or exceed the acceptable standard in reading
<p>[HC]</p>	<ul style="list-style-type: none"> • 89% of students meet or exceed the acceptable standard in reading
<p>[JBT]</p>	<ul style="list-style-type: none"> • 48% of students meet or exceed the acceptable standard in reading
<p>[LKDS]</p>	<ul style="list-style-type: none"> • 36% of students meet or exceed the acceptable standard in reading
<p>[PA]</p>	<ul style="list-style-type: none"> • 82% of students meet or exceed the acceptable standard in reading
<p>[PWK]</p>	<ul style="list-style-type: none"> • 64% of students meet or exceed the acceptable standard in reading



2.3 Numeracy Initiative [SSDEC Math Project]

Priorities in the 2018-2019 school year:	<p>The SSDEC's Math Project initiative has a core mission of increasing the percentage of students meeting or exceeding expectations for numeracy proficiency. Our baseline multi-year average is 62% of students in math, and in 2018-19 70% of students met the acceptable level. The target Council set for 2018-19 was 75%.</p> <p>To that end, we have a Regional Coordinator devoted to Numeracy and each school identified a Numeracy Lead; they form the Regional Numeracy Team. LK and DN both had lower scores in 2017-18 and were identified by our Regional Coordinator for targeted support this past year. As well, DN had put in place a full-time Numeracy Coach to build teacher pedagogical practice.</p> <p>Our Regional Coordinator and math specialist (contracted) visited each school three times per year to provide job-embedded training in our Math Project. The Numeracy Leads also met at a Regional level.</p>
Regional performance:	<ul style="list-style-type: none"> 70% of students were at or above the Canadian average in numeracy in the 2018-19 school year.
School-level performance:	
[CSEC]	<ul style="list-style-type: none"> 88% of students meet or exceed the acceptable standard in numeracy proficiency
[DJSS]	<ul style="list-style-type: none"> 68% of students meet or exceed the acceptable standard in numeracy proficiency
[DN]	<ul style="list-style-type: none"> 54% of students meet or exceed the acceptable standard in numeracy proficiency
[HC]	<ul style="list-style-type: none"> 84% of students meet or exceed the acceptable standard in numeracy proficiency
[JBT]	<ul style="list-style-type: none"> 55% of students meet or exceed the acceptable standard in numeracy proficiency
[LKDS]	<ul style="list-style-type: none"> 71% of students meet or exceed the acceptable standard in numeracy proficiency
[PA]	<ul style="list-style-type: none"> 83% of students meet or exceed the acceptable standard in numeracy proficiency
[PWK]	<ul style="list-style-type: none"> 71% of students meet or exceed the acceptable standard in numeracy proficiency

3. ERI Objective: Develop and redesign teaching resources to support renewed definition of student success in the NWT.

3.1 Our Languages: Indigenous Languages Curriculum

Priorities in the 2018-2019 school year:

Given the high percentage of students of Indigenous descent in the region (76%), a focus on language revitalization and integration of culture within our classrooms was essential for providing our students with a sense of belonging and positive self-image. Therefore, all SSDEC schools implemented (piloted) the new Our Languages Curriculum (OLC) curriculum for Grades K-12.

The SSDEC has been a strong advocate for promoting and encouraging the use of Indigenous languages beyond the classroom. Over 300 books have been published to support student, staff, and community in revitalizing their language usage, with more being added to that list every year.

As well, as part of the SSDEC Leadership for Literacy initiative our Council set targets for all staff, students and DEC members to be able to initiate and respond to greetings in the local Indigenous language.

Achieved results:

- 90% of Indigenous Language teachers (N=10) attended Territorial training and 100% attended Regional training,
- 100% (N=10) of Indigenous Language teachers were observed,
- 100% of students enrolled in IL courses underwent baseline assessment using the Oral Proficiency Scale (either by classroom teachers or by the Regional Team)
- 90%+ of SSDEC trustees, staff and students were be able to engage and respond to greetings (How are you?, I'm fine, You?), express a word of appreciation (well done/that's good), say thank you, and use at least three more phrases of salutation/thanks in the local Indigenous language(s) (eight phrases to engage/respond without reminder)

3.2 Health and Wellness Curriculum

Priorities in the 2018-2019 school year:	<p>Health and Wellness correlated closely to the SSDEC's priorities:</p> <ul style="list-style-type: none"> • Socially responsible behaviour has been a regional priority since 2007. We know that without social and emotional wellness, student academic achievement will be compromised (Shanker). We provide ongoing training in the following areas: <ul style="list-style-type: none"> ○ Self-regulation ○ Trauma-informed practices ○ Student & staff wellness • We partnered with Hay River Métis to provide counselling services and training for trauma-sensitive schools. Integral to this is support to families. • For the past four years we have required teachers to design, implement and share at least one Inquiry-based Learning sequence. Many of these studies incorporate culture and social and emotional wellness into the study. • All five schools with Grades 4-6 implemented the new Health & Wellness curriculum. Two representatives from South Slave schools participated in the Grades 7-9 Health & Wellness meetings.
Regional performance:	<ul style="list-style-type: none"> • 100% of schools continued to implement Inquiry based learning • 100% of teachers participated in training with their respective Literacy Coaches/Galileo
School-level performance:	
[CSEC]	<ul style="list-style-type: none"> • 100% (n=1) of teachers implemented the new Grades 4-6 Health & Wellness curriculum
[DN]	<ul style="list-style-type: none"> • 100% (n=2) of teachers implemented the new grades 4-6 Health & Wellness curriculum
[JBT]	<ul style="list-style-type: none"> • 100% (n=4) of teachers implemented the new grades 4-6 Health & Wellness curriculum
[LKDS]	<ul style="list-style-type: none"> • 100% (n=2) of teachers implemented the new grades 4-6 Health & Wellness curriculum
[PA]	<ul style="list-style-type: none"> • 100% (n=4) of teachers implemented the new grades 4-6 Health & Wellness curriculum

3.3 SSDEC Social Responsibility

Priorities in the 2018-2019 school year:	<p>One of the SSDEC's yearly targets was to increase the percentage of parents, staff and students demonstrating socially responsible behaviours. Our awareness of the need for students to have social-emotional wellness in order to be academically successful has increased our emphasis in this area over the past number of years. To ensure we meet our targets (see below), teachers are required to provide direct instruction in this area. This requirement also arises</p>
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	<p>from the <i>Safe and Caring Schools Directive</i>. We consider student and parent attendance as a measure of engagement with the school; studies have shown that the more families are engaged, the better the academic achievement of the student.</p> <p>Current baseline data:</p> <ul style="list-style-type: none"> • 80% of K-10 students have participated in at least 10 lessons of a social responsibility program • 39% of students attended school at least 90% of the time in 2017-18 • 88% of parents had engaged with the school in a meaningful way
<p>Achieved results:</p>	<ul style="list-style-type: none"> • 89% of K-10 students participated in at least 15 lessons (or 10+ hours) of a social responsibility program, such as: <ul style="list-style-type: none"> ○ Incredible Flexible You (ages 4-7) ○ Zones of Regulation (K-3) ○ Mind Up (JK-8) ○ Second Step (K-9) ○ Mindful Schools (K-adolescent) ○ Superflex (3) ○ Fourth R (7-9) ○ Healthy Relationships Plus (7-11) ○ Leadership and Resiliency Program – LRP (7-12) • 42% of students achieved 90% attendance (5% more) • 92% of parents participated in at least one of Community Education Planning days, 3-Way Conferences and/or parent workshops.



Indigenous Languages and Education

4. Education Renewal Objective: Supporting language and culture initiatives that enhance students' sense of identity.

4.1 Key Cultural Experiences

Priorities in the 2018-2019 school year: All schools in the SSDEC integrated key cultural experiences both within the IL classroom and out on the land. Every teacher in the SSDEC was required to incorporate cultural experiences and teachings into their classroom practices (Dene Kede). Through our support of inquiry-based learning, teachers were encouraged to make learning authentic for students by inviting Elders into their classrooms, taking learning beyond the school into their communities, and designing relevant academic activities that were culturally relevant to the context and students in the school.

School-level performance:

[CSEC]	<ul style="list-style-type: none"> CSEC students participated in weekly culture camps, a school opening camp, Winter Trap Camp, Spring Camp, Beaver Camp, Phys. Ed units on traditional games, storytelling, daily Dene language classes (units focused on traditional ways of Dene culture), and the Traditional Games Championships.
[DJSS]	<ul style="list-style-type: none"> DJSS students participated in traditional food gathering and preparation, traditional arts, cultural activities, and games. These activities occurred weekly within the Dene Yatié (South Slavey) class and once a month (or more) for the whole school population.
[DN]	<ul style="list-style-type: none"> DN students participated in cultural trips on-the-land, hand games tournaments, Dene Games tournaments, feeding of the fire ceremonies, drumming, preparing traditional foods, trapping and snaring at least once each month. Now that an onsite camp has been established, students could experience daily on-going cultural activities.
[HC]	<ul style="list-style-type: none"> HC students participated in on-the-land cultural trips, learning traditional skills, cultural activities, playing traditional games, and preparing traditional food at least once per week.
[JBT]	<ul style="list-style-type: none"> JBT constructed a Backyard Culture Camp on the existing playground so that cultural experiences can occur more frequently. Dene Games occurred weekly on Tuesday afternoons. JBT students participated in Seasonal Culture Camps three times during the year.
[LKDS]	<ul style="list-style-type: none"> LKDS students participated in on-the-land trips three times during the year, for one week at a time. Students also participated in traditional games and learned traditional skills once each week.

[PA]	<ul style="list-style-type: none">• PA students participated in on-the-land cultural trips, learning traditional skills, participation in cultural activities, playing traditional games, and preparing traditional food at least once per week.
[PWK]	<ul style="list-style-type: none">• The Grades 7 and 8 classes participated in the Sweetgrass Station Camp, the Grade 9 class did a Spring Canoe Trip, and the Grades 10-12 classes went to Winter Camp. There was also weekly drumming and hand games, feasts three times throughout the year, and a fire ceremony twice in the year.• Within regular classroom instruction students learned traditional food preparation, drum construction, arts and crafts, and had community members and Elders visit their classrooms.

4.2 Indigenous Language Instruction

Priorities in the 2018-2019 school year:	All SSDEC schools offered core programming in the local Indigenous languages Dēne Sų́łnė (Chipewyan), Nēhiyawēwin (Cree), Dene Yatıé (South Slavey). All staff and students were required to learn at least eight traditional greetings in the language(s) of their community. Signage has been installed around each school and language is incorporated into morning announcements and assemblies. Culturally relevant texts and resources are used frequently in the classrooms for instruction and guided reading experiences.
Regional performance:	<ul style="list-style-type: none"> All K-Grade 9 schools provided a minimum of 90 hours a year in the local language(s). All Grades 10-12 schools provided a minimum of 125 hours of instruction per 5-credit course.
School-level performance:	
[CSEC]	<ul style="list-style-type: none"> Grades K-12 received Core Slavey instruction 45 min/day (all year).
[DJSS]	<ul style="list-style-type: none"> Grades 8-9 received Core Slavey instruction 71 min/day 3 times/week, with an additional cultural activity (71 min/week); Grades 10-12 received Core Slavey instruction four 71 min periods/week, one 61 min period/week, and one 52 min period/week (by semester).
[DN]	<ul style="list-style-type: none"> Grades K-9 received Core Chipewyan instruction 30 min/day (all year) Grades 10-12 received Core Chipewyan instruction 90 min/day (all year – incorporated into CTS modules)
[HC]	<ul style="list-style-type: none"> Grades K-3 received Core Slavey instruction 30 min/day 4 days a week (all year).
[JBT]	<ul style="list-style-type: none"> Grades K-6 received Core Chipewyan and Core Cree instruction two 45 min periods/week, two 30 min periods/week and 1-60 min (activity period)/week.
[LKDS]	<ul style="list-style-type: none"> Grades K-9 received Core Chipewyan instruction 45 min/day (all year), Grades 10-12 received Core Chipewyan instruction 125 hours/5-credit course.
[PA]	<ul style="list-style-type: none"> Grades 4-7 received Core Slavey instruction 45 min/day 4 days a week (all year).
[PWK]	<ul style="list-style-type: none"> Grades 7-12 received Core Chipewyan and Core Cree 40 min/day (all year)

4.3 Teaching and Learning Centres

Priorities in the 2018-2019 school year:

There are 3 main language groups in the South Slave: Dëne Sų́nė (Chipewyan), Nēhiyawēwin (Cree), Dene Yatı́ (South Slavey). The SSDEC has a 0.5 IL Coordinator (Shawna Coleman) as well as contracted services [Brent Kaulback].

The SSDEC also prioritized the hiring of three Indigenous Language Apprentices to work alongside and train under current quality instructors quickly approaching retirement. It is hoped that these apprentices will be capable of winning competitions and taking over from their mentors upon retirement.

Resource development and promotion of the local Indigenous languages is critical to effective instruction and potential revitalization.

Regional Performance:

Achieved results:

- The Indigenous Language instructors met regionally for four days (see 1.3).
- All schools implemented the Our Language Curriculum and were supported with school site visits. Contractor Brent Kaulback visited classrooms November 13-22, 2018.
- The SSDEC published a new book, *A Journey Down the River* in all three languages, and reprinted *Spirit* in all three languages (thanks to funding from the Department of Health and Social Services).
- Cree/Slavey/Chipewyan Storybook apps are now available on iOS and Android devices.
- Phase 1 (Elder meetings) of the K’atlodeeche Dictionary Project was completed. Brent Kaulback continues to support the community in developing an updated dictionary.
- DJSS received school door signage with scannable QR codes that allow the user to play an audio recording of the word on the sign spoken by a fluent speaker using their phone. The six other schools received similar signage in years previous.
- The movie, *Three Feathers*, based on the SSDEC published book of the same name (by Richard Van Camp) was released in four languages (Chipewyan, Cree, Slavey and English) in the Fall of 2018. It has been shown at film festivals and events dozens of times across Canada, and is beginning to garner international interest as well.

4.4 Community Support

Priorities in the 2018-2019 school year: Teachers invited Elders and community members to enhance the teaching and learning in their classrooms throughout the school year. These individuals were compensated through honoraria and/or gifts. Schools also utilized local resource people in their larger on-the-land cultural activities.

School-level performance:

[CSEC]	<ul style="list-style-type: none"> • CSEC offered a weekly Sandy Creek Camp where multi-grade classes took turns spending one day a week at Sandy Creek. Cultural resource experts were contracted to deliver the program. • Equipment and consumable resources were purchased in the community for the cultural programs, including Winter and Spring Camp, and the school's opening ceremony.
[DJSS]	<ul style="list-style-type: none"> • DJSS held a Cultural Orientation day at Sandy Creek as well as monthly cultural activities. • Equipment and consumable resources were purchased in the community and cultural resource experts were contracted to help deliver the programming.
[DN]	<ul style="list-style-type: none"> • DN held two Culture Camps, five demonstrations, a hand games tournament, a traditional games tournament, and four traditional food preparation activities throughout the year. • Equipment and consumable resources were purchased in the community and cultural resource experts were contracted to help deliver the programming.
[HC]	<ul style="list-style-type: none"> • HC held three major Culture Camps and monthly in-school cultural projects. • Equipment and consumable resources were purchased in the community and cultural resource experts were contracted to help deliver the programming.
[JBT]	<ul style="list-style-type: none"> • HC held three Culture Camps and monthly in-school cultural projects. • Equipment and consumable resources were purchased in the community and cultural resource experts were contracted to help deliver the programming.
[LKDS]	<ul style="list-style-type: none"> • LKDS held three Culture Camps and hand games and traditional games programming. • Equipment and consumable resources were purchased in the community and cultural resource experts were contracted to help deliver the programming.
[PA]	<ul style="list-style-type: none"> • PA held trapping and bush camps throughout the year. • Equipment and consumable resources were purchased in the community and cultural resource experts were contracted to help deliver the programming.

[PWK]	<ul style="list-style-type: none"> • PWK held a Sweetgrass Station Camp (Grades 7 and 8), Spring Canoe Trip (Grade 9), and Winter Camp (Grades 10 to 12). • PWK also continued their drum project, whereby every student and staff member constructs their own drum. • Equipment and consumable resources were purchased in the community and cultural resource experts were contracted to help deliver the programming.
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4.5 Teacher Cultural Orientation Days

Priorities in the 2018-2019 school year:	<p>The SSDEC explored a new model for Cultural Orientation days this year. We had one regional day (at the beginning of the year) on Indigenizing education, the residential schools experience, along with an introduction to the OLC curriculum and handbook. This was facilitated by ECE (Dr. Angela James). It was done regionally to ensure all of our staff have a common lens regarding colonization. As well, this in-service provided all staff with an understanding of the OLC in order to support effective implementation and be equipped with the strategies to accomplish it. Each school/community was still responsible for planning the remaining Cultural Orientation Day for their staff (in consultation with local DEAs).</p>
Achieved results:	<ul style="list-style-type: none"> • All teaching staff, counsellors, and SAs participated in a regional cultural orientation day in August facilitated by ECE (Dr. Angela James). Topics included the Blanket Exercise, Indigenizing education, and the Our Language Curriculum and accompanying handbook. • All schools (N=8) worked with their DEAs to plan a second Cultural Orientation Day for staff.

4.6 Elders in Schools

Priorities in the 2018-2019 school year:	Within our inquiry unit planning teachers actively sought ways to bring local experts (Elders) into the classroom to enhance the inquiry study.
School-level performance:	
[CSEC]	<ul style="list-style-type: none"> Elders were brought in (part-time) for in-class cultural activities, to support the unit of study through presentations (sharing of knowledge and culture) and hands-on activities. During weekly Sandy Creek camps, different Elders were brought in for one day each week to instruct and deliver the camp activities (seasonal emphasis).
[DJSS]	<ul style="list-style-type: none"> Elders were brought in part-time for in-class cultural activities (weekly); An Elder was used part-time as a mentor for novice IL educator (3 times/week).
[DN]	<ul style="list-style-type: none"> Elders were brought in part-time for in-class cultural activities (weekly); Different Elders were brought in to run and deliver the on-the-land camps.
[HC]	<ul style="list-style-type: none"> Elders were brought in part-time for in-class cultural activities (weekly).
[JBT]	<ul style="list-style-type: none"> Elders were brought in part-time for in-class cultural activities (weekly). Different Elders were brought in to run and deliver the on-the-land camps.
[LKDS]	<ul style="list-style-type: none"> Elders were brought in part-time for in-class cultural activities (weekly). Different Elders were brought in to run and deliver the on-the-land camps.
[PA]	<ul style="list-style-type: none"> Elders were brought in part-time for in-class cultural activities (weekly). Different Elders were brought in to run and deliver the on-the-land camps.
[PWK]	<ul style="list-style-type: none"> Elders were brought in part-time for in-class cultural activities (weekly). Different Elders were brought in to run and deliver the on-the-land camps.

4.7 NWT Residential Schools Awareness Training

Priorities in the 2018-2019 school year:	As part of our regional cultural orientation day, all staff will be in-serviced in Residential Schools Awareness (ECE will provide the training). References will be made to the Truth and Reconciliation Commission of Canada (TRC) Recommendations and existing and potential “Gestures of Reconciliation”.
Achieved results:	<ul style="list-style-type: none"> 100% of all staff (NWTTA, Support Assistants, and Counsellors) participated in the Cultural In-Service Day in August 2018 facilitated by Dr. Angela James and her team from ECC. Topics included the Blanket Exercise, Indigenizing education, and reviewing the Our Language Curriculum and handbook.



Second Language Instruction – French and English

5. Education Renewal Objective: Supporting language and culture initiatives that enhance students' sense of identity.

5.1 French as a Second Language (FSL) Instruction

Priorities in the 2018-2019 school year: Five SSDEC schools in the regional centres (Fort Smith and Hay River) will offer a variety of French Language programming; from Core French, to French Immersion, Late Immersion and Post-Intensive French.

School-level performance:

[DJSS]	<ul style="list-style-type: none"> • Post-Intensive French Grades 8-10, 21% of the day (≈ 200+ hours) at 8 & 9; 21% of the year and up to 10 credits (5 credits/semester).
[HC]	<ul style="list-style-type: none"> • Core French K (3-30 min classes/week) • Core French 1-3 (90+ hours)
[JBT]	<ul style="list-style-type: none"> • Core French K (3-45 min classes/week) • Core French 1-6 (90+ hours) • French Immersion 1-6, 50%+ of the day (475+ hours)
[PA]	<ul style="list-style-type: none"> • Core French 4 & 5 (90+ hours) • Late Immersion Grade 6, 78% of the day (750+ hours) • Post-Intensive French Grade 7, 21% of the day (200+ hours)
[PWK]	<ul style="list-style-type: none"> • Core French Grades 7-12 (125+ hours) • French Immersion Grades 7-9, 53% of the day (500+ hours) • High School French Grades 10 & 11 (125 hours, 5 credits/grade)

Inclusive Schooling

Annually, the GNWT designates funds to support Ministerial Directive on Inclusive Schooling (2016), based on the size of the student population in the Territory. This investment allows for the accommodation of the diverse needs that students bring to school every day. To meet these needs, investments must be used towards programs, processes, and personnel that effectively support classroom teachers and increase student success.

The following section highlights key activities through which the SSDEC achieved compliance with the Ministerial Directive on Inclusive Schooling.

6. ERI Objective: Strengthen equal access to quality education by effectively meeting the diverse needs of all learners.

6.1. Student supports aligned to the goals of the IEPs and/or SSPs are provided in a timely manner.

<p>Goals specific to this directive for the 2018-2019 school year, considering the feedback provided by ECE in 2017:</p>	<p>All schools have PST schedules in place that will meet or exceed the directed allocation of PST time.</p>
<p>Regional performance:</p>	<ul style="list-style-type: none"> • 100% of Student Support Plans (SSPs) and Individual Education Plans (IEPs) were finalized in Tienet by October 31. • 100% of Student Support Plans (SSPs) and Individual Education Plans (IEPs) were reviewed and revised at each reporting period. • Principals allocated no more than 25% of the time for PSTs to support students directly. • 100% of teachers implemented at one (or more) supports identified in SSP/IEPs by the second reporting period.

6.2. Principals create conditions to support teachers and support assistants in the use of flexible instructional strategies.

Goals specific to this directive for the 2018-2019 school year, considering on the feedback provided by ECE in 2017:	<p>All SSDEC schools will again take advantage of Student Success Initiative action research for 2018-19, and have already developed school-based PD plans in conjunction with this. Teachers will be supported in learning about effective pedagogical practices (Numeracy & Literacy) as well as tiered intervention supports, differentiation of classroom instruction, self-regulation, wellness and trauma-informed practices through ongoing school-based in-services by PSTs and Instructional (Literacy) Coaches. Specific topics will be based on the needs of teachers addressing core instructional practices and topics specific to supporting students with SSPs and IEPs. For example:</p> <ul style="list-style-type: none"> • Differentiation and tiered level of support (RTI) • Assistive technology • Assessment strategies • Strategies identified through student SSP's
Regional performance:	<ul style="list-style-type: none"> • 100% of teachers were involved in their respective school SSI projects and PD plans. • 100% of Support Assistants met with their PSTs at least once a month.
School-level performance:	
[CSEC]	<ul style="list-style-type: none"> • STIP time (38.5 hours), a minimum of 60% of PST time along with Literacy Coach time (based on individual teacher needs). • Received \$10,000 in Student Success Initiative/Action Research funding for a <i>Literacy – Filling the Gaps</i> project.
[DJSS]	<ul style="list-style-type: none"> • STIP time (37.9 hours), a minimum of 60% of PST time along with Literacy Coach time (based on individual teacher needs). • Received \$20,000 in Student Success Initiative/Action Research funding for a <i>Powerful Guided Instruction</i> project.
[DN]	<ul style="list-style-type: none"> • STIP time (36.9 hours), a minimum of 60% of PST time along with Literacy Coach time (based on individual teacher needs). • Received \$10,000 in Student Success Initiative/Action Research funding for a <i>Numeracy Intervention</i> project.
[HC]	<ul style="list-style-type: none"> • STIP time (30 hours), a minimum of 60% of PST time along with Literacy Coach time (based on individual teacher needs). • Received \$15,000 in Student Success Initiative/Action Research funding for an <i>Intervention Program Support</i> project.
[JBT]	<ul style="list-style-type: none"> • STIP time (27 hours), a minimum of 60% of PST time along with Literacy Coach time (based on individual teacher needs). • Received \$20,000 in Student Success Initiative/Action Research funding for an <i>Improving Numeracy Intervention on the Essentials</i> project.
[LKDS]	<ul style="list-style-type: none"> • STIP time (37.5 hours), a minimum of 60% of PST time along with Literacy Coach time (based on individual teacher needs).

	<ul style="list-style-type: none"> Received \$10,000 in Student Success Initiative/Action Research funding for an <i>Improving Literacy and Numeracy</i> project.
[PA]	<ul style="list-style-type: none"> STIP time (30 hours), a minimum of 60% of PST time along with Literacy Coach time (based on individual teacher needs). Received \$15,000 in Student Success Initiative/Action Research funding for a <i>Intervention Program Support</i> project.
[PWK]	<ul style="list-style-type: none"> STIP time (57.4 hours), a minimum of 60% of PST time along with Literacy Coach time (based on individual teacher needs). Received \$20,000 in Student Success Initiative/Action Research funding for an <i>Improving Teacher Efficacy through Job-embedded PD</i> project.

6.3. Classroom teachers notify and access the School-Based Support Team (SBST) to support students who experience persistent learning difficulties in spite of the use of responsive teaching strategies or, when a student needs significant enrichment.

<p>Goals specific to this directive for the 2018-2019 school year, considering the feedback provided by ECE in 2017:</p>	<p>All SDEC schools will have established SBSTs, and all existing teachers know how to access the team for support; all new teachers will be provided an reminder or orientation. All SBSTs will establish regular scheduled meeting days/times, have a structure in place to record and keep notes and have an established referral form (paper and/or electronic).</p>
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School-level performance:

<i>[CSEC]</i>	<ul style="list-style-type: none"> • Frequency & duration of SBST meetings: At least once/month, usually weekly, 30-60 min total.
<i>[DJSS]</i>	<ul style="list-style-type: none"> • Frequency & duration of SBST meetings: Biweekly, 60-75 min total.
<i>[DN]</i>	<ul style="list-style-type: none"> • Frequency & duration of SBST meetings: Weekly, 60 min.
<i>[HC]</i>	<ul style="list-style-type: none"> • Frequency & duration of SBST meetings: Weekly, 30 min/case.
<i>[JBT]</i>	<ul style="list-style-type: none"> • Frequency & duration of SBST meetings: Weekly, 30 min/case.
<i>[LKDS]</i>	<ul style="list-style-type: none"> • Frequency & duration of SBST meetings: Weekly, 60 min.
<i>[PA]</i>	<ul style="list-style-type: none"> • Frequency & duration of SBST meetings: Weekly, 30 min/case.
<i>[PWK]</i>	<ul style="list-style-type: none"> • Frequency & duration of SBST meetings: Twice weekly, 30 min/case.



6.4. IEPs and SSPs are updated and reviewed in consultation with parents, students, SBST members, SSDEC staff, and other professionals as required.

Goals specific to this directive for the 2018-2019 school year, considering the feedback provided by ECE in 2017:	The number and frequency of reviews will be based on the number of reporting periods in the year, with the initial development and approval as per required guidelines. In general, the number of students involved in the updating/review of their SSPs/IEPs will increase with the age of the student.
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School-level performance:

[CSEC]	<ul style="list-style-type: none"> 100% of SSPs/IEPs were reviewed. These plans (SSPs/IEPs) were reviewed with parents at the beginning and at the end of the school year as well as at report card conference times. Educators met formally three times this year to review/update plans, with more frequent informal check-ins.
[DJSS]	<ul style="list-style-type: none"> 100% of SSPs/IEPs were reviewed. These plans (SSPs/IEPs) were reviewed with parents two times a year at report card conference times. Approximately 40% of the plans were formally reviewed with the students and 90% informally. Educators met monthly to review/update 100% of the plans.
[DN]	<ul style="list-style-type: none"> 100% of SSPs/IEPs were reviewed. These plans (SSPs/IEPs) were reviewed with parents three times a year at report card conferences. These plans were also reviewed with the students three times/year (after the parent reviews). Educators met formally three times a year to review/update plans, with more frequent informal check-ins.
[HC]	<ul style="list-style-type: none"> 100% of SSPs/IEPs were reviewed. SSPs were reviewed once a year and IEPs three times a year. Educators met formally once to review/update SSPs and three times a year to review/update IEPs.
[JBT]	<ul style="list-style-type: none"> 100% of SSPs/IEPs were reviewed. These plans (SSPs/IEPs) were reviewed with parents three times a year at report card conference times. Students were involved in setting goals based on their plans three times a year. Educators met formally three times a year to review/update plans, with more frequent informal check-ins.
[LKDS]	<ul style="list-style-type: none"> 100% of SSPs/IEPs were reviewed. These plans (SSPs/IEPs) were reviewed with parents three times a year at report card conference times. They were reviewed with students four times per year (at report card times and in June). Educators met formally three times a year to review/update plans, with more frequent informal check-ins.
[PA]	<ul style="list-style-type: none"> 100% of SSPs/IEPs were reviewed. SSPs were reviewed once a year and

	IEPs three times a year. Educators met formally once a year to review/update SSPs and three times a year to review/update IEPs.
[PWK]	<ul style="list-style-type: none">• 100% of SSPs/IEPs were reviewed. These plans (SSPs/IEPs) were reviewed with parents three times a year at report card conference times. Student reviews took place once per semester. Educators met formally three times a year to review/update plans, with more frequent informal check-ins.

6.5. Program Support Teachers (PSTs) spend not less than 60% of their time engaged in activities that directly support classroom teachers.

Goals specific to this directive for the 2018-2019 school year, considering the feedback provided by ECE in 2017:

Based on feedback from the 2017 PST survey, most SSDEC schools were approaching the target of 60% of PST time directly supporting classroom teachers, and all had a plan in place to meet the target in 2018-19. The main activities that PST teachers will engage in in this regard are:

- Co-teaching, modelling and debriefing with teachers
- Collaborating and co-planning with teachers
- Supporting teachers with home communication
- Supporting the development of IEP's and SSP with the teachers and support staff
- Participation on the SBST
- Analyzing student data for Response to Intervention (RTI)
- Class/course reviews and creating learner profiles
- Conducting formal and informal assessments (according to their training)
- Providing in-services to staff
- Supporting staff in developing class resources

Achieved results:

- 100% of SSDEC schools (N=8) had a minimum of 60% of PST time planned to directly support classroom teachers.
- 100% of SSDEC schools (N=8) had a PST schedule in place that ensures that the PST will meet with each teacher at least once/month,
- 100% of teachers met with the PST as scheduled.



Student Wellness and Support

7. Education Renewal Objective: Ensuring that student wellness...is promoted and embedded in school experiences, programming and environments.

7.1 Healthy Foods for Learning

Priorities in the 2018-2019 school year:	The SSDEC recognizes that nutrition plays an integral role in supporting student learning. Our schools offers a combination of programs (see individual school details below) that offered sugar-free, unprocessed food most of the time. On a routine basis the food offered is sugar-free and unprocessed but schools also offer one-off/special activities where this may not always be the case, like hot dog days and other celebratory activities. It also depends on the availability of food in the community that meet these criteria. Snack programs tend to be universal (available to all students), while breakfast and lunch programs are smaller in nature (open to all but offered outside of school hours so there is less participation).
Regional performance:	<ul style="list-style-type: none"> • 100% of schools (N=8) have guidelines in place for purchasing food. • 100% of schools (N=8) offered their programs 5 days/week, 10 months/year. • 100% of schools (N=8) offered sugar-free/unprocessed food most of the time.
School-level performance:	
[CSEC]	• CSEC offered a breakfast and snack program.
[DJSS]	• DJSS offered a breakfast, lunch and after-school snack program next year.
[DN]	• DN offered a breakfast and snack program.
[HC]	• HC offered a breakfast, lunch, and snack program.
[JBT]	• JBT offered a snack program.
[LKDS]	• LKDS offered a breakfast and snack program.
[PA]	• PA offered a breakfast, lunch, and snack program.
[PWK]	• PWK offered a breakfast and hot lunch program. Snacks were available all day in the office or in homerooms.

7.2 Self-Regulation Initiative

<p>Priorities in the 2018-2019 school year:</p>	<p>Self-regulation has been a focus for SSDEC schools since 2012. We have worked with Brenda Whittam-Neary for a number of years to assess the physical environment in 5/8 schools. Two of our schools were involved in the ECE self-regulation pilot to explore further the five domains of self-regulation. Currently, CSEC has been working with Susan Hopkins (funded through ECE) to identify their next steps in self-regulation practices. All eight of our schools (under our Social Responsibility target) will continue to be supported with the implementation of self-regulation practices with the support of our RISC.</p>
<p>Achieved results:</p>	<ul style="list-style-type: none"> • 75% of schools (N=8) planned school-wide implementation of self-regulation. • 50% of schools (N=8) sought ECE training, where funding was provided (e.g., Summer symposium, online book club, online courses).



7.3 Mental Health Initiatives

Priorities in the 2018-2019 school year:	The SSDEC had a focus on providing support through our partnership with the Hay River Metis and offered a series of workshops to students, parents, and teachers at the two high schools in the area of wellness and trauma. As well, we have three school-based counsellors engaging in training and providing support to students. All of our PSTs have participated in Applied Suicide Intervention Skills Training (ASIST) training. Ongoing training and support will also be provided by our RISC.
Achieved results:	<ul style="list-style-type: none"> • 5/8 schools accessed ECE training (indicated by school below), and • 6/8 schools had one (or more) mental health supports in place. The two schools who were the exception engaged in Social Responsibility programming.
School-level performance:	
[CSEC]	<ul style="list-style-type: none"> • CSEC continued to implement self-regulation school-wide. • They also had a School Community Counsellor on staff to support students and staff.
[DJSS]	<ul style="list-style-type: none"> • DJSS offered mental health support through its partnerships with Community Counselling and Public Health – this is accessed through their Purple Door program. • They offered 4th R to Grades 8 and 9 and 4th R+ to Grades 10-12.
[DN]	<ul style="list-style-type: none"> • DN had a (0.5 FTE) School Community Counsellor on staff and was involved with the Small Community Health Project where a therapist visited three times a year.
[HC]	<ul style="list-style-type: none"> • No formal mental health program in place.
[JBT]	<ul style="list-style-type: none"> • JBT offered Play Therapy, a sensory calming room, and social groups programming.
[LKDS]	<ul style="list-style-type: none"> • LKDS was involved with the Small Community Mental Health project where a therapist visited 3 times a year.
[PA]	<ul style="list-style-type: none"> • No formal mental health program in place.
[PWK]	<ul style="list-style-type: none"> • PWK had a full-time School Community Counsellor and through their Health Café partnered with Public Health and the Community Wellness Counsellor to offer supports. • They also offered 4th R to Grades 7-9, 4th R+ to Grade 10, and Senior students have been trained in ASIST.

7.4 Safe and Caring Schools

Priorities in the 2018-2019 school year:	Under the SSDEC Social Responsibility umbrella, providing a safe and caring school environment ensures wellness and safety for all, which in turn promotes student inclusion, engagement and performance. PWK has and will continue to have an active Gay Straight Alliance (GSA) in 2018-19; they will be hosting a GSA Conference in the fall and all other schools in the region will be invited with the aim of helping other schools begin the process of establishing their own GSAs. All schools will be planning to include LGBTQ2S+ components in their Safe School plans for 2019-20.
Achieved results:	<ul style="list-style-type: none"> • The Superintendent (or designate) reviewed and monitored all eight Safe School Plans. • 100% of schools (N=8) held 6 Emergency Evacuation (Fire) drills; 3 each semester. • 75% of schools (N=6) held a Lock Down Drill.
School-level performance:	
[CSEC]	<ul style="list-style-type: none"> • CSEC had two school-based Safe and Caring School Committee meetings. • They implemented 4th R, Self-regulation and PBIS; and also took advantage of FOXY/SMASH (community based programming). Fostering Open eXpression Among Youth; Strength, Masculinities, and Sexual Health
[DJSS]	<ul style="list-style-type: none"> • DJSS dedicated a portion of every staff meeting agenda to Safe and Caring school topics/issues, so they met as a whole staff at least 30 times. • They continued to offer the LRP program and also offered 4th R (Grades 8 & 9), and 4th R+ (Grade 10). • They offered the following community-based programs: SQ4 Dance, Purple Door, Community Counselling Workshops, Food Safety, and First Aid.
[DN]	<ul style="list-style-type: none"> • DN had three school-based Safe and Caring School Committee meetings. • They implemented 4th R, Second Step, the healthy relationship WITS program, mindfulness and Positive Behaviour Interventions and Supports (PBIS); and also took advantage of FOXY/SMASH/We Matter (Community-based Programming).
[HC]	<ul style="list-style-type: none"> • HC had two school-based Safe and Caring School Committee meetings. • They implemented WITS, PBIS, 2nd Step, We Thinkers, and Zones of Regulation.
[JBT]	<ul style="list-style-type: none"> • JBT had 10 school-based Safe and Caring School Committee meetings (one a month). • They implemented PBIS, and used Identity Activities for Grades 5 and 6 with regards to LGBTQ2+ inclusion.
[LKDS]	<ul style="list-style-type: none"> • LKDS had 10 school-based Safe and Caring School Committee meetings (one a month). They implemented PBIS, and 4th R; and also participated in FOXY/SMASH (community-based programming) and held two LGBTQ2+ inclusion activities.
[PA]	<ul style="list-style-type: none"> • PA school held two school-based Safe and Caring School Committee meetings.

	<ul style="list-style-type: none">• They are implemented WITS, PBIS, 2nd Step, We Thinkers, Zones of Reg., and 4th R.
[PWK]	<ul style="list-style-type: none">• PWK held two school-based Safe and Caring School Committee meetings.• They implemented PBIS, 4th R and 4th R+; and also participated in FOXY/SMASH, operated the Health Café (in partnership with H&SS), and have an active GSA (Rainbow SAGE) which had weekly meetings, held a region-wide retreat in the fall (Rainbow River), and planned awareness activities four times/year.

Human Resources Management

School Staff Recruitment and Retention

The SSDEC is responsible for ensuring that schools are resourced to meet the priorities and needs of students. Tables 6 and 7 provide details on budgeted and actual General School, Inclusive Schooling, and Indigenous Languages and Education staff for the 2018-19 school year.

Table 4: Budgeted and Actual Person Years for General School Staff.

General School Staff										
	Regional Office Administration	Teachers*	Consultants	Secretaries	Custodians	Wellness Counsellors	Bus Drivers	Cooks	School Administration	Total
Budgeted	Regional Office	9.0	1.5							10.5
	CSEC		5.8			0.5				6.3
	DJSS		19.0		1.0	2.0				22.0
	DN		11.4		0.8	1.0				13.3
	HC		12.1		0.9	1.0				14.0
	JBT		20.5		1.0	2.0				23.5
	LKDS		8.0		0.6	0.6				9.2
	PA		10.4		0.9	1.1				12.4
	PWK		25.0		1.0	1.7	1.0			28.7
	TOTAL	9.0	112.2	1.5	6.2	9.9	1.0	0.0	0.0	0.0
Actual	Regional Office	9.0	3.0							12.0
	CSEC		5.8			0.5				6.3
	DJSS		19.0		1.0	2.0				22.0
	DN		11.2		0.8	1.0				13.1
	HC		12.1		0.9	1.0				14.0
	JBT		21.0		1.0	2.0				24.0
	LKDS		8.5		0.6	0.6				9.7
	PA		10.4		0.9	1.1				12.4
	PWK		25.0		1.0	1.75	1.0			28.75
	TOTAL	9.0	113.0	3.0	6.2	9.95	1.0	0.0	0.0	0.0

Note: *Teachers include NWTTA members who are classroom teachers, principals, assistant principals, librarians, guidance counsellors, etc.

Table 5: Budgeted and Actual Person Years for Inclusive Schooling and Indigenous Languages and Education Staff.

School	Inclusive Schooling (IS) Staff										Indigenous Languages & Education (ILE) Staff									
	IS Regional Coordinator		Program Support Teachers ³		Support Assistants		Wellness Counsellors		Magnet Facilities		Total IS		ILE Regional Coordinator		IL Instructors		IL Assistants		Total ILE	
	B [‡]	A ^{**}	B	A	B	A	B	A	B	A	B	A	B	A	B	A	B	A	B	A
Regional Office	1.0	1.0									1.0	1.0	1.0	1.0					1.0	1.0
CSEC			1.0	1.0	1.8	1.8					2.8	2.8			0.8	0.8			0.8	0.8
DJSS			2.0	2.0	3.4	3.4					5.4	5.4			1.2	1.25			1.2	1.25
DN			1.5	1.5	1.5	1.3					3.0	2.8			1.0	0.9			1.0	0.9
HC			1.0	1.0	3.3	3.5					4.3	4.5			1.0	1.0	0.4	0.4	1.8	1.4
JBT			2.0	2.0	5.3	5.3					7.3	7.3			2.0	2.0		0.2	2.0	2.2
LKDS			1.5	1.5	1.4	1.4					2.9	2.9			1.5	1.5	0.8	0.8	2.3	2.3
PA			1.0	1.0	4.0	4.0					5.0	5.0			1.0	1.0	0.4	0.4	1.0	1.4
PWK			2.1	2.0	3.1	4.7	1.0	1.0	1.8	1.0	8.9	8.7			2.0	2.0			2.0	2.0
TOTAL	1.0	1.0	12.1	12	23.7	24.5	1.0	1.0	1.8	1.0	39.6	40.4	1.0	0.5	10.5	10.45	1.6	1.6	13.1	13.25

Note: B[‡] - budgeted; A^{**} - actual.

Only 0.5 ILE Regional Coordinator was coded as an FTE. The other 0.5 was used to contract continuing services from Brent Kaulback.

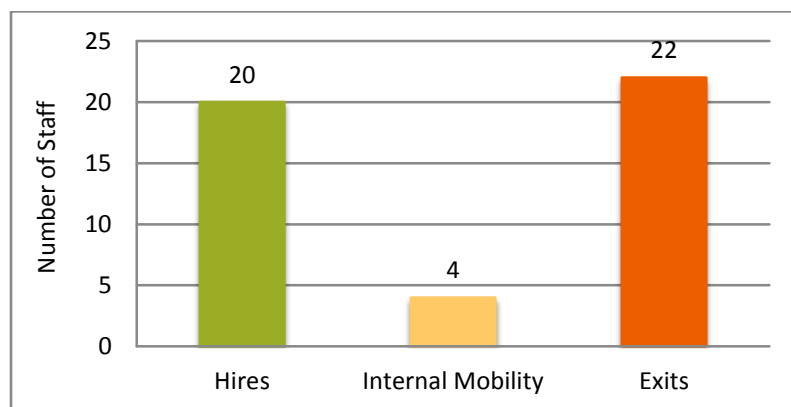
Staffing in the specialty areas (Indigenous Languages, Post-Intensive & French Immersion and Sr. Sciences) continued to be difficult to staff. We were proactive in arranging for three Indigenous Language interns to train with current instructors for the 2019-20 school year. We have an unfilled Literacy Coordinator position due to a lack of suitable candidates.

As part of Staffing Plan approval by DEAs and the SSDEC, 100% of schools accounted for and justified their Inclusive Schooling dollars as well as their Indigenous Language & Support funding.

³ Program Support Teachers contribute to the education of students with diverse needs by serving as a colleague, role model and coach for teachers with regards to inclusive instructional practices. In their daily/weekly work, PSTs are not focused on one specific curricular area, but support all student learning – with a particular emphasis on supporting students on Student Support Plans or Individualized Education Plans.

Staffing Actions

Figure below illustrates staffing actions for all education staff in the SSDEC for the 2018-19 school year. Hires include all staffing actions that result in education staff entering new SSDEC positions. Internal mobility includes all transfers that occur between DEAs within SSDEC. Exits include all staff departures.



Note: Education staff refers to principals, teachers, support assistants and program support teachers.

2018-19 Attrition

There was a significant turnover during the 2018-19 school year. The primary reasons for the high number of exits were:

- retirements,
- end of term positions (replacing those on leave) and,
- moving out of the jurisdiction for personal reasons.

We anticipate this trend to continue for the next three to five years as more of the South Slave Education staff reach retirement age.

Hiring Strategies

The SSDEC has the most decentralized budgeting process in the NWT (according to a 2001 GNWT report). SSDEC policy requires that the regional budget and allocations to DEAs and schools for the upcoming year are determined at the January/February meeting of the year prior. This ensures that principals and DEAs can develop their staffing plans and then begin staffing in February/March while the best quality applicants are still available.

In January, each teacher is sent a letter and an attached Intent Form that they fill out and submit back to the Superintendent later that month. This non-binding form provides administration with a heads up of the staff preferences, potential turnover, and staffing needs for the coming school year so that can be taken into account in the development of the school staffing plans.

The SSDEC advertises teacher and administrator positions on the Educational Employment conference on the GNWT Recruitment site, the North of 60 Bulletin Board (FirstClass™), and on

EducationCanada.com and applytoeducation.com websites in order to attract candidates for the job. Postings are also emailed to ECE for faxing to all NWT schools.

The Department of Human Resources manages all senior manager, excluded and UNW staffing competitions. The SSDEC maintains responsibility for staffing NWTTA positions, which speeds up the staffing process, so that staffing can occur while quality applicants are still available, and also ensures full involvement and ownership of school administration in all steps of the process, including pre-interview checks, assignments, interviews, and reference checks.

The above initiatives and practices flow from SSDEC *Policy GCD – Professional Staff Hiring*, a policy which outlines hiring protocol and DEA involvement in the staffing process. Hiring practices are also in compliance with the *Public Service Act*, the *Education Act*, and the *GNWT Human Resources Manual*.

Training Strategies

The SSDEC supports a staff development strategy that is based on current research, and is integrated with existing GNWT and Collective Agreement provisions. If staff development options align with our principles that form the foundation for our philosophy on development, then every effort is made to encourage and permit staff to participate in activities that will improve their performance. Staff who have opportunities to grow within their careers have increased job satisfaction, which leads to increased retention.

Indigenous Instructor Training and Development

The SSDEC seeks to build capacity in our Indigenous Languages through innovative training and targeted Professional Development among our staff. In 2018-19, the SSDEC pioneered an Indigenous Language Instructor Trainee program providing job-embedded training for a number of candidates. Through this program we are building a pool of fluent instructors, trained and capable to assume Indigenous Language positions in our schools as vacancies occur. Many of our Indigenous Language Instructors have taken Language Instructor training courses offered through the University of Alberta (CILLDI) and all are actively engaged in rigorous professional development designed to strengthen instructional practice. These initiatives help ensure that our Language programs remain effective and successful in revitalizing Indigenous Languages in all our South Slave communities.

Mentorship Program

New staff members were invited to participate in the mentorship program. Through the program, they are paired with an experienced educator who has offered to provide guidance to them as they navigate their new position. This additional support also serves as a retention strategy.

Job Embedded Professional Development

Staff members were encouraged to maximize professional development opportunities, as research is clear that one of the most important factors in student achievement is having a quality educator. It is required for professionals to continually update and expand their existing knowledge, skills,

practices, and dispositions in order to keep up with current research and perform at the highest levels.

STIP (Strengthening Teacher Instructional Practices)

Under the Memorandum of Understanding between the NWTTA, GNWT and ECE, all our schools will be piloting school schedules with up to 100 hours of re-directed time for teachers' professional duties, collaborative learning, and professional training and in-servicing. Of the hours approved, 50% must go towards ongoing collaborative professional learning communities with the mandate to improve staff effectiveness and wellness (and retention), and student outcomes.

Promotions

Our *Leadership for Literacy* initiative is providing excellent preparation of candidates for promotion to a principal and/or consultant position. Every school has a Literacy Coach and Program Support Teacher who are highly trained, and who provide ongoing job-embedded professional development to teachers in evidence-based instruction, differentiation and intervention practices. Through their intensive training, and the high expectations on them to be effective in facilitating teacher development related to student outcomes, they are powerful school-based instructional leaders. As they develop in their positions, they are also proving to be the best applicants for promotions.

New to the North Educator's Conference

Staff new to teaching in the NWT are strongly encouraged to attend ECE's New to the North Educators Conference, which introduces teachers to the teaching and learning culture of the north.

Annual Regional In-service

Each August prior to the start of the students' school year, the SSDEC brings together all teachers and support assistants for two days of in-servicing to review the priorities and values of the SSDEC, get everyone excited for the year ahead, and facilitate networking and collaboration among schools. This mandatory training, which takes on a different theme each year depending on the needs of the students, sets the tone for the school year and ensures all staff are focused on the same literacy, numeracy, and social responsibility targets.

In 2018-19, we offered a joint cultural orientation day attached to a one-day in-service for staff. The cultural orientation was facilitated by Dr. Angela James of ECE (Indigenous Language and Education division) and her staff (as noted in sections 4.5 and 4.7).

On the second day, staff spent most of the day in their Collaborative Learning Teams (CLTs), which were organized by grade or specialty (support assistants, French instructors, Indigenous language instructors, and counsellors). Staff began by discussing what Essential Learning Outcomes (ELOs) had been determined at the school level, and then looked to see if they could come to a consensus at a regional level. They were also asked to discuss what promising/effective tools and strategies they use to maximize student understanding and ownership for learning/achieving the ELOs. In the afternoon, they spent time talking about common assessments, how they know their students have grasped the subject, and if they could achieve regional consensus on assessments for a particular

ELO or set of ELOs. They ended the day reviewing protocols and thinking tools their school-based CLTs use (such as norms, CLT meeting agendas, and planning documents).

Completion of Performance Reviews

Performance reviews are important in developing individual staff growth plans, therefore, all education staff (i.e., principals, teachers, support assistants and program support teachers) is required to undergo performance reviews on a regular basis. In 2018-2019 school year, 98 staff in the SSDEC underwent performance reviews. Table 8 shows details on the number of planned and actual performance reviews of education staff who were in their evaluation year in 2018-2019.

Table 6.1: NWTTA (Teachers) that underwent performance reviews in 2018-2019 school year.

Number of staff in their evaluation year	Actual (accounts for any change post-June 30 submission of final Operating Plan)	Number of staff in their evaluation year that underwent performance reviews	Completion Rate
55	55	55	100%

Table 8.2: UNW (Support Staff) that underwent performance reviews in 2018-2019 school year.

Number of staff in their evaluation year	Actual (accounts for any change post-June 30 submission of final Operating Plan)	Number of staff in their evaluation year that underwent performance reviews	Completion Rate
52	52	46	88%

The completion rate for UNW ePerformance reviews was the highest amongst all GNWT boards and agencies, and most Departments, but less than 100% for two main reasons: staff retiring/resigning and staff difficulty in navigating the software. The process for ePerformance will be reviewed at the September principals meeting and they will be asked to include plans for training UNW staff as part of their submitted evaluation schedules.

Financial Management

Indigenous Languages and Education

Table 7: Details of Indigenous Languages and Education Budget.

Funding Categories						
	Regional ILE Consultant	IL Instruction Staff	Indigenous Education	Teaching and Learning Centres	Community Support	Total
Budgeted	Regional	\$120,000			\$271,750	\$391,750
	CSEC		\$81,864	\$26,021		\$119,574
	DJSS		\$157,190	\$30,079		\$197,018
	DN		\$129,682	\$33,517		\$177,555
	HC		\$117,410	\$30,079		\$155,990
	JBT		\$243,471	\$36,429		\$293,956
	LKDS		\$122,651	\$29,840		\$166,665
	PA		\$119,866	\$30,079		\$158,130
	PWK		\$225,486	\$36,429		\$275,167
	TOTAL	\$120,000	\$1,197,620	\$252,473	\$271,750	\$93,962
Actual	Regional	\$75,898			\$324,688	\$400,586
	CSEC		\$82,846	\$26,180		\$109,026
	DJSS		\$129,304	\$5,252		\$157,556
	DN		\$200,683	\$24,981		\$225,664
	HC		\$133,778	\$28,252		\$162,030
	JBT		\$251,130	\$68,296		\$319,426
	LKDS		\$282,247	\$44,833		\$327,080
	PA		\$128,004	\$28,252		\$156,256
	PWK		\$229,227	\$68,297		\$297,524
	TOTAL	\$75,898	\$1,437,218	\$294,341	\$324,688	\$23,000

Healthy Foods for Learning

Table 8: Details of Healthy Foods for Learning Budget.

	Allocated Funding	Budgeted Expenses	Actual Expenses
CSEC	\$7,900	\$7,900	\$7,900
DJSS	\$10,000	\$10,000	\$10,000
DN	\$12,500	\$12,500	\$12,500
HC	\$10,000	\$10,000	\$10,000
JBT	\$15,500	\$15,500	\$15,500
LKDS	\$10,400	\$10,400	\$10,400
PA	\$10,000	\$10,000	\$10,000
PWK	\$15,500	\$15,500	\$15,500
TOTAL	\$91,800	\$91,800	\$91,800

Appendix A: Audited Financial Statements

Attached

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL

FORT SMITH, NT.

**CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019**

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**Management Discussion and Analysis
For the year ended June 30, 2019**

Introduction

This management discussion and analysis is prepared as part of the responsibility of management and the *South Slave Divisional Education Council (SSDEC)* to promote transparency and accountability in its financial reporting.

The SSDEC was established in 1991 with a mandate to provide a quality pre-kindergarten (4 yr olds) to grade twelve education to approximately 1,300 students in the communities of Hay River, Fort Smith, K'atodeeche, Fort Resolution and Lutsel K'e. The SSDEC is comprised of one representative from each of the five community-based District Education Authorities (DEAs). DEAs are elected or appointed at the community level, and each DEA chooses one of its members to represent them at the regional SSDEC meetings. The 2018/19 representatives were as follows:

Fort Smith – Ann Pischinger (Chairperson)
Fort Resolution – Bess Ann McKay (Vice-Chairperson)
Hay River – Pennie Pokiak
K'atodeeche – Roseann Tourangeau
Lutsel K'e – Thomas Lafferty

Key senior management positions were as follows:

Superintendent – Dr. Curtis Brown
Division Principals – Alan Karasiuk/Dorie Hanson
Comptroller – James Watts, CPA

The SSDEC and its DEAs are committed to a philosophy of education which is built upon a foundation of enabling communities, DEAs, schools, staff members, and parents to help students reach their potential. Student achievement is at the heart of everyone's work at the SSDEC and is the common thread connecting the Council's vision, mission, beliefs and values.

VISION	All individuals reach their educational potential
MISSION	<i>The South Slave Divisional Education Council strives to prepare students to create their futures by ensuring high levels of learning for ALL.</i>

The SSDEC is committed to improving student *literacy, numeracy* and *social responsibility* as the key priorities for student success in school and in life.

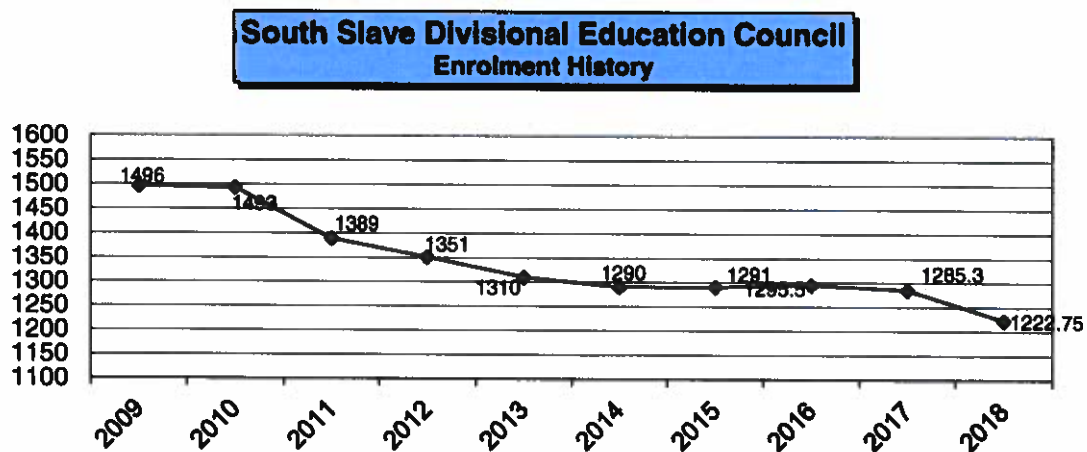
Operating Environment

The SSDEC receives the financial resources for the entire division on an annual basis, largely through a funding formula established by the *GNWT Department of Education, Culture and Employment (ECE)*. Unfortunately, there are a number of unfunded and underfunded areas in the formula. For example:

- school boards are funded based on prior year teacher salaries yet collective agreement provisions provide annual salary increments to staff which school boards must pay. ECE also underfunds school boards for salaries of long term UNW, Excluded, and Managers.
- ECE confirms that they are underfunding school boards more than \$1 million per year for the hiring of casuals resulting from staff leave provisions in the collective agreements
- several of the funding formula line items are not indexed to keep up with inflation and have not increased in over 15 years (bussing contracts and repairs, for example, have probably more than doubled in that same timeframe)

ECE allocations have decreased over the past several years as well.

Shrinking enrolment has also brought significant challenges over the last several years. South Slave student enrolment is now almost two thirds what it was fifteen years ago (approx. 1200 now vs. over 1800 previously).



Fewer students means less funding and less flexibility for the Council to allocate the resources necessary to continue to fund its priorities and a diversity of program offerings. We seem to have plateaued at around 1200-1300 students for the last few years. Whether this stability continues into the future is an uncertainty that we deal with by allowing schools to maintain staffing surpluses. These surpluses allow schools to smooth out any potential wrinkles caused by sudden drops in enrolment and make for an easier transition to having fewer students going forward.

Finalization of the GNWT's policy on surpluses now provides clarity on what Education Bodies are allowed to retain where none existed before. The new policy encourages and allows a surplus of up to 7% of the last audited figure for overall revenue. This is inclusive of any school and DEA surpluses. The results from the 2018/19 financial audit, inclusive of the revised GNWT

actuarial calculations, unexpectedly leave the SSDEC above the maximum allowable surplus. The planned deficit for 2019/20 will address a portion of that overage.

The SSDEC continues to address the funding challenges by annually reviewing and applying their budget assumptions and priorities:

1. Approve a regional budget each year that prioritizes funding for the Council priorities.
2. Approve a budget each year that maintains an accumulated fund balance of at least \$500,000 after taking into account school staffing surpluses.
3. Ensure fair and equitable distribution of funds to schools and DEAs and minimize conflict between Council reps/DEAs.
4. Provide for significant community-based priority setting and related budgeting.
5. Provide transparency in budget process and allocations, and
6. Consider expenditures against a Council surplus over \$500,000, after taking into account school staffing surpluses, each year.

Each year the SSDEC determines the key priorities as well as the unfunded and underfunded areas that simply can't be overlooked, and budgets for those costs first. Upon notification of resulting allocations, staffing plans are developed by school principals for approval of their respective DEAs and the superintendent (prior to March 15th) so that the majority of teacher staffing for the next year can occur while quality applicants are still available. The SSDEC and schools have also been very successful in identifying, applying for and obtaining third party funding in order to supplement program offerings.

Another challenge for the Council is the low levels of readiness of many young children entering the school system, poor attendance by many students, and disengaged parents, probably related to the intergenerational effects of residential schooling. These varying levels and engagement can make it difficult to catch up and retain these students so that they progress and reach their potential.

In an effort to improve the life chances of more and more children, since 2007 the SSDEC has focused on a few key priorities, with carefully chosen research based strategies, and a long term and relentless commitment to results:

To improve student success in <i>literacy</i>	To increase the percentage of students meeting or exceeding expectations for literacy proficiency
To improve student success in <i>numeracy</i>	To increase the percentage of students meeting or exceeding expectations for numeracy proficiency
To increase understanding and practice of <i>socially responsible behaviour</i> by all members of the school community	To increase the percentage of trustees, staff and students demonstrating responsible behaviour

Accordingly, Council has remained committed to funding the *Leadership for Literacy* initiative that places and trains experienced teachers in instructional coach roles in their respective schools. These coaches provide training and in-classroom support to other teachers and support staff so

that more students will achieve success in literacy and math, the essential skills required for success in school and in life.

In literacy we saw a modest growth in the percentage of students reading at or above acceptable levels (from 62% to 64%). Each school continued to maintain a full-time Literacy Coach who in turn is supported by our Regional Literacy Coordinator. Our math project progressed into Grade 9 this past year and each school had an identified Math Lead who worked closely with our Regional Coordinator. Overall, the number of students meeting an acceptable standard in math remained constant at 70% (with five schools showing improvement). In the area of Social Responsibility the SSDEC saw an increase in the percentage of students attending 90% of the time (from 37% to 42%).

Much has been accomplished as evidenced by improving student achievement results over the past several years. Further indicative of the SSDEC's success are the various awards received including the three *Ministerial Literacy Awards* for the *SSDEC Literacy Project*, the *Premier's Award of Excellence* for the *Trades Awareness Program* partnership, and then the *Premier's Award for Collaboration* for the *South Slave Healthy Communities Partnership*.

Further, the SSDEC's Leadership for Literacy initiative has been recognized nationally as well, being awarded *Indspire's (aka National Aboriginal Achievement Awards) Indigenous Education Organization Award* in 2016, the *Canadian Education Association (CEA) and Reader's Digest Canadian Innovators in Education Award 2015*, and runner up for the CEA's "*Innovation that Sticks*" Award and *Case Study Program*. This is on the heels of the SSDEC becoming the first school board in Canada to win Gold in the education category of the *Public Sector Leadership Awards*, as selected by the *Institute of Public Administration of Canada (IPAC)* and *Deloitte* in 2014.

South Slave staff and students are excelling and benefitting accordingly as well. Aside from the recognition of the Council and the impressive recipients of the *SSDEC Excellence in Education Awards*, five of the South Slave school principals have now been selected to the exclusive National Academy of *Canada's Outstanding Principals (The Learning Partnership)*, and the SSDEC Superintendent and former Assistant Superintendent were the first two northern recipients of the *Canadian Superintendent of the Year* award (*Canadian Association of School System Administrators (CASSA) & American Association of School Administrators (AASA)*). Two of the five SSDEC trustees received the *Queen's Diamond Jubilee* medals for exemplary service to their communities. The South Slave DEC also has 9 inductees into the NWT Education Hall of Fame with three more being added in 2018/19.

Two of the South Slave's educators have also received *Indspire Indigenous Educator Awards* and another Aboriginal teacher received the *Prime Minister's Award for Teaching Excellence*. These awards are examples of how effective literacy efforts are being encouraged and supported in our Aboriginal language programs in Cree, Slavey and Chipewyan; in addition to English and French. This past year the SSDEC had an Indigenous Language educator receive the *Premier's Award of Excellence* while another received the *NWTTA Indigenous Educator Award*.

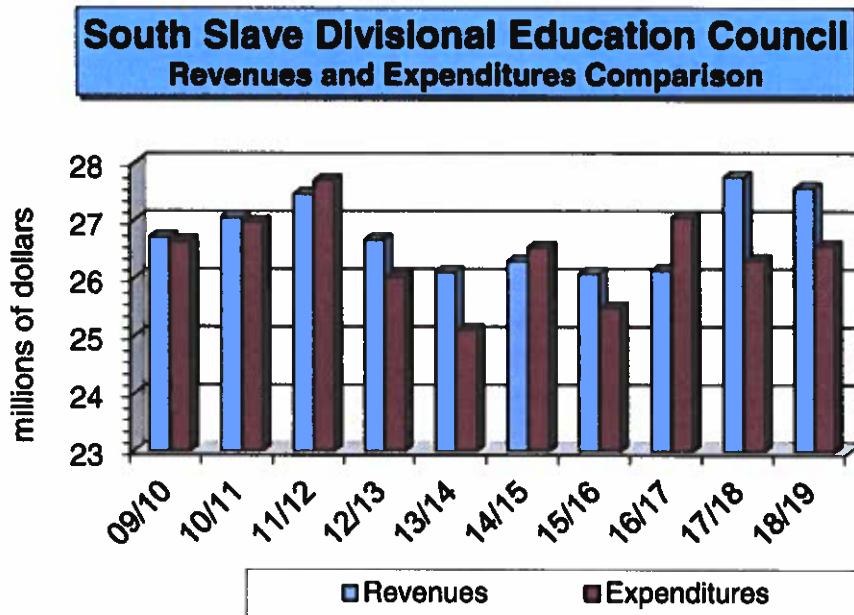
There has also been an increase in staff use of long-term leave requests due to mental health issues. As we are unsure when staff will be able to return to their classrooms, we increasingly find ourselves hiring unqualified substitutes for repeated one and two month periods. This is not only disruptive to classroom routine, but compromises the quality of students' education and is costly for the SSDEC.

Teacher turnover, compounded by the shortage of suitable applicants, means there is a need to engage in more formalized transition planning. Specialist positions are continuing to be difficult to fill, in particular; Indigenous Language teachers, French Immersion and senior Math/Science. We were proactive in finding and funding 3 Indigenous Language interns in 2018/19, with a fourth slated to start in August.

ECE's new *Education Renewal and Innovation* initiative also includes aspects that look to help educate and provide support for mental health and wellness of both staff and students. Recent SSDEC strategies and targets are also intended to improve student attendance, ownership for their learning (inquiry-based, 21st century learning), pride and resiliency as part of its academic and social responsibility priorities.

Financial Condition

The bar chart below provides a historical comparison of revenues and expenditures over the past ten years.



For the year ended June 30, 2019 the Council had an operating surplus of \$998,146 inclusive of DEA surpluses and deficits. This was higher than the projected deficit of \$914,428 due to a higher than normal adjustment to the Council's employee future benefits liability amount (+\$400,000). Other reasons for the surplus include but are not limited to: slightly higher

(approx. \$150,000) revenue than projected in June, savings resulting from an unexpected influx of Federal funding for Aboriginal Languages (\$100,000), and other expenditures were approx. \$450,000 less than projected in June.

The accumulated uncommitted fund balance for the Council now sits at \$3,445,942 (see chart below) which is \$1,516,653 above the Council's maximum fund balance of \$1,929,289 spelled out in policy DFAA – Financial Surplus. The Council's budget for 2019/20 is a deficit budget of \$850,951 that, if realized, would bring the Council's accumulated fund balance down to \$2,594,991.

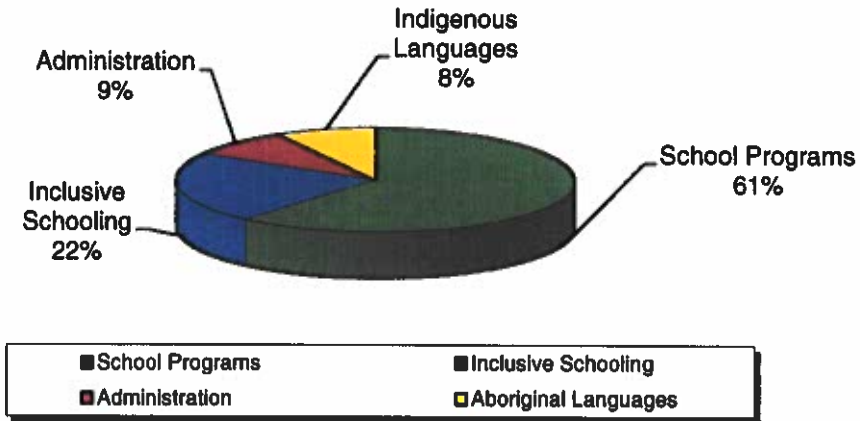
	<u>2019</u>	<u>2018</u>
Accumulated Fund Balance at beginning of year	\$3,344,330	\$1,907,706
Operating Surplus/(Deficit) for year	<u>998,146</u>	<u>1,436,624</u>
Accumulated Fund Balance at end of year	\$4,342,476	\$3,344,330
Commitments against Fund Balance	<u>(896,534)</u>	<u>(1,155,519)</u>
Uncommitted Fund Balance at end of year	<u>\$3,445,942</u>	<u>\$2,188,811</u>

Currently the Council's liquidity position is good but, given the back-end loading of allocations to school boards by ECE, there is still the concern that funds could be short around the end of March. Given that about 86% (see second chart below) of the SSDEC's expenditures are for staffing payroll and benefits, any unanticipated reductions in allocations from ECE, or unexpected expenditures, would be difficult to adjust for until the following school year.

The chart below breaks down the Council's expenditures according to the functions identified. ECE mandates that 15% of the Council's expenditures be in Inclusive Schooling. Inclusive Schooling made up 22% of the Council's expenditures in 2018/19. Funding spent on Indigenous Languages Education is also above what was funded by ECE.

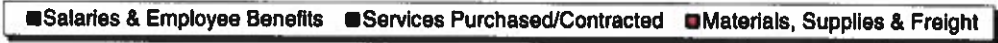
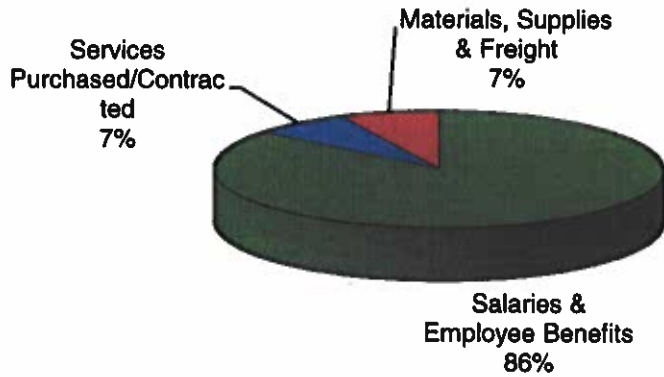
During the 2018/19 year the Council was reimbursed a total of \$509,715 for termination costs related to the 2017/18 fiscal year covering 12 retirements/resignations (10 NWTTA, 2 UNW).

**South Slave Divisional Education Council
Expenditures by Function
For the Year Ended June 30, 2019**



The chart below breaks down the Council's expenditures into three main categories: Salaries and Employee Benefits, Materials/Supplies and Freight and Purchased/Contracted Services.

**South Slave Divisional Education Council
Details of Expenditures
For the Year Ended June 30, 2019**



Summary and Outlook

In summary, the SSDEC is currently in a positive financial position although, due to the inclusion of school and DEA surpluses in the calculation, we are currently above the maximum surplus allowed under the new GNWT policy as detailed earlier. Our deficit budget for 2019/20 was planned to address much of that excess.

It should also be noted that in the last two years our surplus has increased by almost \$1 million due to a reduction in the Council's post-employment benefits liability (a number provided by the GNWT in July, after our fiscal year spending is complete, and after our next year budget and staffing has been finalized as well). This reduction is not a result of operations and artificially increases our surplus without adding anything to our cash balances. It is expected that this will be taken into consideration when applying the GNWT's surplus policy to Education Bodies.

Staffing continues to be an on-going concern and we anticipate this to continue in the short-term. Teacher shortages elsewhere in Canada have made it difficult to hire teaching staff currently. This phenomenon affects not only the SSDEC but all Education Bodies across the NWT, and most southern jurisdictions as well.

We are also seeing an increase in the number of students entering the system with complex needs and vulnerabilities at the same time our core Inclusive Schooling funding has decreased. Our schools have been proactive in applying for and receiving over \$1 million in additional support funding through the Jordan's Principle initiative. It is hoped that initiatives like Jordan's Principle will continue to provide supplemental funding for psychological testing for students and increased supports in the classroom that will help address some of the causes and impacts of mental health issues in students, including attendance and behavioural issues.

Council is concerned that the significant progress that has been made in the South Slave in the past several years could be undone with any further efforts to reduce local input and centralize, combined with any further reductions in allocations, compounded by existing unfunded and underfunded expenses (salary increments, casual costs, etc.) and cost increases (several formula funding lines not indexed to keep up with inflation), resulting in a decrease in the quality and quantity of education programs and services that can be offered.



Creating Futures

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

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

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

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

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

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

Approved and confirmed on behalf of the South Slave Divisional Education Council

Dr. Curtis Brown
Superintendent

Jamie Watts CPA, CMA
Comptroller

August 2, 2019



VERY COOPER & CO. LTD.

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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

Qualified Opinion

We have audited the accompanying consolidated financial statements of South Slave Divisional Education Council which comprise the Consolidated Statement of Financial Position as at June 30, 2019 and the Consolidated Statements of Changes in Net Financial Assets (Debt), Statement of Operations and Statement of Cash Flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, except for the matter described in the Basis for Qualified Opinion paragraph, these consolidated financial statements present fairly, in all material respects, the financial position of the South Slave Divisional Education Council as at June 30, 2019 and its financial performance and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Qualified Opinion

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

Other matter

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements of South Slave Divisional Education Council taken as a whole. The supplementary information included on various schedules is presented for purposes of additional information and is not a required part of the consolidated financial statements. Such supplementary information has been subjected to the auditing procedures applied, only to the extent necessary to express an opinion in the audit of consolidated financial statements taken as a whole.

Other Information

Management is responsible for the other information. the other information comprises the Management Discussion and Analysis.

Our opinion on the financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information identified above 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.

INDEPENDENT AUDITORS' REPORT - cont'd.

We obtained the management Discussion and Analysis prior to the date of this auditor's report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in this auditor's report. We have nothing to report in this regard.

Responsibilities of Management and Those charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards and the Act of the Northwest Territories, 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.

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 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 's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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 's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's 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 auditor's report. However, future events or conditions may cause the 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 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.

INDEPENDENT AUDITORS' REPORT - cont'd.

Report on Other Legal and Regulatory Requirements

We further report, in accordance with the Education Act's requirement for the Education Authority to comply with the Financial Administration Act, in our opinion, proper books of account have been kept by the South Slave Divisional Education Council, the consolidated financial statements are in agreement therewith and the transactions that have come under our notice have, in all significant aspects, been within the statutory powers of the Council.

Avery Cooper & Co. Ltd.

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

August 2, 2019

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
as at June 30, 2019**

	<u>2019</u>	<u>2018</u>
<u>Financial Assets</u>		
Cash and Cash Equivalents (Note 4)	\$10,588,171	\$7,815,425
Trust Assets (Note 18)	77,852	80,030
Due from the GNWT (Note 8)	171,677	101,157
Due from the Government of Canada (Note 13)	21,218	0
Other Accounts Receivable (Note 8)	169,284	120,362
Total Financial Assets	<u>\$11,028,201</u>	<u>\$8,116,974</u>
<u>Liabilities</u>		
Bank Indebtedness	\$22,612	\$0
Accounts Payable and Accrued Liabilities (Note 10)	43,067	89,132
Trust Liabilities (Note 18)	77,852	80,030
Due to the GNWT (Note 10)	(\$13,510)	24,313
Payroll Liabilities (Note 10)	2,939,618	989,548
Deferred Revenue (Note 11)	593,587	28,550
Post-Employment Benefits (Note 17)	3,023,696	3,561,071
Total Liabilities	<u>\$6,686,921</u>	<u>\$4,772,644</u>
Net Financial Resources	<u>\$4,341,279</u>	<u>\$3,344,330</u>
<u>Non-Financial Assets</u>		
Prepaid Expenses (Note 20)	\$0	\$0
Accumulated Fund Balance	<u>\$4,341,279</u>	<u>\$3,344,330</u>
Represented By:		
Operating Fund Balance	\$3,149,054	\$1,724,226
DEA Fund Balances	\$295,690	\$464,585
School Staffing Surpluses (Note 35)	\$896,534	\$1,155,519
Accumulated Fund Balance	<u>\$4,341,279</u>	<u>\$3,344,330</u>

Approved:


Chairperson


Comptroller

See attached notes and schedules.

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
CONSOLIDATED STATEMENT OF CHANGES IN NET DEBT
For the Year Ended June 30, 2019**

	Unaudited 2019 Budget	2019	2018
Operating Surplus/(Deficit) (Statement III)	(\$452,714)	\$998,146	\$1,436,624
Prior Year Adjustments	<u> </u>	<u>(1,197)</u>	<u>0</u>
Increase/(Decrease) in Net Financial Resources	(\$452,714)	\$996,949	\$1,436,624
Opening Net Financial Resources	<u>3,344,330</u>	<u>3,344,330</u>	<u>1,907,706</u>
Closing Net Financial Resources	<u><u>\$2,891,616</u></u>	<u><u>\$4,341,279</u></u>	<u><u>\$3,344,330</u></u>

See attached notes and schedules.

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
CONSOLIDATED STATEMENT OF OPERATIONS
For the Year Ended June 30, 2019**

	(Note 25) (unaudited) <u>2019 Budget</u>	<u>2019 Actual</u>	<u>2018 Actual</u>
<u>REVENUES</u>			
ECE Contributions			
ECE Regular Contributions	\$24,779,493	\$25,510,428	\$25,654,495
Other ECE Contributions	368,000	822,725	1,260,954
Total ECE Contributions	<u>\$25,147,493</u>	<u>\$26,333,153</u>	<u>\$26,915,449</u>
Other GNWT Contributions	\$688,597	\$199,174	\$294,152
Total GNWT Contributions	<u>\$25,836,090</u>	<u>\$26,532,328</u>	<u>\$27,209,601</u>
Other Education Bodies	\$0	\$0	\$0
Government of Canada			
Jordan's Principle	\$0	\$409,384	\$0
Other Government of Canada	0	0	0
Total Government of Canada	<u>\$0</u>	<u>\$409,384</u>	<u>\$0</u>
Generated Funds			
Investment Income	\$80,400	\$167,464	\$101,338
Non-GNWT Contributions	0	81,176	123,314
Donations	0	48,615	81,343
Other	65,501	322,298	232,820
Total Generated Funds	<u>\$145,901</u>	<u>\$619,555</u>	<u>\$538,816</u>
Total Revenues	<u>\$25,981,991</u>	<u>\$27,561,266</u>	<u>\$27,748,416</u>
<u>EXPENSES (Schedule 1)</u>			
Administration	\$2,494,933	\$2,293,716	\$2,289,524
School Programs	16,349,521	16,266,063	16,539,072
Inclusive Schooling	5,187,743	5,848,196	5,140,291
Indigenous Language and Education	2,045,967	2,155,145	2,342,905
Total Expenses	<u>\$26,078,164</u>	<u>\$26,563,121</u>	<u>\$26,311,792</u>
OPERATING SURPLUS/(DEFICIT)	<u><u>(\$96,173)</u></u>	<u>\$998,146</u>	<u>\$1,436,624</u>
Opening Fund Balance		<u>3,344,330</u>	<u>1,907,706</u>
Closing Fund Balance		<u><u>\$4,342,476</u></u>	<u><u>\$3,344,330</u></u>

See attached notes and schedules.

Statement IV

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
CONSOLIDATED STATEMENT OF CASH FLOW
For the Year Ended June 30, 2019**

	<u>2019</u>	<u>2018</u>
Cash Provided By (Used In):		
Operating Surplus/(Deficit)	\$998,146	\$1,436,624
Changes in Non-cash Assets and Liabilities		
Decrease (increase) due from Government of Canada	(\$21,218)	\$1,574
Decrease (increase) in accounts receivable	(119,442)	79,923
Increase (decrease) in acc. payroll/emp. deductions	1,950,070	(\$150,125)
Increase (decrease) in accounts payable	(83,888)	46,955
Increase (decrease) in trust liability	(2,178)	0
Increase (decrease) in deferred revenue	565,037	21,483
Increase (decrease) in post-employment benefits	-537,375	(\$402,793)
Decrease (increase) in prepaid expenses	<u>0</u>	<u>0</u>
Cash Provided by (Used In) Operating Transactions	<u>\$2,749,152</u>	<u>\$1,033,641</u>
Increase/(Decrease) in Cash and Cash Equivalents	<u>\$2,749,152</u>	<u>\$1,033,641</u>
Cash and Cash Equivalents at Beginning of Year	\$7,895,455	\$6,861,814
Cash and Cash Equivalents at End of Year *	<u><u>\$10,643,411</u></u>	<u><u>\$7,895,455</u></u>

* Cash and cash equivalents are represented by cash and short-term investments.

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
NOTES TO THE CONSOLIDATED CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2019

Note 1. Nature of the Organization

The Council was formerly known as the South Slave Divisional Board of Education. With the adoption of the new Education Act, its legal name is now the South Slave Divisional Education Council (Council).

The Council was established under the Education Act of the Government of the Northwest Territories by order of the Minister of Education dated July 1, 1991. Its purpose is to administer and maintain standards of educational programs defined under the Act in the member communities of the South Slave region.

Consequently, the Council is economically dependent upon funding from the Department of Education, Culture and Employment of the GNWT. Member communities have formed local District Education Authorities (DEA) which have assumed the responsibility of providing sufficient educational programs within their respective communities.

Note 2. Significant Accounting Policies

a) Basis of Accounting

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

b) Cash and Cash Equivalents

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

c) Financial Instruments

Financial assets originated or acquired or financial liabilities issued or assumed in an arm's length transaction are initially measured at their fair value. In the case of a financial asset or financial liability not subsequently 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.

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
NOTES TO THE CONSOLIDATED CONSOLIDATED FINANCIAL STATEMENTS**

June 30, 2019

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

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

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

d) Non-Financial Assets

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

e) Tangible Capital Assets

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

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
NOTES TO THE CONSOLIDATED CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2019

f) Revenue Recognition

Government Transfers:

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

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

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

GNWT – Regular Contributions:

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

Other Contributions:

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

Deferred Revenue:

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

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
NOTES TO THE CONSOLIDATED CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2019

Investment income:

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

Special Purpose Funds:

School activity funds which are fully controlled by the Council with respect to when and how the funds available can be disbursed are included in these financial statements. The funds reported are internally restricted as to purpose and may include the proceeds of fundraising and/or contributions or fees paid related to a specific planned benefit. Examples might include planned student trips or funds specifically designated for the purchase of equipment or materials required to support an activity.

Student activity funds which are controlled by students or parties other than the Council are not included in these financial statements even if custody of the funds is held by the Council. Examples might include student clubs or associations for which the Council has no on-going responsibility or liability for losses.

g) Budget Data

The *Education Act* of the NWT requires that the Council prepare an annual budget, as outlined in Sections 128 and 129.

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

Council 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*.

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

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

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
NOTES TO THE CONSOLIDATED CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2019

h) Measurement Uncertainty

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

i) Inventories Including Materials and Supplies

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

j) Payroll Liabilities

According to the Northwest Territories Teachers Association (NWTTA) and GNWT Collective Agreement, teaching staff have their salary issued by the GNWT bi-weekly pay system. NWTTA staff will have earned their annual salary by June 30th of each year which provides for continued payment during the summer. GNWT payroll for NWTTA staff starts with the annualized salary commitment for compensation and then allocates the complete payout of that value over the number of pay periods between August 1 and July 31 (usually 26). The pay periods that fall within the month of July therefore have to be accrued.

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

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

k) Post-Employment Benefits, Compensated Absences and Termination Benefits

Under the terms and conditions of employment, Council 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

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
NOTES TO THE CONSOLIDATED CONSOLIDATED FINANCIAL STATEMENTS**

June 30, 2019

include sick, special, parental and maternity leave. Accumulating non-vesting sick and special leave is 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 parental and maternity leave) has been prepared using data provided by the GNWT and assumptions based on management's best estimates.

l) Expenses

Expenses are reported 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.

Note 3. Future Accounting Changes

- a) Student Activity/Fiduciary funds policy under review for possible inclusion in Special Purpose Funds.

Note 4. Cash and Cash Equivalents

	<u>2019</u>	<u>2018</u>
Cash	\$10,588,171	\$7,815,425
Trust Assets	77,852	80,030
Bank Indebtedness	<u>(22,612)</u>	<u>0</u>
Total	<u>\$10,643,411</u>	<u>\$7,895,455</u>

Note 5. Special Purpose Funds

Nothing to report.

Note 6. Restricted Assets

Nothing to report.

Note 7. Portfolio Investments

Security	June 30 balance	Interest for year	March 31 balance	Date Purchased	Term	Maturity	Interest Rate
T-Bill (FR)	\$18,166.98	\$238.83	\$18,124.49	Unknown	n/a	n/a	n/a
GIC (FS)	\$177,276.77	\$897.53	\$177,276.77	2019/04/22	1 yr.	2020/04/20	2.7%
GIC (KFN)	\$5877.66	\$2.93	\$5,877.66	2019/06/27	2 mos. 30 days	2019/09/26	0.05%

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
NOTES TO THE CONSOLIDATED CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2019

Note 8. Accounts Receivable

	<u>2019 Net</u>	<u>2018 Net</u>
GNWT – Finance	\$ 20,605	\$ 11,950
GNWT – MACA	20,000	0
Aurora College	9,849	4,410
GNWT – ITI	30,000	0
GNWT – ECE	<u>91,223</u>	<u>84,797</u>
Total due from GNWT	\$171,677	\$101,157
Due from Government of Canada	21,218	0
Other	<u>169,284</u>	<u>120,362</u>
Total Receivables	<u>\$362,179</u>	<u>\$221,519</u>

Note 9. Inventories

Not applicable.

Note 10. Accounts Payable and Accrued Liabilities

	<u>2019</u>	<u>2018</u>
Deninu School	\$ 5,000	\$ 0
Diamond Jenness	1,703	0
Joseph Burr Tyrrell	1,500	0
Paul William Kaeser	1,425	0
GNWT – Dept of Finance	0	972
GNWT – Dept. of Education, Culture & Employment	0	23,341
<u>Payroll Liabilities</u>		
To GNWT (Finance)	\$2,858,916	989,548
Government of Canada	1,329	0
Annual/Lieu	56,235	0
WSCC	<u>0</u>	<u>0</u>
Total Due to GNWT	\$2,926,108	\$1,013,861
Other	<u>29,478</u>	<u>89,132</u>
Total Accounts Payable	<u>\$2,955,586</u>	<u>\$1,102,993</u>

Note 11. Deferred Revenue

	<u>2019</u>	<u>2018</u>
Self-Regulation resources (from ECE)	\$ 0	\$ 1,278
Child/Youth Resiliency – Chief Sunrise (MACA)	0	13,636
Child/Youth Resiliency - Deninu (MACA)	0	13,636
Take a Kid Gardening - K'atlodeeche (ITI)	3,512	0
Take a Kid Gardening – Lutsel K'e (ITI)	4,750	0
Library Funding – Deninu (ECE)	<u>2,397</u>	<u>0</u>
Total GNWT	\$ 10,659	\$ 28,550
Jordan's Principle	<u>582,928</u>	<u>0</u>
Total Deferred Revenue	<u>\$ 593,587</u>	<u>\$ 28,550</u>

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
NOTES TO THE CONSOLIDATED CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2019

Note 12. Contribution Repayable

Nothing to report.

Note 13. Due To/From the Government of Canada

Due from the Gov't of Canada – Jordan's Principle (Lutsel K'e) - \$21,218

14. Capital Lease Obligations

Nothing to report.

15. Pensions

Nothing to report.

16. Long-term Debt

Nothing to report

17. Post-Employment Benefits, Compensated Absences and Termination Benefits

In addition to pension benefits the Council provides severance (resignation and retirement), removal and compensated absences (sick, special, parental and maternity 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 Council employees based on the type of termination (resignation vs. retirement) and appropriate combinations that include inputs such as when the employee was hired, the rate of pay, the number of years of continuous employment and age and the benefit is subject to maximum benefit limits. Removal benefits are subject to several criteria, the main ones being location of hire, employee category and length of service. The benefits under these two categories were valued using the projected unit credit methodology.

Compensated absence benefits generally accrue as employees render service and are paid upon the occurrence of an event resulting in eligibility for benefits under the terms of the plan. Events include, but are not limited to, employee or dependant 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.

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
NOTES TO THE CONSOLIDATED CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2019

Valuation result

The actuarial valuation was completed as at March 31, 2019. The effective date of the next actuarial valuation is March 31, 2020. The liabilities are actuarially determined as the present value of the accrued benefits at February 17, 2018 and the results extrapolated the June 30, 2019. The values presented below are for all of the benefits under the Compensated Absences and Termination Benefits for the consolidated Government.

	Severance and Removal \$	Compensated Absences \$	2019 \$	2018 \$
Changes in Obligation				
Accrued benefit obligations at beginning of year	\$1,657,351	\$476,628	\$2,133,979	\$2,457,242
Current period benefit cost	\$87,594	\$30,005	\$117,599	\$119,936
Interest accrued	\$60,106	\$17,669	\$77,774	\$77,305
Benefits payments	(\$470,564)	(\$45,734)	(\$516,298)	(\$398,797)
Plan amendments	\$0	\$0	\$0	\$0
Actuarial (gains)/losses	\$459,646	\$29,112	\$488,759	(\$121,707)
Accrued benefit obligations at end of year	\$1,794,133	\$507,680	\$2,301,813	\$2,133,979
Surplus/(deficit) at end of year	(\$1,794,133)	(\$507,680)	(\$2,301,813)	(\$2,457,242)
Unamortized net actuarial (gain)/loss	(\$779,156)	\$57,274	(\$721,883)	(\$1,506,621)
Net future obligation	(\$2,573,289)	(\$450,406)	(\$3,023,696)	(\$3,963,864)
Other employee future benefits	\$0	\$0	\$0	\$0
Other compensated absences	\$0	\$0	\$0	\$0
Total employee future benefits and compensated absences	(\$3,110,968)	(\$450,102)	(\$3,561,071)	(\$3,561,071)
Benefits Expense				
Current period benefit cost	\$87,594	\$30,005	\$117,599	\$119,936
Interest accrued	\$60,106	\$17,669	\$77,774	\$77,305
Plan amendments	\$0	\$0	\$0	\$0
Amortization of actuarial gains	(\$214,815)	(\$1,636)	(\$216,450)	(\$201,237)
Total Expense	(\$67,115)	\$46,038	(\$21,077)	(\$3,996)

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
NOTES TO THE CONSOLIDATED CONSOLIDATED FINANCIAL STATEMENTS**

June 30, 2019

The discount rate used to determine the accrued benefit obligation is an average of 3.20%. No inflation rate was applied. The expected payments during the next five fiscal years are:

	Severance & Removal \$	Compensated Absences \$	Total \$
2020	\$303,597	\$74,394	\$377,991
2021	\$244,467	\$63,578	\$308,045
2022	\$218,438	\$57,746	\$276,184
2023	\$189,095	\$52,675	\$241,770
2024	\$150,129	\$47,609	\$197,738
	\$1,105,726	\$296,002	\$1,401,728

18. Trust Assets Under Administration

	<u>2019</u>	<u>2018</u>
Andrew John Piche Scholarship Fund	\$77,852	\$80,030

19. Tangible Capital Assets

Nothing to report.

20. Prepaid Expenses

Nothing to report.

21. GNWT Assests Provided at no Cost.

	<u>Cost</u>	<u>Acc. Amort.</u>	<u>2019 NBV</u>	<u>2018 NBV</u>
Joseph Burr Tyrrell School	\$9,505,610	\$5,318,742	\$4,186,868	\$4,399,171
Paul William Kaeser School	\$8,070,058	\$5,412,736	\$2,657,321	\$2,512,580
Deninu School	\$5,197,266	\$5,197,266	\$0	\$0
Lutsel K'e Dene School	\$16,791,305	\$2,172,080	\$14,619,225	\$393,913
Princess Alexandra School	\$7,672,236	\$5,510,319	\$2,161,916	\$2,439,207
Diamond Jenness School	\$34,298,324	\$12,830,441	\$21,467,884	\$22,741,016
Harry Camsell School	\$6,615,080	\$4,335,343	\$2,279,737	\$2,452,389

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
NOTES TO THE CONSOLIDATED CONSOLIDATED FINANCIAL STATEMENTS**

June 30, 2019

Chief Sunrise Education Ctr.	\$2,444,710	\$1,175,093	\$1,269,617	\$1,342,389
DJSS Trades Building	\$2,423,804	\$526,898	\$1,896,906	\$1,957,446
PWK High School Seacan	\$687,229	\$377,976	\$309,253	\$355,069
PWK Welding Shop	\$389,368	\$45,426	\$343,942	\$353,676
	\$93,094,990	\$42,902,320	\$51,192,670	\$39,367,238

22. Contractual Obligations

	2020	2021	2022	2023	2024	Total
<u>Equipment</u>						
Xerox WC7845i	\$5,874	\$5,784				\$11,568
Pitney Bowes	\$1,592	\$1,592	\$1,592	\$272		\$5,048
Altalink B8065	\$2,453	\$2,453	\$2,453	\$1,227		\$8,586
<u>Commercial Lease</u>						
Fort Smith Constr.	\$163,615	\$163,615	\$163,615	\$163,615	\$54,538	\$708,999
Total	\$173,444	\$173,444	\$167,660	\$165,114	\$54,538	\$734,201

23. Contingencies

Nothing to report.

24. Related Parties and Inter-Entity Transactions

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

Accounts Payable

	<u>2019</u>	<u>2018</u>
Dept. of Finance	\$2,858,916	\$ 989,548

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
NOTES TO THE CONSOLIDATED CONSOLIDATED FINANCIAL STATEMENTS**

June 30, 2019

Dept. of Education, Culture and Employment	0	23,341
Dept. of Finance	0	972
Deninu School	5,000	0
Diamond Jenness Secondary School	1,703	0
Joseph Burr Tyrrell School	1,500	0
Paul William Kaeser School	1,425	0
 <u>Accounts Receivable</u>		
Fort Smith DEA	\$ 21,602	0
Princess Alexandra School	156	0
Joseph Burr Tyrrell School	2,249	0
Dept. of Finance	20,605	11,950
Dept. of ITI	30,000	0
Dept. of Education, Culture and Employment	91,223	84,797
Dept. of MACA	20,000	0
Aurora College	9,849	4,410

25. Budget Data

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

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

The budget figures presented are those approved by the Minister of Education, Culture and Employment on September 13, 2018 and have not been audited.

26. Economic Dependence

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

27. Financial Instruments

The Council's carrying value of cash, accounts receivable, due from the GNWT, accounts payable and accrued liabilities, due to the GNWT, accrued salaries and the trust

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
NOTES TO THE CONSOLIDATED CONSOLIDATED FINANCIAL STATEMENTS**

June 30, 2019

liability approximate fair value due to the immediate and short-term maturity of these instruments.

The Council's carrying value of the accrued leave and termination benefits approximates fair value due to the information readily available in the NWTTA, UNW and Senior Manager's Handbook.

It is management's opinion that the Council is not exposed to significant interest rate, currency, market, credit, liquidity or cash flow risks arising from these financial instruments and that there are no significant concentrations of such risk.

28. Expenses by Object

	<u>2019 Budget</u>	<u>2019 Actual</u>	<u>2018 Actual</u>
Compensation	\$22,813,609	\$22,721,942	\$22,494,778
Other	3,144,598	3,841,189	3,817,015
Total	<u>\$25,958,207</u>	<u>\$26,563,131</u>	<u>\$26,311,792</u>

29. Subsequent Events

Nothing to report.

30. Comparative Figures

Nothing to report.

31. ECE Other Contributions

Self-Regulations Resources	\$	8,278
Career Coordinator		148,986
Northern Distance Learning		35,091
TLC Funding		132,000
French (FSL) Funding		288,000
Trades Awareness		53,199
Post-Intensive French		58,800
Lunch meeting re: school reno in Lutsel K'e		750
Health and Wellness Curriculum		25,970
Career Counselling Review		40,020
French Monitor Assistance		2,011
 K'atlodeeche Dictionary Project (repayment)		 (2,983)
Library Funding		32,603
Total	<u>\$</u>	<u>822,725</u>

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
NOTES TO THE CONSOLIDATED CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2019

32. GNWT Other Contributions

<u>Health & Social Services</u>	
Drop the Pop	\$ 15,909
Spirit Novel re-print	5,580
<u>Energy & Natural Resources</u>	
Take a Kid Trapping	39,190
<u>Municipal & Community Affairs</u>	
Youth Corps	20,000
Child/Youth Resiliency	40,908
Active After School	46,800
Regional Youth Sports	2,250
<u>Industry, Tourism & Investment</u>	
Forestry Program	2,861
Take A Kid Gardening	788
<u>Finance</u>	
Tech Intern	<u>24,889</u>
Total	<u>\$199,174</u>

33. Contingent Assets

Nothing to report.

34. Contractual Rights

Nothing to report.

35. Commitments Against Surplus

The Council currently has approved commitments against its surplus of \$896,534 consisting mainly of school staffing surpluses as detailed in Schedule 28 to the financial statements.

Schedule 1

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
CONSOLIDATED SCHEDULE OF EXPENSES
For the Year Ended June 30, 2019**

School Programs	Inclusive Schooling	Admin.	Indigenous Language	Fiscal & Transfers	Total
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Salaries					
Teachers	\$2,167,328	\$0	\$1,123,812	\$0	\$16,040,856
Instruction Assistants	\$2,625,354	\$0	\$281,151	\$0	\$2,906,505
Non-Instructional Staff	\$341,207	\$1,448,590	\$75,898	\$0	\$3,526,746
Board/Trustee Honoraria	\$0	\$40,347	\$15,430	\$0	\$57,497

Employee Benefits					
Employee Benefits/Allowances	\$66,583	\$10,613	\$21,307	\$0	\$257,315
Leave & Termination Benefits	\$121,943	\$9,988	\$39,022	\$0	-\$66,977

Services Purchased/Contracted					
Professional/Technical Services	\$79,690	\$39,035	\$9,142	\$0	\$346,532
Postage/Communication	\$0	\$44,057	\$73	\$0	\$96,186
Utilities	\$0	\$90	\$0	\$0	\$2,290
Travel	\$146,978	\$94,806	\$90,891	\$0	\$468,253
Student Travel	\$0	\$0	\$0	\$0	\$29,454
Advertising/Printing/Publishing	\$3,635	\$11,306	\$46,294	\$0	\$65,417
Maintenance/Repair	\$1,166	\$70,583	\$3,570	\$0	\$88,377
Rentals/Leases	\$2,191	\$187,450	\$4,368	\$0	\$273,277
Contracted Services	\$32,394	\$17,895	\$119,981	\$0	\$556,084

Materials/Supplies/Freight					
Materials	\$251,490	\$317,915	\$321,524	\$0	\$1,875,399
Freight	\$8,237	\$7,081	\$2,683	\$0	\$39,910

Total	\$5,848,196	\$2,299,757	\$2,155,145	\$0	\$26,563,121
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FORT SMITH DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
as at June 30, 2019

	<u>2019</u>	<u>2018</u>
<u>Financial Assets</u>		
Cash and Cash Equivalents	\$78,903	\$86,187
Cash Held in Trust	77,852	80,030
Other Accounts Receivable (net)	<u>0</u>	<u>24,020</u>
Total Financial Assets	<u>\$156,755</u>	<u>\$190,237</u>
<u>Liabilities</u>		
Accounts Payable & Accrued Liabilities	(\$3)	(\$152)
Trust Liability	<u>77,852</u>	<u>80,030</u>
Total Liabilities	<u>\$77,849</u>	<u>\$79,878</u>
Net Financial Resources	<u>\$78,906</u>	<u>\$110,359</u>
Fund Balance	<u><u>\$78,906</u></u>	<u><u>\$110,359</u></u>

**FORT SMITH DISTRICT EDUCATION AUTHORITY
STATEMENT OF OPERATIONS
For the Year Ended June 30, 2019**

	<u>2019 Budget (unaudited)</u>	<u>2019 Actual</u>	<u>2018 Actual</u>
<u>REVENUES</u>			
ECE Contributions			
ECE Regular Contributions	\$543,776	\$543,776	\$581,931
Other ECE Contributions	0	47,699	139,679
Total ECE Contributions	<u>\$543,776</u>	<u>\$591,475</u>	<u>\$721,610</u>
Other GNWT Contributions	\$0	\$36,000	\$25,722
Total GNWT Contributions	<u>\$543,776</u>	<u>\$627,475</u>	<u>\$747,332</u>
Government of Canada Contributions			
Jordan's Principle	\$0	\$0	\$0
Other Government of Canada	0	0	0
Total Government of Canada Contributions	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Generated Funds			
Investment Income	\$400	\$898	\$548
Other	48,000	127,287	106,141
Total Generated Funds	<u>\$48,400</u>	<u>\$128,184</u>	<u>\$106,690</u>
Total Revenues	<u>\$592,176</u>	<u>\$755,659</u>	<u>\$854,022</u>
<u>EXPENSES (Schedule 4)</u>			
Administration	\$69,600	\$114,205	\$116,730
School Programs	406,475	486,620	623,211
Inclusive Schooling	33,460	50,497	52,197
Indigenous Language and Education	100,166	134,593	118,582
Total Expenses	<u>\$609,701</u>	<u>\$785,914</u>	<u>\$910,720</u>
Operating Surplus/(Deficit)	<u>(\$17,525)</u>	<u>(\$30,255)</u>	<u>(\$56,698)</u>
Fund Balance at beginning of year		110,359	167,057
Prior Period Adjustment		<u>(\$1,198)</u>	<u>0</u>
Fund Balance at end of year		<u>\$78,906</u>	<u>\$110,359</u>

**FORT SMITH DISTRICT EDUCATION AUTHORITY
SCHEDULE OF EXPENSES
For the Year Ended June 30, 2019**

School Programs	Inclusive Schooling	Admin.	Indigenous Language	Fiscal & Transfers	Total
\$2,249					\$2,249
					\$0
		\$76,846			\$76,846
					\$0

Salaries

Teachers
Instruction Assistants
Non-Instructional Staff
Board/Trustee Honoraria

Employee Benefits

Employee Benefits/Allowances
Leave & Termination Benefits

					\$0
					\$0

Services Purchased/Contracted

Professional/Technical Services
Postage/Communication
Utilities
Travel
Student Travel
Advertising/Printing/Publishing
Maintenance/Repair
Rentals/Leases
Contracted Services

\$27,875		\$3,097			\$30,972
					\$0
					\$0
					\$0
					\$0
\$4,719					\$4,719
\$16,495		\$1,833			\$18,328
\$88,994					\$88,994

Materials/Supplies/Freight

Materials
Freight

\$346,288	\$50,497	\$32,429	\$134,593		\$563,807
					\$0

Total

\$486,620	\$50,497	\$114,205	\$134,593	\$0	\$785,914
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**HAY RIVER DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
as at June 30, 2019**

	<u>2019</u>	<u>2018</u>
<u>Financial Assets</u>		
Cash and Cash Equivalents	\$663,048	\$135,605
Due from the GNWT	0	0
Other Accounts Receivable (net)	22,037	6,331
	<hr/>	<hr/>
Total Financial Assets	\$685,085	\$141,936
<u>Liabilities</u>		
Accounts Payable & Accrued Liabilities	\$6,137	\$2,459
Deferred Revenue	\$519,837	\$2,459
	<hr/>	<hr/>
Total Liabilities	\$525,974	\$2,459
Net Financial Resources	\$159,111	\$139,477
	<hr/>	<hr/>
Fund Balance	\$159,111	\$139,477
	<hr/> <hr/>	<hr/> <hr/>

HAY RIVER DISTRICT EDUCATION AUTHORITY
STATEMENT OF OPERATIONS
For the Year Ended June 30, 2019

	2019 Budget (unaudited)	<u>2019 Actual</u>	<u>2018 Actual</u>
<u>REVENUES</u>			
ECE Contributions			
ECE Regular Contributions	\$645,673	\$645,673	\$615,915
Other ECE Contributions	0	247,432	134,215
Total ECE Contributions	<u>\$645,673</u>	<u>\$893,105</u>	<u>\$750,130</u>
Other GNWT Contributions	\$0	\$18,051	\$92,501
Total GNWT Contributions	<u>\$645,673</u>	<u>\$911,156</u>	<u>\$842,631</u>
Government of Canada Contributions			
Jordan's Principle	\$0	\$208,207	\$0
Other Government of Canada	0	0	0
Total Government of Canada Contributions	<u>\$0</u>	<u>\$208,207</u>	<u>\$0</u>
Generated Funds			
Investment Income	\$0	\$458	\$502
Other	17,501	72,261	29,450
Total Generated Funds	<u>\$17,501</u>	<u>\$72,719</u>	<u>\$29,952</u>
Total Revenues	<u>\$663,174</u>	<u>\$1,192,082</u>	<u>\$872,583</u>
<u>EXPENSES (Schedule 7)</u>			
Administration	\$120,476	\$121,694	\$149,061
School Programs	380,797	673,716	703,449
Inclusive Schooling	45,230	269,543	0
Indigenous Language and Education	116,671	107,495	79,968
Total Expenses	<u>\$663,174</u>	<u>\$1,172,448</u>	<u>\$932,478</u>
Operating Surplus/(Deficit)	<u>\$0</u>	<u>\$19,634</u>	<u>(\$59,895)</u>
Fund Balance at beginning of year		<u>139,477</u>	<u>199,372</u>
Fund Balance at end of year		<u>\$159,111</u>	<u>\$139,477</u>

Schedule 7

HAY RIVER DISTRICT EDUCATION AUTHORITY
 SCHEDULE OF EXPENSES
 For the Year Ended June 30, 2019

School Programs	Inclusive Schooling	Admin.	Indigenous Language	Fiscal & Transfers	Total
					\$0
	\$269,543		\$25,739		\$295,282
		\$106,481			\$106,481
		\$11,375			\$11,375

Salaries

Teachers
 Instruction Assistants
 Non-Instructional Staff
 Board/Trustee Honoraria

Employee Benefits

Employee Benefits/Allowances
 Leave & Termination Benefits

Services Purchased/Contracted

Professional/Technical Services
 Postage/Communication
 Utilities
 Travel
 Student Travel
 Advertising/Printing/Publishing
 Maintenance/Repair
 Rentals/Leases
 Contracted Services

Materials/Supplies/Freight

Materials
 Freight

Total

					\$0
					\$0

\$108,680					\$108,680
\$22,513		\$2,914			\$25,427
					\$0
					\$0
\$600					\$600
					\$0
					\$0
\$30,625					\$30,625
\$155,337					\$155,337

\$347,850		\$924	\$81,756		\$430,530
\$8,111					\$8,111

\$673,716	\$269,543	\$121,694	\$107,495	\$0	\$1,172,448
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K'ATLODEECHE FIRST NATIONS DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
as at June 30, 2019

	<u>2019</u>	<u>2018</u>
<u>Financial Assets</u>		
Cash and Cash Equivalents	\$51,938	\$50,145
Other Accounts Receivable (net)	4,970	6,900
	<u> </u>	<u> </u>
Total Financial Assets	<u>\$56,908</u>	<u>\$57,045</u>
<u>Liabilities</u>		
Accounts Payable & Accrued Liabilities	\$11,317	\$5,141
Deferred Revenue	25,547	1,278
	<u> </u>	<u> </u>
Total Liabilities	<u>\$36,864</u>	<u>\$6,419</u>
Net Financial Resources	<u>\$20,044</u>	<u>\$50,626</u>
Fund Balance	<u>\$20,044</u>	<u>\$50,626</u>

K'ATLODEECHE FIRST NATIONS DISTRICT EDUCATION AUTHORITY
STATEMENT OF OPERATIONS
For the Year Ended June 30, 2019

	2019 Budget (unaudited)	2019 Actual	2018 Actual
<u>REVENUES</u>			
ECE Contributions			
Regular ECE Contributions	\$59,990	\$59,990	\$81,079
Other ECE Contributions	0	32,814	26,342
Total ECE Contributions	\$59,990	\$92,804	\$107,421
Other GNWT Contributions	\$0	\$29,824	\$39,278
Total GNWT Contributions	\$59,990	\$122,627	\$146,700
Government of Canada Contributions			
Jordan's Principle	\$0	\$34,768	\$0
Other Government of Canada	0	0	0
Total Government of Canada Contributions	\$0	\$34,768	\$0
Generated Funds			
Investment Income	\$0	\$3	\$3
Donations	\$0	\$2,220	\$21,550
Other	0	15,776	26,151
Total Generated Funds	\$0	\$17,999	\$47,704
Total Revenues	\$59,990	\$175,394	\$194,404
<u>EXPENSES (Schedule 7)</u>			
Administration	\$31,600	\$24,582	\$49,101
School Programs	13,900	120,447	66,498
Inclusive Schooling	0	34,768	3,463
Indigenous Language and Education	26,021	26,180	39,389
Total Expenses	\$71,521	\$205,976	\$158,451
Operating Surplus/(Deficit)	(\$11,531)	(\$30,582)	\$35,953
Fund Balance at beginning of year		\$50,626	\$14,673
Fund Balance at end of year		\$20,044	\$50,626

K'ATLODEECHE FIRST NATIONS DISTRICT EDUCATION AUTHORITY

SCHEDULE OF EXPENSES

For the Year Ended June 30, 2019

School Programs	Inclusive Schooling	Admin.	Indigenous Language	Fiscal & Transfers	Total
-----------------	---------------------	--------	---------------------	--------------------	-------

\$43,642					\$43,642
	\$34,768				\$34,768
					\$0
\$1,720		\$5,100	\$9,675		\$16,495

Salaries

Teachers
 Instruction Assistants
 Non-Instructional Staff
 Board/Trustee Honoraria

Employee Benefits

Employee Benefits/Allowances
 Leave & Termination Benefits

					\$0
					\$0

Services Purchased/Contracted

Professional/Technical Services
 Postage/Communication
 Utilities
 Travel
 Student Travel
 Advertising/Printing/Publishing
 Maintenance/Repair
 Rentals/Leases
 Contracted Services

		\$3,342			\$0
					\$3,342
					\$0
\$6,364		\$699	\$617		\$7,680
					\$0
					\$0
\$7,174		\$3,596	\$1,462		\$8,636
		\$7,470	\$400		\$3,596
\$4,940					\$12,810

Materials/Supplies/Freight

Materials
 Freight

\$56,608		\$4,376	\$14,025		\$75,010
					\$0

\$120,447	\$34,768	\$24,562	\$26,180	\$0	\$205,976
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Total

FORT RESOLUTION DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
as at June 30, 2019

	<u>2019</u>	<u>2018</u>
<u>Financial Assets</u>		
Cash and Cash Equivalents	\$77,138	\$151,624
Due from GNWT	0	0
Other Accounts Receivable (net)	<u>0</u>	<u>0</u>
Total Financial Assets	<u>\$77,138</u>	<u>\$151,624</u>
<u>Liabilities</u>		
Payroll Liabilities	\$4,615	\$960
Deferred Revenue	<u>28,933</u>	<u>0</u>
Total Liabilities	<u>\$33,548</u>	<u>\$960</u>
Net Financial Resources	<u>\$43,590</u>	<u>\$150,664</u>
Fund Balance	<u><u>\$43,590</u></u>	<u><u>\$150,664</u></u>

**FORT RESOLUTION DISTRICT EDUCATION AUTHORITY
STATEMENT OF OPERATIONS
For the Year Ended June 30, 2019**

	2019 Budget (unaudited)	<u>2019 Actual</u>	<u>2018 Actual</u>
<u>REVENUES</u>			
ECE Contributions			
Regular ECE Contributions	\$58,636	\$58,636	\$116,356
Other ECE Contributions	0	49,232	122,971
Total ECE Contributions	<u>\$58,636</u>	<u>\$107,868</u>	<u>\$239,327</u>
Other GNWT Contributions	\$0	\$32,686	\$59,357
Total GNWT Contributions	<u>\$58,636</u>	<u>\$140,554</u>	<u>\$298,684</u>
Government of Canada Contributions			
Jordan's Principle	\$0	\$71,909	\$0
Other Government of Canada	0	0	0
Total Government of Canada Contributions	<u>\$0</u>	<u>\$71,909</u>	<u>\$0</u>
Generated Funds			
Investment Income	\$0	\$239	\$126
Other	0	26,650	35,000
Total Generated Funds	<u>\$0</u>	<u>\$26,889</u>	<u>\$35,126</u>
Total Revenues	<u>\$58,636</u>	<u>\$239,352</u>	<u>\$333,810</u>
<u>EXPENSES (Schedule 7)</u>			
Administration	\$33,500	\$49,214	\$41,101
School Programs	5,136	198,897	151,959
Inclusive Schooling	0	73,333	31,935
Indigenous Language and Education	20,000	24,981	50,208
Total Expenses	<u>\$58,636</u>	<u>\$346,425</u>	<u>\$275,202</u>
Operating Surplus/(Deficit)	<u>\$0</u>	<u>(\$107,074)</u>	<u>\$58,608</u>
Fund Balance at beginning of year		<u>150,664</u>	<u>92,056</u>
Fund Balance at end of year		<u>\$43,590</u>	<u>\$150,664</u>

Schedule 13

FORT RESOLUTION DISTRICT EDUCATION AUTHORITY
 SCHEDULE OF EXPENSES
 For the Year Ended June 30, 2019

School Programs	Inclusive Schooling	Admin.	Indigenous Language	Fiscal & Transfers	Total
					\$0
					\$0
\$36,585	\$73,333				\$109,918
		\$9,975	\$125		\$10,100

Salaries

Teachers
 Instruction Assistants
 Non-Instructional Staff
 Board/Trustee Honoraria

Employee Benefits

Employee Benefits/Allowances
 Leave & Termination Benefits

					\$0
					\$0

Services Purchased/Contracted

Professional/Technical Services
 Postage/Communication
 Utilities
 Travel
 Student Travel
 Advertising/Printing/Publishing
 Maintenance/Repair
 Rentals/Leases
 Contracted Services

\$2,815					\$2,815
		\$6,332			\$6,332
\$2,200		\$90			\$2,290
\$5,387			\$1,050		\$6,437
\$9,097					\$9,097
		\$5,563			\$5,563
					\$0
\$30,030		\$2,812			\$32,842
\$35,481			\$14,600		\$50,081

Materials/Supplies/Freight

Materials
 Freight

\$76,140		\$24,441	\$9,187		\$109,768
\$1,162			\$19		\$1,181

Total

\$198,897	\$73,333	\$49,214	\$24,981	\$0	\$346,425
------------------	-----------------	-----------------	-----------------	------------	------------------

**LUTSEL K'E DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
as at June 30, 2019**

	<u>2019</u>	<u>2018</u>
<u>Financial Assets</u>		
Cash and Cash Equivalents	\$0	\$8,906
Other Accounts Receivable (net)	24,418	4,800
Total Financial Assets	<u>\$24,418</u>	<u>\$13,706</u>
<u>Liabilities</u>		
Bank Indebtedness	\$22,612	\$0
Deferred Revenue	4,750	0
Accounts Payable & Accrued Liabilities	3,016	245
Total Liabilities	<u>\$30,378</u>	<u>\$245</u>
Net Financial Resources	<u>(\$5,960)</u>	<u>\$13,460</u>
Fund Balance	<u>(\$5,960)</u>	<u>\$13,460</u>

**LUTSEL K'E DISTRICT EDUCATION AUTHORITY
STATEMENT OF OPERATIONS
For the Year Ended June 30, 2019**

	2019 Budget (unaudited)	2019 Actual	2018 Actual
<u>REVENUES</u>			
ECE Contributions			
Regular ECE Contributions	\$93,153	\$93,153	\$100,806
Other ECE Contributions	0	750	62,807
Total ECE Contributions	\$93,153	\$93,903	\$163,613
Other GNWT Contributions	\$0	\$38,036	\$21,636
Total GNWT Contributions	\$93,153	\$131,939	\$185,249
Government of Canada Contributions			
Jordan's Principle	\$0	\$21,221	\$0
Other Government of Canada	0	0	0
Total Government of Canada Contributions	\$0	\$21,221	\$0
Generated Funds			
Investment Income	\$0	\$0	\$0
Donations	0	46,395	59,790
Other	0	5,000	17,050
Total Generated Funds	\$0	\$51,395	\$76,840
Total Revenues	\$93,153	\$204,555	\$262,089
<u>EXPENSES (Schedule 7)</u>			
Administration	\$43,556	\$32,877	\$31,263
School Programs	36,097	121,218	139,221
Inclusive Schooling	0	25,047	3,889
Indigenous Language and Education	13,500	44,833	82,114
Total Expenses	\$93,153	\$223,975	\$256,486
Operating Surplus/(Deficit)	\$0	(\$19,420)	\$5,603
Fund Balance at beginning of year		13,460	7,857
Fund Balance at end of year		(\$5,960)	\$13,460

LUTSEL K'E DISTRICT EDUCATION AUTHORITY
 SCHEDULE OF EXPENSES
 For the Year Ended June 30, 2019

School Programs	Inclusive Schooling	Admin.	Indigenous Language	Fiscal & Transfers	Total
-----------------	---------------------	--------	---------------------	--------------------	-------

					\$0
	\$11,161				\$11,161
					\$0
		\$8,097			\$8,097

Salaries
 Teachers
 Instruction Assistants
 Non-Instructional Staff
 Board/Trustee Honoraria

					\$0
					\$0

Employee Benefits
 Employee Benefits/Allowances
 Leave & Termination Benefits

					\$0
\$1,668		\$1,566	\$289		\$3,523
					\$0
\$500		\$482	\$2,422		\$3,404
\$19,757					\$19,757
\$1,795					\$1,795
\$1,166	\$1,166	\$1,166	\$2,108		\$5,606
\$2,118	\$1,518	\$2,189	\$4,368		\$10,194
\$18,663	\$1,090	\$9,300	\$21,520		\$50,573

Services Purchased/Contracted
 Professional/Technical Services
 Postage/Communication
 Utilities
 Travel
 Student Travel
 Advertising/Printing/Publishing
 Maintenance/Repair
 Rentals/Leases
 Contracted Services

\$63,774	\$10,112	\$7,884	\$14,125		\$95,896
\$11,778		\$2,193			\$13,971

Materials/Supplies/Freight
 Materials
 Freight

\$121,218	\$25,047	\$32,877	\$44,833	\$0	\$223,975
------------------	-----------------	-----------------	-----------------	------------	------------------

Total

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
NON-CONSOLIDATED STATEMENT OF FINANCIAL POSITION
as at June 30, 2019**

	<u>2019</u>	<u>2018</u>
<u>Financial Assets</u>		
Cash and Cash Equivalents	\$9,717,144	\$7,382,960
Due from the GNWT	171,677	101,157
Other Accounts Receivable	166,283	99,712
	<u> </u>	<u> </u>
Total Financial Assets	<u>\$10,055,104</u>	<u>\$7,583,829</u>
<u>Liabilities</u>		
Current		
Accounts Payable and Accrued Liabilities	\$46,607	\$86,748
Due to the GNWT	(10,310)	39,446
Payroll Liabilities	2,935,003	989,548
Deferred Revenue	14,520	27,272
Post-Employment Benefits	3,023,696	3,561,071
	<u> </u>	<u> </u>
Total Liabilities	<u>\$6,009,516</u>	<u>\$4,704,084</u>
Net Financial Resources	<u>\$4,045,588</u>	<u>\$2,879,745</u>
<u>Non-Financial Assets</u>		
Prepaid Expenses (Note 20)	\$0	\$0
Accumulated Fund Balance	<u>\$4,045,588</u>	<u>\$2,879,745</u>

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
NON-CONSOLIDATED STATEMENT OF CHANGES IN NET DEBT
For the Year Ended June 30, 2019**

	<u>2019</u>	<u>2018</u>
Annual Surplus/(Deficit) (Schedule 19)	\$1,165,843	\$1,453,053
Prior Year Adjustments	<u>0</u>	<u>0</u>
Increase/(Decrease) in Net Financial Resources	\$1,165,843	\$1,453,053
Opening net Financial Resources	<u>2,879,745</u>	<u>1,426,692</u>
Closing Net Financial Resources	<u><u>\$4,045,588</u></u>	<u><u>\$2,879,745</u></u>

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
NON-CONSOLIDATED STATEMENT OF OPERATIONS
For the Year Ended June 30, 2019**

	2019 Budget (unaudited)	<u>2019 Actual</u>	<u>2018 Actual</u>
<u>REVENUES</u>			
ECE Contributions			
Regular ECE Contributions	\$24,754,493	\$25,485,428	\$25,671,174
Other ECE Contributions	368,000	788,094	1,094,716
Total ECE Contributions	<u>\$25,122,493</u>	<u>\$26,273,522</u>	<u>\$26,765,890</u>
Other GNWT Contributions	\$534,000	\$44,578	\$55,658
Total GNWT Contributions	<u>\$25,656,493</u>	<u>\$26,318,100</u>	<u>\$26,821,548</u>
Government of Canada Contributions			
Jordan's Principle	\$0	\$73,280	\$0
Other Government of Canada	\$0	\$0	0
Total Government of Canada Contributions	<u>\$0</u>	<u>\$73,280</u>	<u>\$0</u>
Other Education Bodies	\$0	\$0	\$0
Generated Funds			
Investment Income	\$80,000	\$165,867	\$100,159
Non-GNWT Contributions	0	81,176	123,314
Donations	0	0	3
Other	0	75,324	44,529
Total Generated Funds	<u>\$80,000</u>	<u>\$322,368</u>	<u>\$268,004</u>
Total Revenues	<u>\$25,736,493</u>	<u>\$26,713,747</u>	<u>\$27,089,552</u>
<u>EXPENSES</u>			
Administration	\$2,196,201	\$1,957,185	\$1,902,266
School Programs	15,507,116	14,679,033	14,986,170
Inclusive Schooling	5,109,053	5,395,008	5,048,807
Indigenous Language and Education	1,769,609	1,812,065	2,135,186
Transfers to DEAs	1,376,228	1,704,613	1,564,070
Total Expenses	<u>\$25,958,207</u>	<u>\$25,547,904</u>	<u>\$25,636,499</u>
Operating Surplus/(Deficit)	<u>(\$221,714)</u>	\$1,165,843	\$1,453,053
Fund Balance at beginning of year		<u>2,879,745</u>	<u>1,426,692</u>
Fund Balance at end of year		<u>\$4,045,588</u>	<u>\$2,879,745</u>

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
SCHEDULE OF EXPENSES
 (Non-Consolidated)
 For the Year Ended June 30, 2019

School Programs	Inclusive Schooling	Admin.	Indigenous Language	Fiscal & Transfers	Total
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\$12,703,826	\$2,167,328		\$1,123,812		\$15,994,965
	\$2,309,882		\$255,412		\$2,565,295
\$1,624,466	\$267,874	\$1,265,263	\$75,898		\$3,233,501
		\$5,800	\$5,630		\$11,430

Salaries
 Teachers
 Instruction Assistants
 Non-Instructional Staff
 Board/Trustee Honoraria

\$158,811	\$66,583	\$10,613	\$21,307		\$257,315
(\$237,930)	\$121,943	\$9,988	\$39,022		~\$66,977

Employee Benefits
 Employee Benefits/Allowances
 Leave & Termination Benefits

\$107,170	\$79,690	\$39,035	\$9,142		\$235,036
		\$26,807	(\$216)		\$26,590
					\$0
\$123,328	\$146,978	\$93,625	\$86,802		\$450,733
					\$0
\$2,387	\$3,635	\$5,743	\$46,294		\$58,059
		\$69,417			\$69,417
	\$673	\$177,020			\$177,693
\$82,400	\$31,304	\$1,125	\$83,461		\$198,290

Services Purchased/Contracted
 Professional/Technical Services
 Postage/Communication
 Utilities
 Travel
 Student Travel
 Advertising/Printing/Publishing
 Maintenance/Repair
 Rentals/Leases
 Contracted Services

\$98,717	\$190,881	\$247,860	\$62,839		\$600,297
\$858	\$8,237	\$4,888	\$2,664		\$16,648

Materials/Supplies/Freight
 Materials
 Freight

\$15,000			\$1,704,613		\$1,719,613
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Transfers to DEA's

\$14,679,033	\$5,395,008	\$1,957,185	\$1,812,065	\$1,704,613	\$25,547,904
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Total

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
SCHEDULE OF SPECIFIC PROGRAM EXPENSES
INCLUSIVE SCHOOLING
For the Year Ended June 30, 2019**

	General Expenditures	Staff Development	Assistive Technology	Magnet Facilities	Total
Salaries					
Regional Coordinator	\$162,706				\$162,706
Program Support Teachers	\$1,727,327	\$169,338		\$242,315	\$2,138,981
Support Assistants	\$2,832,203				\$2,832,203
Employee Benefits					
Employee Benefits/Allowances *	\$188,526				\$188,526
Services Purchased/Contracted					
Professional/Technical Services	\$79,690				\$79,690
Travel		\$146,978			\$146,978
Student Transportation (Bussing)	\$1,904				\$1,904
Advertising/Printing/Publishing	\$3,635				\$3,635
Maintenance/Repair	\$1,166				\$1,166
Rentals/Leases	\$2,191				\$2,191
Contracted Services	\$30,490				\$30,490
Materials/Supplies/Freight					
Materials	\$212,296	\$2,251	\$36,945		\$251,491
Freight			\$8,237		\$8,237
Total	\$5,242,133	\$318,567	\$45,182	\$242,315	\$5,848,196

* From Schedule 20

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
SCHEDULE OF SPECIFIC PROGRAM EXPENSES
INDIGENOUS LANGUAGE AND EDUCATION
For the Year Ended June 30, 2019**

	Student Instruction	Teaching Resources	Professional Development	School ** Activities	Total
Salaries					
ALCBE Teachers	\$1,095,738		\$28,073		\$1,123,811
Language Consultants		\$75,898			\$75,898
Instruction Assistants	\$255,412			\$25,739	\$281,151
Non-Instructional Staff					\$0
Honoraria		\$5,630		\$9,800	\$15,430
Employee Benefits					
Employee Benefits/Allowances *	\$60,329				\$60,329
Services Purchased/Contracted					
Professional/Technical Services		\$9,142			\$9,142
Travel			\$86,802	\$4,089	\$90,891
Student Transportation (Bussing)					\$0
Advertising/Printing/Publishing		\$46,294			\$46,294
Maintenance/Repair				\$3,570	\$3,570
Rentals/Leases				\$4,368	\$4,368
Contracted Services		\$83,461		\$36,520	\$119,981
Materials/Supplies/Freight					
Materials		\$62,472	\$150	\$258,975	\$321,597
Freight		\$2,664		\$19	\$2,683
Total	\$1,411,479	\$285,561	\$115,025	\$343,080	\$2,155,145

* from Schedule 20
 ** from respective DEA schedules

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
SCHEDULE OF SPECIFIC PROGRAM EXPENDITURES
FRENCH LANGUAGE**

For the Year Ended June 30, 2019

	Contributions July 1, 2018 to June 30, 2019	SSDEC Commitment July 1, 2018 to June 30, 2019	Total Expenses July 1, 2018 to June 30, 2019	Under/(Over) Funding
Bilateral Agreement Funding				
Core French 1-12 (salary)	\$193,000	\$234,000	\$391,627	\$35,373
Immersion Pioneer Class (salary)	70,000	\$50,000	\$530,439	(\$410,439)
Resources	10,000	\$5,000	\$7,557	\$7,443
Partnership with YK1	15,000			\$15,000
French Monitor		\$6,000	\$28,287	(\$22,287)
Professional Development		\$5,000	\$3,940	\$1,060
French Language Communications	49,200	\$32,800	\$393,849	(\$311,849)
Intensive French: Salary	6,000	\$2,400	\$12,000	(\$3,600)
Intensive French: Camp	3,600	\$4,000	\$6,152	\$1,448
Intensive French: Resources				
Intensive French: Training/Visits				
Totals	\$346,800	\$339,200	\$1,373,849	(\$687,849)

Bilateral Agreement Funding
 Core French 1-12 (salary)
 Immersion Pioneer Class (salary)
 Resources
 Partnership with YK1
 French Monitor
 Professional Development
 French Language Communications
 Intensive French: Salary
 Intensive French: Camp
 Intensive French: Resources
 Intensive French: Training/Visits

Totals

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
SCHEDULE OF SPECIFIC PROGRAM EXPENDITURES
NWT STUDENT SUCCESS INITIATIVE - PROFESSIONAL DEVELOPMENT
For the Period July 1, 2018 to June 30, 2019**

Revenue

Education, Culture and Employment	\$55,000
NWTTA	70,650
Total Revenue	\$125,650

Expenditures

<u>Salaries/Wages</u>	
Salaries	\$996,694
Facilitator's Fees	\$177,176
Substitute Teachers Wages	\$418
<u>Travel</u>	
Facilitator Travel	\$16,205
Staff Travel	\$17,016
Accommodation	\$10,865
Per Diems	\$7,891
<u>Workshop Expenses</u>	
Room Rental	
Tuition	\$982
Refreshments	\$1,556
Resources	\$113,718
Miscellaneous	\$2,347
Total Expenses	\$1,344,868
Net Surplus/(Deficit)	(\$1,219,218)

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
SCHEDULE OF SPECIFIC PROGRAM EXPENDITURES
INDIGENOUS LANGUAGES EDUCATION (Contributions)
For the Year Ended June 30, 2019**

	July 1, 2018 to March 31, 2019	April 1, 2019 to June 30, 2019	Total 2017/18
Revenues			
Funding Received	\$132,000		\$132,000
Total Funding	\$132,000	\$0	\$132,000
Expenditures			
Wages & Benefits	\$77,836		\$77,836
Materials & Supplies	\$22,847		\$22,847
Travel	\$33,775		\$33,775
Total Expenditures	\$134,458	\$0	\$134,458
Surplus/(Deficit)	(\$2,458)	\$0	(\$2,458)

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
SCHEDULE OF SPECIFIC PROGRAM EXPENDITURES
NORTHERN DISTANCE LEARNING
For the Year Ended June 30, 2019**

	Budget 2018/19	July 1, 2018 to March 31, 2019	April 1, 2019 to June 30, 2019	Total 2018/19
Revenues				
Education, Culture & Employment	\$35,091	\$22,109	\$12,982	\$35,091
Other				\$0
Total Funding	\$35,091	\$22,109	\$12,982	\$35,091
Expenditures				
Support Persons	\$15,000	\$15,000		\$15,000
Network Charges	\$20,091			\$0
Total Expenditures	\$35,091	\$15,000	\$0	\$15,000
Surplus/(Deficit)	\$0	\$7,109	\$12,982	\$20,091

The SSDEC has only one community (Fort Resolution) participating

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
SCHEDULE OF SPECIFIC PROGRAM EXPENDITURES
Jordan's Principle
For the Year Ended June 30, 2019**

	June 30, 2019 Budget	June 30, 2019 Actual	June 30, 2018 Actual
Revenue			
Government of Canada			
- First Nations and Inuit Health Branch	\$186,245	\$992,312	\$0
Carry Forward from Previous Year		\$0	\$0
Total Revenue	\$186,245	\$992,312	\$0
Expenditures			
Administration			
Personnel	\$105,245	\$324,565	
Transportation	\$17,000	\$5,854	
Materials and Supplies		\$18,252	
Rent and Utilities			
Evaluation			
Other	\$64,000	\$60,713	
Total Expenditures	\$186,245	\$409,384	\$0
Surplus/(Deficit)	\$0	\$582,928	\$0
Deferred Revenue	\$0	\$582,928	\$0

Schedule 28

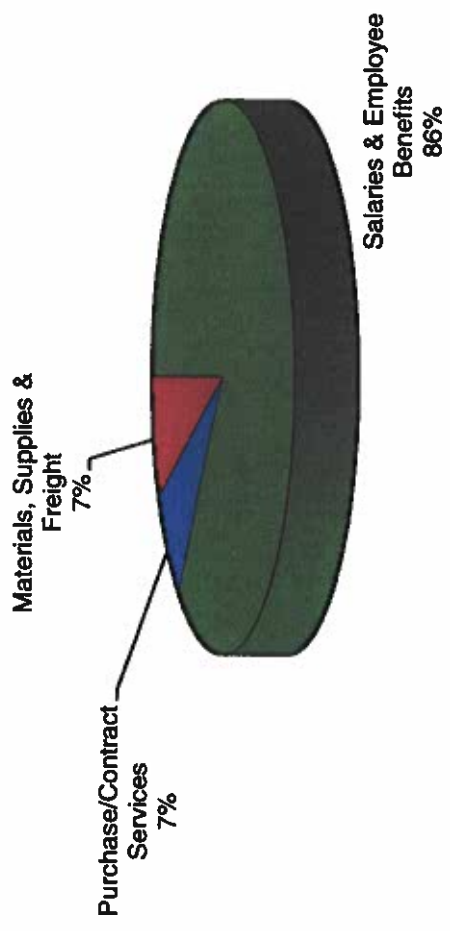
South Slave Divisional Education Council
2018/19 Fund Balances
(Unaudited)

	SSDEC	Fort Smith	Hay River	Kaitodeeche	Fort Resolution	Lutsel Ke
Fund Balances as per audited Financial Statements	\$4,045,588	\$78,906	\$159,111	\$20,044	\$43,590	(\$5,960) \$295,690
less: Staffing Surpluses						
- Lutsel Ke Dene School	\$82,954					
- Paul William Kaeser	\$203,562					
- Harry Camsell	\$41,373					
- Joseph Burr Tyrrell	\$159,401					
- Chief Sunrise	\$45,133					
- Princess Alexandra	\$96,483					
- Diamond Jenness Secondary School	\$164,817					
- Deninu School	\$102,811					
Commitments against surpluses						
- Council Office						
- Fort Resolution DEA plan						
- Lutsel Ke DEA plan						
- Kaitodeeche plan						
- Hay River DEA plan						
- Fort Smith plan						
Uncommitted Fund Balance	\$3,149,054	\$78,906	\$159,111	\$20,044	\$43,590	(\$5,960)
2019/20 contributions from SSDEC	\$567,769	\$679,979	\$92,500	\$123,019	\$113,322	
Fund Balance percentage *	13.90%	23.40%	21.67%	35.43%	-5.26%	

* Calculated as per SSDEC policy DFAA - Financial Surplus maximum SSDEC fund balance as per policy DFAA - Financial Surplus \$1,869,962

Salaries & Employee Benefits \$22,721,942
 Purchase/Contract Services \$1,925,870
 Materials, Supplies & Freight \$1,915,309
 Total \$26,563,121

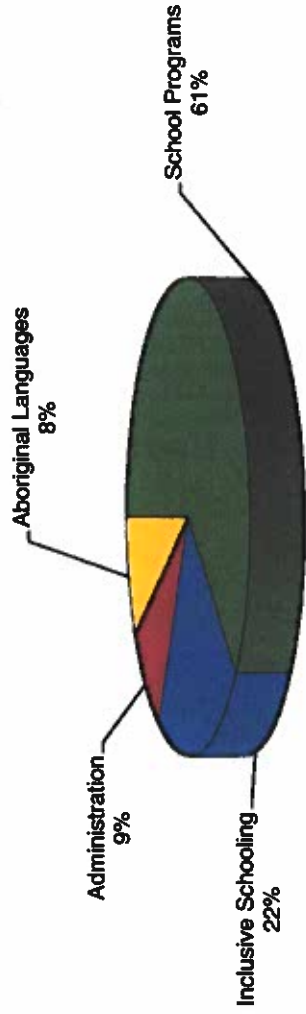
**South Slave Divisional Education Council
 Details of Expenditures
 For the Year Ended June 30, 2019**



■ Salaries & Employee Benefits ■ Purchase/Contract Services ■ Materials, Supplies & Freight

School Programs	\$16,260,023
Inclusive Schooling	\$5,848,196
Administration	\$2,299,757
Aboriginal Languages	\$2,155,145
Total	\$26,563,121

**South Slave Divisional Education Council
Expenditures by Function
For the Year Ended June 30, 2019**



■ School Programs	■ Inclusive Schooling	■ Administration	■ Aboriginal Languages
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South Slave District Education Council
Consolidation Balance Sheet
as at June 30, 2019

	SSDEC	Hay River		Fort Res		Fort Smith		Hay River Res		Lutsai K'e		Prior to Consolidation		Adjustments		Consolidated Total	Notes
		DEA	DEA	DEA	DEA	DEA	DEA	DEA	DEA	DEA	DEA	DEA	DEA	DEA	DEA		
Financial Assets																	
Cash	\$8,717,144	\$893,048	\$77,138	\$78,803	\$51,930	\$0	\$18,898,171									\$18,898,171	
Cash Held in Trust				\$77,852			\$77,852									\$77,852	
Due from the GNWT	\$171,877	\$0	\$0				\$171,877									\$171,877	
Other Accounts Receivable	\$189,283	\$22,037	\$0	\$0	\$4,970	\$3,200	\$196,480									\$196,480	
Due from the Government of Canada	\$0	\$0	\$0	\$0	\$0	\$21,218	\$21,218									\$21,218	
Total Financial Assets	\$10,055,104	\$895,085	\$77,138	\$156,755	\$56,900	\$24,118	\$11,896,497									\$11,896,497	
Capital Assets																	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0									\$0	
Total Assets	\$10,055,104	\$895,085	\$77,138	\$156,755	\$56,900	\$24,118	\$11,896,497									\$11,896,497	
Liabilities																	
Accounts Payable and Accrued Liabilities	\$46,807	\$6,137					\$67,874									\$67,874	
Trust Liabilities							\$3,016									\$3,016	
Bank Indebtedness							\$22,812									\$22,812	
Due to the GNWT																	
Payroll Liabilities																	
Deferred Revenue																	
Post-Employment Benefits																	
Total Liabilities	\$46,807	\$6,137					\$93,692									\$93,692	
Net Financial Resources (Debt)																	
	\$4,045,568	\$159,111	\$43,590	\$78,908	\$20,044											\$4,341,279	
Non-Financial Assets																	
Prepaid Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0									\$0	
Fund Balance	\$4,045,568	\$159,111	\$43,590	\$78,908	\$20,044	\$0	\$4,341,279									\$4,341,279	

South Slave District Education Councils
 Consolidation Income Statement
 for the Year Ended June 30, 2019

	SSDEC	Hay River DEA	Fort Res DEA	Fort Smith DEA	Hay River Res DEA	Ludell K's DEA	Prior to Contribution	E1 (transfers)	Kanoodineh E2	Fort Res E3	Hay River E4	Fort Smith E5	Ludell K's E6	Consolidated Total	Note
Revenue															
ECE															
Regular Contributions	\$25,485,428	\$645,673	\$58,636	\$543,776	\$59,990	\$93,153	\$26,898,646	(\$1,376,228)	(\$31,535)	(\$16,629)	(\$247,432)	(\$679)		\$25,510,428	
Other Contributions	\$788,094	\$247,432	\$49,232	\$47,669	\$32,814	\$750	\$1,164,029	(\$46,820)	(\$31,535)	(\$16,629)	(\$247,432)	(\$679)		\$822,175	
Total ECE	\$26,273,522	\$893,105	\$107,868	\$591,475	\$92,804	\$93,903	\$28,062,675	(\$1,423,048)	(\$63,070)	(\$33,258)	(\$494,864)	(\$1,348)	\$0	\$26,333,153	
Other GNWT Contributions	\$44,578	\$18,051	\$32,698	\$38,000	\$29,824	\$39,026	\$198,174							\$198,174	
Total GNWT Contributions	\$28,318,100	\$911,156	\$140,564	\$827,475	\$122,627	\$131,929	\$28,260,849	(\$1,423,048)	(\$63,070)	(\$33,258)	(\$494,864)	(\$1,348)	\$0	\$28,332,328	
Other Education Bodies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Government of Canada Contributions															
Jordan's Principle	\$73,280	\$208,207	\$71,909	\$0	\$34,768	\$21,221	\$469,384							\$469,384	
Other Government of Canada	\$0	\$0	\$0	\$0	\$0	\$0	\$0							\$0	
Total Government of Canada Contributions	\$73,280	\$208,207	\$71,909	\$0	\$34,768	\$21,221	\$469,384							\$469,384	
Generated Funds															
Investment Income	\$185,867	\$458	\$239	\$898	\$3		\$187,464							\$187,464	
Non-GNWT Contributions	\$81,176						\$81,176							\$81,176	
Donations	\$0						\$48,815							\$48,815	
Other	\$75,324	\$72,261	\$26,650	\$127,287	\$15,776	\$5,000	\$322,298							\$322,298	
Total Generated Funds	\$322,368	\$72,719	\$26,889	\$128,184	\$17,999	\$51,365	\$819,854	\$0	\$0	\$0	\$0	\$0	\$0	\$879,554	
Total Revenue	\$28,713,747	\$1,192,082	\$239,352	\$755,658	\$175,394	\$204,565	\$29,290,789	(\$1,423,048)	(\$63,070)	(\$33,258)	(\$494,864)	(\$1,348)	\$0	\$27,851,268	
Expenses															
Administration	\$1,857,185	\$121,894	\$49,714	\$114,205	\$24,582	\$32,877	\$2,298,759							\$2,293,716	
School Programs	\$14,679,033	\$673,716	\$196,997	\$486,520	\$120,447	\$121,218	\$18,278,830	\$1,133	(\$3,535)	(\$15,000)				\$18,288,063	
Inclusive Schooling	\$3,395,008	\$289,543	\$73,333	\$50,487	\$34,768	\$25,047	\$5,848,196							\$5,848,196	
Indigenous Language and Education	\$1,912,065	\$107,495	\$24,381	\$134,585	\$26,180	\$44,833	\$3,166,145	\$5,000						\$3,185,145	
Transfers to DEAs	\$1,704,613	\$1,172,446	\$346,425	\$765,914	\$285,976	\$223,875	\$1,704,813	(\$1,429,181)	(\$28,000)	(\$16,629)	(\$247,432)	(\$679)	\$0	\$1,185,633	
Total Expenses	\$23,547,904	\$1,172,446	\$346,425	\$765,914	\$285,976	\$223,875	\$28,282,843	(\$1,423,048)	(\$63,070)	(\$33,258)	(\$494,864)	(\$1,348)	\$0	\$28,332,328	
Operating Surplus/(Deficit) for the year	\$1,165,843	\$19,634	(\$107,074)	(\$30,255)	(\$10,582)	(\$19,420)	\$988,146							\$988,146	
Fund Balance, beginning of the year	\$2,879,745	\$136,477	\$150,864	\$110,359	\$50,626	\$13,490	\$3,344,331							\$3,344,331	
Fund Balance, end of the year	\$4,045,588	\$159,111	\$43,590	\$79,908	\$20,044	(\$5,930)	\$4,341,279	\$0	\$0	\$0	\$0	\$0	\$0	\$4,341,279	

998,146

South Slave District Education Council
Consolidation Income Statement - Budget
for the Year Ended June 30, 2018

	SSDEC	Hay River DEA	Fort Res DEA	Fort Smith DEA	Hay River Res DEA	Lusat K's DEA	Prior to Consolidation	#1 (transfers)	Adjustments #2	#3	#4	Consolidated Total	Note
Revenue													
ECE													
Regular Contributions	\$24,754,463	\$645,673	\$58,636	\$543,776	\$59,960	\$93,153	\$26,166,721	(\$1,376,228)				\$24,779,463	
Other GNWT Contributions	\$534,000	\$18,051	\$32,666	\$36,000	\$29,824	\$38,036	\$688,587					\$666,587	
Other ECE Contributions	\$368,000	\$0	\$0	\$0	\$0	\$0	\$368,000					\$368,000	
Total ECE	\$25,656,463	\$663,724	\$91,322	\$579,776	\$89,814	\$131,189	\$27,212,318	(\$1,376,228)	\$0	\$0	\$0	\$25,836,090	
Government of Canada Contributions													
Jordan's Principle	\$0	\$0	\$0	\$0	\$0	\$0	\$0					\$0	
Other Government of Canada Contributions	0	0	0	0	0	0	0					\$0	
Total Government of Canada Contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	
Generated Funds													
Investment Income	\$60,000	\$0	\$0	\$400	\$0	\$0	\$60,400					\$60,400	
Non-GNWT Contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0					\$0	
Donations	\$0	\$17,501	\$0	\$48,000	\$0	\$0	\$65,501					\$65,501	
Other	\$60,000	\$17,501	\$0	\$48,400	\$0	\$0	\$145,901	\$0	\$0	\$0	\$0	\$145,901	
Total Generated Funds	\$120,000	\$17,501	\$0	\$48,400	\$0	\$0	\$145,901	\$0	\$0	\$0	\$0	\$145,901	
Total Revenue	\$25,736,463	\$681,225	\$91,322	\$628,176	\$89,814	\$131,189	\$27,358,219	(\$1,376,228)	\$0	\$0	\$0	\$25,981,991	
Expenses													
Administration	\$2,186,201	\$120,476	\$33,500	\$69,600	\$31,600	\$43,556	\$2,484,933					\$2,484,933	
School Programs	\$15,507,116	\$380,797	\$5,138	\$408,475	\$13,900	\$38,097	\$16,349,621					\$16,349,621	
Inclusive Schooling	\$5,109,053	\$45,230	\$0	\$33,460	\$0	\$0	\$6,187,743					\$6,187,743	
Indigenous Language and Education	\$1,789,608	\$116,871	\$20,000	\$100,166	\$26,021	\$13,500	\$2,046,967					\$2,046,967	
Transfers to DEAs	\$1,376,228	\$0	\$0	\$0	\$0	\$0	\$1,376,228	(\$1,376,228)				\$0	
Total Expenses	\$25,968,207	\$663,174	\$58,636	\$608,701	\$71,521	\$83,153	\$27,464,392	(\$1,376,228)	\$0	\$0	\$0	\$28,078,164	
Surplus/(Deficit) for the year	(\$221,744)	\$18,051	\$32,686	\$18,475	\$18,293	\$38,036	(\$96,173)	\$0	\$0	\$0	\$0	(\$96,173)	



Tłıchq Community Services Agency Annual Report for 2018-2019 School Year

September 30, 2019





Agence de services communautaires tłıchq Rapport annuel pour l'année scolaire 2018-2019

30 septembre 2019



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Purpose of the Annual Report

The Tłıchǫ Community Services Agency (TCSA) Annual Report for the 2018-2019 school year was prepared in compliance with the *Financial Administration Act* that requires Northwest Territories (NWT) Education Bodies to report on their operations, compliance with educational directives, and implementation of activities and initiatives in line with the Government of the Northwest Territories' (GNWT) mandate and the Minister of Education's direction.

The annual report is one of the key components of the Education Accountability Framework that was implemented in 2016 as part of the *Education Renewal and Innovation Framework (ERI): Directions for Change (2013)* and following new requirements of the *Financial Administration Act* that were put in force in 2016. The purpose of the annual report is to ensure that Education Bodies remain accountable to their operating plans.

The current annual report is based on the Tłıchǫ Community Services Agency 2018-2019 Operating Plan that was approved in principle by the Minister on September 13, 2018 and tabled in the Legislative Assembly on November 1, 2018.

Annual Report - Executive Summary

The annual report for the 2018-2019 school year was prepared in compliance with the *Financial Administration Act* that requires Northwest Territories (NWT) Education Bodies to report on their operations, compliance to educational directives, and implementation of activities and initiatives in line with the Government of the Northwest Territories (GNWT) Mandate and the Minister of Education's direction.

The following table summarizes the successes and areas for improvement for the school year:

The Tłı̄chǫ Community Services Agency (TCSA) consists of five schools that house approximately 930 students. Our schools serve students from JK-12 and our programs include Tłı̄chǫ Immersion, regular programs, and Northern Distance Learning. "Strong Like Two People" is the mission of the agency, each school, and the intent of all educational programming. All of our schools also house public libraries, except Alexis Arrowmaker School (AAS) in Wekweèti.

In response to regional literacy and oral language development data, the TCSA has developed a multiyear comprehensive plan to improve oral language and literacy that includes:

- Providing training for JK-2 teachers and support assistants in promoting oral language development;
- Work in collaborative Professional Learning Communities to improve student achievement through systemic approaches to data;
- Improve Tier 2 and 3 approaches to literacy;
- Applied to and received Jordan's Principle to support Speech and Language Therapy using an online therapy site and increased support assistant positions;
- Community engagement activities that promote oral language development; and
- Contracting literacy experts to consult with, and direct the professional growth of all educators.

The TCSA has always prioritized Tłı̄chǫ language and culture to fulfill our mission; however, this year we were able to more deeply embed several key projects and initiatives:

- 'Indigenous Health and Wellness Elders' pilot, a partnership with Health and Social Services we were able to hire seven Elders (or Elders in Training) for the 2018-19 school year. These Elders created a sense of identity in the school, served as listeners for all students, and strengthened the language and culture programming of each school;
- We continued to offer key cultural experiences at every school several times a year, and supported locally developed initiatives such as Tłı̄chǫ History Project and Culture-based Integrated Programming; and
- Tłı̄chǫ schools have always embraced the whole school approach to language, and were able to further embed these practices by using the approach that 'everyone is a Tłı̄chǫ language instructor'.

In response to the high number of Student Support Plans (SSPs), high vulnerability in the EDI and MDI, and other locally used assessments, the TCSA focused on several key partnerships, and priorities to address these challenges:

- Continued to offer significant and purposeful professional development to support all education staff;
- Built partnership and strengthened relationships with Child and Youth Care Counsellors (CYCCs) and Northern Counselling and Therapeutic Services (NCTS);
- Worked with consultant to improve functionality and implementation of SSPs and IEPs;
- PSTs have moved towards a 'Student Centered Coaching' approach; and
- Partnered with several key stakeholders like Tłıchǫ Government and Apple Schools to enrich student experience.

The TCSA continues to struggle with retention and recruitment of teachers, and to find available, and maintained housing for staff in our communities. With the anticipated retiring of half of our Indigenous Language Educators and Tłıchǫ Immersion Teachers (four of eight) in the next five years, we have identified mentoring programs for new ILE as a key opportunity for our region.

Rapport annuel — Sommaire

Le rapport annuel pour l'année scolaire 2018-2019 a été préparé conformément à la *Loi sur la gestion des finances publiques*. Cette loi stipule que les organismes ténois du milieu de l'éducation doivent rendre compte de leurs activités, de leur conformité aux directives sur l'éducation et de leur mise en œuvre des activités et initiatives qui s'inscrivent dans le mandat du GTNO et dans les orientations du ministre de l'Éducation.

L'encadré suivant résume les bons coups survenus pendant cette année scolaire, ainsi que les points à améliorer.

L'Agence de services communautaires t̥ich̥o (ASCT) regroupe cinq écoles accueillant environ 930 élèves. Nos écoles desservent des élèves de la prématernelle à la 12^e année et nos programmes comprennent l'immersion en t̥ich̥o, les programmes réguliers et le programme d'apprentissage à distance du Nord. Le slogan de l'ASCT, la mission de chaque école de même que l'énoncé d'intention de tout le programme éducatif est « la force de deux peuples ». Les écoles sont toutes dotées d'une bibliothèque publique, à l'exception de l'école Alexis Arrowmaker de Wekweèti.

En réponse aux données régionales sur la littératie et le développement des compétences en langue orale, l'ASCT a élaboré un plan exhaustif pour améliorer ces compétences. Ce plan prévoit ce qui suit :

- Offrir de la formation aux enseignants et aux aides-enseignants de la prématernelle à la 2^e année pour favoriser le développement de la langue orale.
- Travailler au sein des communautés d'apprentissage professionnelles en vue d'accroître la réussite scolaire à l'aide d'une approche systémique des données.
- Améliorer les approches d'alphabétisation de niveau 2 et 3.
- Présenter une demande en vertu du principe de Jordan et recevoir du soutien à l'orthophonie grâce à un site Internet de thérapie et à l'augmentation du nombre de postes d'aides-enseignants.
- Participer à des activités de consultation communautaire qui favorisent le développement du langage oral.
- Recruter des spécialistes en alphabétisation qui conseilleront les éducateurs et orienteront leur croissance professionnelle.

Pour remplir sa mission, l'ASCT fait toujours de la langue et de la culture t̥ich̥o ses priorités. Or, cette année, elle a été en mesure d'approfondir plusieurs initiatives et projets importants :

- Pour l'année scolaire 2018-2019, elle a réussi à recruter sept aînés (ou aînés en formation) pour le projet pilote de santé et de mieux-être des aînés autochtones, en partenariat avec le ministère de la Santé et des Services sociaux. Ces aînés ont créé un sens de l'identité à l'école, sont restés à l'écoute de tous les élèves et ont bonifié les programmes culturels et langagiers des écoles.
- Elle a continué d'offrir, plusieurs fois par année, des expériences culturelles significatives à chaque école en plus de soutenir des initiatives élaborées localement, comme le projet d'histoire orale des T̥ich̥o et des programmes intégrés axés sur la culture.
- Les écoles t̥ich̥o ont toujours adhéré à l'approche scolaire globale de la langue et ont été en mesure d'intégrer davantage ces méthodes en utilisant l'approche selon laquelle « tout le

monde peut enseigner la langue t̥ch̥o ».

Pour répondre au grand nombre de plans de soutien à l'élève (PSÉ), atténuer la grande vulnérabilité démontrée dans l'Instrument de mesure du développement de la petite enfance (IMDPE) et l'Instrument de mesure du développement durant les années intermédiaires (IMDAI), et surmonter les difficultés relevées dans les autres évaluations utilisées localement, l'ASCT s'est concentrée sur quelques partenariats et priorités clés :

- Elle a continué d'offrir du perfectionnement professionnel significatif et ciblé pour soutenir le personnel enseignant.
- Elle a noué des partenariats et renforcé les liens avec des conseillers en soins à l'enfance et à la jeunesse et les services diagnostiques et thérapeutiques.
- Elle a travaillé avec un consultant pour améliorer la fonctionnalité et faciliter la mise en œuvre des PSÉ et des plans d'enseignement individualisé (PEI).
- Les enseignants de soutien au programme (ESP) sont passés à une approche de mentorat axée sur l'élève.
- Elle s'est associée à des partenaires clés, tels que le gouvernement t̥ch̥o et les écoles certifiées Apple, dans le but d'enrichir l'expérience scolaire.

L'ASCT est encore aux prises avec des problèmes de recrutement et de rétention d'enseignants, et elle continue d'avoir de la difficulté à trouver des logements bien tenus pour le personnel dans les collectivités. Comme la moitié de nos enseignants de langues autochtones et du programme d'immersion en langue t̥ch̥o (quatre sur huit) prendront leur retraite d'ici cinq ans, nous avons déterminé que les programmes de mentorat de la nouvelle Politique sur l'éducation et les langues autochtones sont une occasion en or pour notre région.

Tłıchq Community Services Agency Operating Environment

School Profiles and Student Enrolment

Tłıchq Community Services Agency district consists of **five** schools that housed approximately **930 (870 full-time equivalency)** students in 2018-2019 school year.

Table 1 below provides an overview of the district's school profiles, while Table 2 provides information on student enrolment in each school in the completed school year.

Table 1: TCSA School Profiles for 2018-2019

School Name	Community	Grades Offered	Programming Highlights
Alexis Arrowmaker School (AAS)	Wekweèti	JK – 10	<ul style="list-style-type: none"> - Culturally responsive programming - Tłıchq language whole school approach - Multi-Grades programming
Chief Jimmy Bruneau School (CJBS)	Behchokq (Edzo)	JK – 12	<ul style="list-style-type: none"> - Culturally responsive programming - Trauma-Informed Practices - NDL School - Tłıchq language whole school approach - Multi-, and split-Grades programming - APPLE School
Elizabeth Mackenzie Elementary School (EMES)	Behchokq	JK – 6	<ul style="list-style-type: none"> - Tłıchq Immersion (K-2) - Oral language and literacy focus - Culturally responsive programming - Tłıchq language whole school approach - Split-Grades programming
Jean Wetrade Gamèti School (JWGS)	Gamèti	JK – 12	<ul style="list-style-type: none"> - Culturally responsive programming - Literacy and reading foundations - Tłıchq language whole school approach - Multi- and split- Grades programming
Mezi Community School (MCS)	Whatì	JK – 12	<ul style="list-style-type: none"> - Culturally responsive programming - Literacy and reading foundations - NDL School (2019-20) - Tłıchq language whole school approach - Multi- and split-Grades programming

Table 2: Tłı̨chọ Community Services Agency Student Enrolment 2018-2019

School	Community	Grades Offered	Enrolment (FTE) ¹	Teaching Staff (PY) ²
Chief Jimmy Bruneau School	Behchokò	JK-12	417.5	33.61
Elizabeth Mackenzie Elementary School	Behchokò	JK-6	229	18.00
Mezi Community School	Whatì	JK-12	147	16.19
Jean Wetrade amètì	amètì	JK-12	58	5.50
Alexis Arrowmaker School	Wekweètì	K-10	18	2.51
Total	All	JK-12	869.5	75.81

¹ FTE stands for home/origin school full-time equivalents with 60% or more attendance as of September 30, 2018. ² PY stands for person years and refers to funded positions. Teaching staff includes staff providing instruction to students, such as teachers, teaching principals, and others

Table 3: Student enrolment (FTE) by school and by Grades as of September 30, 2018

School	Grades													
	JK	K	1	2	3	4	5	6	7	8	9	10	11	12
CJBS	10	11	13	11	11	11	11	12	32	35	41	48	53	167
EMES	27	32	19	30	29	36	32	28	-	-	-	-	-	-
MCS	9	5	8	5	15	9	7	14	7	10	11	8	11	38
JWGS	3	3	6	6	4	5	5	4	2	6	4	3	3	4
AAS	-	-	1	1	1	1	2	3	1	3	1	4	-	-
TCSA Total	49	51	47	53	60	62	57	61	42	54	57	63	67	209

Student and Teacher Population

Chief Jimmy Bruneau School (CJBS)

Chief Jimmy Bruneau School (CJBS) population is 99% Indigenous. The large majority of students are Tłıchǫ, the remaining students are non-Indigenous. CJBS strives to be “Strong Like Two People”, which is taken from Chief Jimmy Bruneau’s vision statement. In addition to academic programming from JK to 12, CJBS offers many culturally responsive programs including seasonal camps, Tłıchǫ language instruction, locally developed courses such as drumming, Tłıchǫ Agreement, and beading.

The school is located in Edzo, which is a small community 15km from Behchokǫ. All secondary students from Behchokǫ are bussed, while students from Edzo walk to school.

There are 26 NWTTA positions staffed at CJBS, including one principal, one vice principal, two Aboriginal language instructors, three program support teachers, 19 classroom teachers, in addition to eight UNW support assistants, and one cultural support assistant. The turnover rate at CJBS has varied between three to five teachers over the last three years, some teachers moved into other internal posted positions within the school and the region, and approximately three leave the region each year from CJBS. This has resulted in a fairly consistent staff at CJBS, who are working together for the third year in school-based PLC teams. CJBS boasts a relatively experienced staff, with many educators possessing over five years’ experience, and many who have between 10-15 years of experience. However, new hires have tended to be either new to the north first year teachers or northern hires with less than two years’ experience. This results in the need for mentorships, and other supports, to develop their abilities to work in the collaborative teacher teams.

The average class size at CJBS is 22.75 in JK-6, 22 in Grades 7-9, and 25.56 in senior secondary. Literacy assessments have led to a region-wide strategic plan to focus on oral language, literacy (reading foundations), and self-regulation. CJBS in particular has embraced ‘trauma-informed practices’ and has engaged in work with Kim Barthel to build on established adult relationships to embed learner engagement and self-regulation in every classroom.

The breakdown of classrooms per grade is as follows:

Table 4: Breakdown of Classrooms per Grade, Chief Jimmy Bruneau School

Grades Levels (including split classes)	# of Classes
Grades JK-SK	1
Grades 1	1
Grades 2	1
Grades 3-4	1
Grades 5-6	1
Grades 7	2
Grades 8	2
Grades 9	2
Grades 10-12	8

Elizabeth Mackenzie Elementary School (EMES)

Elizabeth Mackenzie Elementary School (EMES) population is 99% Indigenous. Most students are Tłı̨chǫ with the remaining students being Inuit, other Indigenous, or non-Indigenous. EMES strives to be “Strong Like Two People”, which is taken from Chief Jimmy Bruneau’s vision statement. In addition to academic programming from JK-6, EMES offers many culturally responsive programs including seasonal camps, Tłı̨chǫ language instruction, and Tłı̨chǫ immersion from K-2.

The school is located in Behchokó, which is the largest community in the Tłı̨chǫ region. Bussing is provided for students who live too far away to walk.

There are 17 NWTTA positions staffed at EMES, including one principal, one vice principal, one aboriginal language instructor, two program support teachers, 12 classroom teachers (including two Tłı̨chǫ immersion teachers), in addition to 10 UNW support assistants, and one cultural support assistant. The turnover rate at EMES has varied between one to two teachers over the last three years, and approximately two leave the region each year from EMES. Staffing at EMES has remained consistent, which has supported long term collaborative PLC teams. EMES boasts a large number of Indigenous educators, which has strengthened the cultural programming at EMES.

The average class size at EMES is 20.45 in JK-6. Literacy assessments have led to a region-wide strategic plan to focus on oral language, literacy (reading foundations), and self-regulation. EMES in particular has embraced early literacy interventions and has continued their work with systemic speech and language practices.

The breakdown of classrooms per Grades is as follows:

Table 5: Breakdown of Classrooms per Grade, Elizabeth Mackenzie Elementary School

Grades Levels (including split classes)	# of Classes
Grades SK-1 Tłı̨chǫ Immersion	1
Grades 1-2 Tłı̨chǫ Immersion	1
Grades JK-SK	2
Grades 1	1
Grades 2	1
Grades 2-3	1
Grades 3	1
Grades 4	1
Grades 4-5	1
Grades 5-6	1
Grades 6	1

Mezi Community School (MCS)

Mezi Community School (MCS) population is 99% Indigenous. All students are Tłıchǫ or non-Indigenous. MCS strives to be “Strong Like Two People”, which is taken from Chief Jimmy Bruneau’s vision statement. In addition to academic programming JK-12, MCS offers many culturally responsive programs including seasonal camps, Tłıchǫ language instruction, and locally developed courses such as drumming, Tłıchǫ Agreement, and beading.

The school is located in Whatì, which is a fly-in community with winter road access.

There are 11 NWTTA positions staffed at MCS, including one principal, one Aboriginal language instructor, one program support teacher, nine classroom teachers, and four UNW support assistants. The turnover rate at MCS has varied between one to five teachers over the last three years, and most leave the region. Supporting long term collaborative PLC teams is the focus at MCS because of the teacher turnover. This year saw a challenging staff change as the principal retired in 2017-18; however, an internal candidate was successful and had the opportunity to transition into this role.

The average class size at MCS is 16.2 in JK-6, 17.5 in Grades 7-9, and 26.78 in senior secondary. Literacy assessments have led to a region-wide strategic plan to focus on oral language, literacy (reading foundations), and self-regulation. MCS in particular has embraced early literacy interventions and intends on refocusing PLC teams and systemic practices, as a result of their high turnover.

The breakdown of classrooms per Grades is as follows:

Table 6: Breakdown of Classrooms per Grade, Mezi Community School

Grades Levels (including split classes)	# of Classes
Grades JK-SK	1
Grades 1	1
Grades 2-3	1
Grades 4-5	1
Grades 5-6	1
Grades 7-8	1
Grades 8-9	1
Grades 10-12	2

Jean Wetrade amèti School (JWS)

Jean Wetrade amèti School (JWS) population is 99% Indigenous. All students are Tłıchǫ or non-Indigenous. JWS strives to be “Strong Like Two People”, which is taken from Chief Jimmy Bruneau’s vision statement. In addition to academic programming JK-12, JWS offers many culturally responsive programs including seasonal camps, Tłıchǫ language instruction, and locally developed courses, such as drumming, Tłıchǫ Agreement, and sewing.

The school is located in amèti, which is a fly-in community with limited winter road access.

There are eight NWTTA positions staffed at JWGS, including one principal, one aboriginal language instructor, one program support teacher, six classroom teachers, and three UNW support assistants. The turnover rate at JWGS has varied between one to three teachers over the last three years, and most leave the region. Supporting long term collaborative PLC teams is the focus at JWGS because of the teacher turnover.

The average class size at JWGS is 11.6 in JK-12. Literacy assessments have led to a region-wide strategic plan to focus on oral language, literacy (reading foundations), and self-regulation. JWGS in particular has embraced early literacy interventions and intends on refocusing PLC teams and systemic practices, as a result of their high turnover.

The breakdown of classrooms per Grades is as follows:

Table 7: Breakdown of Classrooms per Grade, Jean Wetrade amèti School

Grades Levels (including split classes)	# of Classes
Grades JK-SK	1
Grades 1-3	1
Grades 4-6	1
Grades 7-9	1
Grades 10-12	2

Alexis Arrowmaker School (AAS)

Alexis Arrowmaker School (AAS) population is primarily Tłı̨chǫ, and the remainder are Inuit or non-Indigenous. AAS strives to be “Strong Like Two People”, which is taken from Chief Jimmy Bruneau’s vision statement. In addition to academic programming JK-10, AAS offers many culturally responsive programs, including seasonal camps, Tłı̨chǫ language instruction, and locally developed courses, such as drumming, Tłı̨chǫ Agreement, and sewing. AAS has committed to collaborating with community partners to extend cultural programming within Wekweètì.

The school is located in Wekweètì, which is a fly-in community with very limited winter road access.

There are four NWTTA positions staffed at AAS, including one teaching principal, one aboriginal language instructor, one teaching program support teacher, and one other classroom teacher. The turnover rate at AAS has been the largest in the region, varying between one to four teachers over the last three years, and most leave the region. Rebuilding community partnerships and strengthening interventions has been the school’s focus.

The average class size at AAS is seven in JK-10. Literacy assessments have led to a region-wide strategic plan to focus on oral language, literacy (reading foundations), and self-regulation. AAS in particular has embraced early literacy interventions and intends on developing inquiry based instruction.

The breakdown of classrooms per grade is as follows:

Table 8: Breakdown of Classrooms per Grade, Alexis Arrowmaker School

Grades Levels (including split classes)	# of Classes
Grades JK-3	1
Grades 4-7	1
Grades 8-9	1
Grades 10	1

Tłıchǫ Community Services Agency Governance

The TCSA was established under the Tłıchǫ Agreement, effective August 4, 2005. It is a unique organization in the NWT in two significant ways. Firstly, it is a Government of the NWT (GNWT) agency, while incorporating the values and principles of the Tłıchǫ people and having the longer term objective of transforming itself into an agency of the Tłıchǫ overnment. Secondly, the agency is the only one in the NWT to deliver both health and social services as well as education programs under one entity as defined under the *Tłıchǫ Community Services Agency Act*. A copy of this legislation is available in the GNWT website at <http://www.justice.gov.nt.ca/>.

As a result of the agency delivering the health and social services as well as education programs, the Agency is accountable to the GNWT Department of Health and Social Services and the Department of Education, Culture and Employment. The deliveries for both health and education programs operate under two different year ends: March 31 and June 30, respectively. The agency prepares annual audited financial statements for the combined health and education programs as at March 31 for the GNWT fiscal year-end, as well as audited statements solely for the education program year ending June 30.

The agency, unlike other Education and Health & Social Services authorities in the NWT, has three dimensions, as outlined in Figure 1.

Figure 1: Three Dimensions of the Tłı̨chǫ



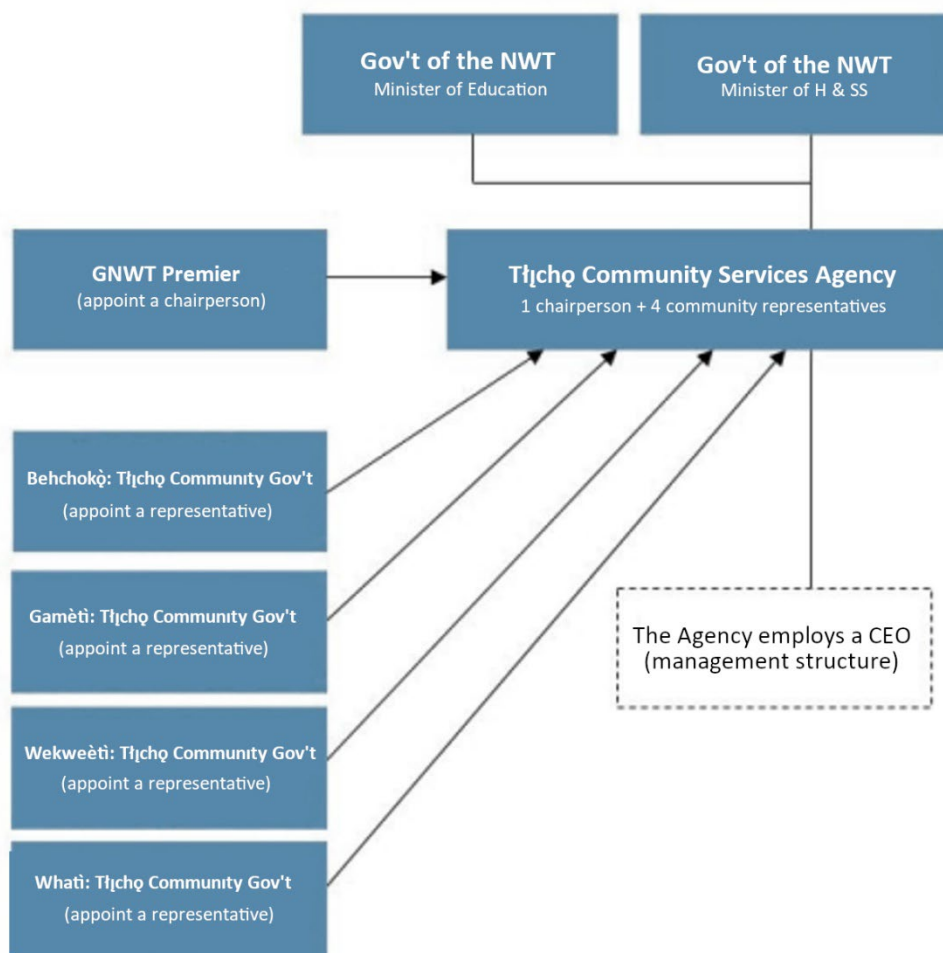
The agency is governed by a Board made up of four members and a chairperson. The Tłı̨chǫ Community governments (Behchokò, amèti, Wekweètì and Wha tì) each appoint one member to represent their community on the Board. The GNWT Minister of Aboriginal Affairs appoints the Chairperson after consultation with the agency appointees and the Tłı̨chǫ government. The term for agency Board members is determined by the entity appointing them and may not exceed four years. Members may be reappointed for consecutive terms. The TCSA Board meets quarterly throughout the year; additional meetings are scheduled as/when the need arises.

The current TCSA Board members include:

- Chairperson – Ted Blondin
- Behchokò Representative – Janita Estemba
- Whatì Representative – Alex Nitsiza
- amèti Representative – Henry Gon
- Wekweètì Representative – Noella Kodzin

The term for the current Chairperson was extended through the Premier’s Office. The term of the Chairperson ends in July 2022. The terms for each of the current TCSA Board members end in October 2020.

Figure 2: overnance Structure of the Tłı̨chǫ Community Services Agency



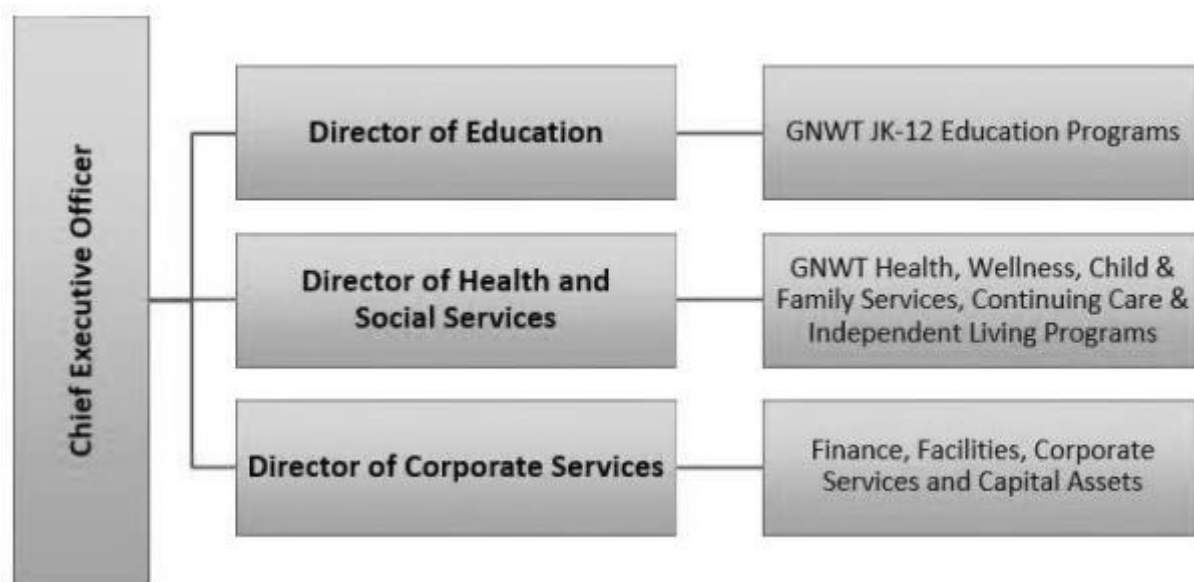
The TCSA is an intergovernmental services agency and delivers programs in the areas of Education, and Health and Social Services. Thus, the administrative structure is different than that of other education authorities. The agency employs a Chief Executive Officer (CEO) who is responsible to direct the work of a management team consisting of a Director of Education, a Director of Health and Social Services, and a Director of Corporate Services as outlined below:

- Chief Executive Officer – Shannon Barnett-Aikman
- Director of Education – Linsey Hope
- Director of Health and Social Services – Sara Nash
- Director of Finance and Corporate Services – Johan Glaudemans
- Director of Finance and Corporate Services – Rose Jiang

The CEO fulfills legislated roles under NWT legislation including that of “Deputy Head” for the public service, and “Superintendent” under the Education Act. The Early Childhood and First Nations Social Programs, initially transferred to the TCSA by the Tłı̨chǫ overnmen t, were returned to the Tłı̨chǫ overnment in 2012 as a step towards self -government.

Tłıchǫ Community Services Agency Functional Organizational Chart

Figure 3: Management and Program Function Structure of the Tłıchǫ Community Services Agency



All senior management positions of the TCSA are indeterminate. Each senior manager undergoes a performance evaluation annually.

Governance Training

The TCSA Board engaged in governance training that supports their understanding of the roles and responsibilities within their purview as an Education Authority, a Health and Social Services Authority, and a Regional Wellness Council.

Each of these training sessions was incorporated into one of the regularly scheduled Board meetings outlined in the table below.

The TCSA received support from the Education Operations and Development Division of the Department of Education, Culture and Employment in delivering the governance training for Education Authorities in January 2019.

Education Body Quarterly Meetings

Table 9: Quarterly Meetings Schedule

Meeting Number	Planned Date	Planned Location	Did the meeting take place as planned? (Yes/No)	If no, explain why.
1	Sept 2018	Yellowknife, NT	Yes	
2	Dec 2018	Yellowknife, NT	Yes	
3	Mar 2019	Yellowknife, NT	Yes	
4	June 2019	Yellowknife, NT	Yes	

Teaching and Learning

1. ERI Objective: Support excellence in teaching.

1.1 Literacy in the Disciplines

Priorities in the 2018-2019 school year:

TCSA Strategic Plan Pillar 1: Reading and Literacy. Goal – Improve student success in reading.

2018-2019 Focus:

In response to baseline data from the EDI, SLP, and early language assessments, Grades JK-2 teachers will use oral language, phonemic, and phonological assessments to provide strategic interventions for students not meeting Grades/age level expectations. In response to the lack of professional training teachers typically have in early childhood language benchmarks, the TCSA will provide professional development and guidance to school teams for early oral language, phonemic, and phonological outcomes.

Grades 7-12 will continue piloting 'Reading Apprenticeship – Literacy In the Disciplines' with select teachers. Throughout the year we will gather evidence on effectiveness of Reading Apprenticeship strategies in junior secondary classrooms. (To date five teachers and four PSTs in the Thcho region have been trained and have piloted the Reading Apprenticeship strategies in their classrooms. All but one have left the region or classroom, so the pilot is essentially starting again with new piloting teachers, who will not be able to access territorial training and will therefore require school and regional levels of support.)

Achieved results:

- Tracked oral language, phonemic, and phonological progress using an appropriate assessment (ex: Regionally - TROLL for oral language; and school-based assessments developed for phonemic and phonological progress) for JK-2 students.
- JK-2 PLC teams used these assessments to drive their cycles (specifically used phonological awareness, and reading behaviours assessments).
- TCSA offered professional development to strengthen instructional practices and strategies for oral language, phonemic, and phonological outcomes during the regional conference, and work with Fountas & Pinnell onsite coaching.
- The TCSA was able to establish a regional literacy team with regional level staff to promote Reading Apprenticeship; however, it was not able to maintain due to staff capacity and vacant positions.
- The regional literacy team was not able to meet throughout the year past November.

- 100% of the proposed regional literacy team members participated in territorial reading apprenticeship training in Oct 2018.
- 100% of Grades 7-12 teachers received professional development to pilot 'Reading Apprenticeship.'
- CJBS, and JWGS - Provided school level coaching to participating teachers in the Reading Apprenticeship pilot.

1.2 Collaborative Professional Learning

Priorities in the 2018-2019 school year:

TCSA Strategic Plan Pillar 1: Reading and Literacy.
TCSA Strategic Plan Pillar 3: Developing 21st Century Learners.

Goal – Develop learning environments and collaborative teams that promote acquisition of 21st century skills, by improving student success in reading. Through Professional Learning Communities (PLC), the TCSA strives to improve teacher skills in the area of reading and literacy.

2016-17 During this year PLC teams were established (each school has created their own teams based on student need, and Grades levels offered, ex: K-3 teachers at CJBS, or Grades 4-6 teachers at EMES), essential learning outcomes were created collaboratively, professional development on assessment was provided, and teams began to analyze classroom, school, and regional data.

2017-18 Student centered coaching, and Tier 2 intervention structures were refined, and implemented. SBST teams, PSTs, and regional staff were involved in supporting the instructional practices and interventions that arose from the PLC team data analysis.

From this work the PLC teams have narrowed in on improving the instructional practices related to reading and reading assessments. This requires the collaboration of school and regional leadership staff, specifically in supporting teachers to administer the assessments, analyze the student specific data, provide insights to required interventions, and aligning student centered coaching with classroom instruction.

2018-19 Focus: All teaching staff will receive professional development in the area of assessment and strengthening instructional practice. This includes professional development in the areas of early reading skills for all teachers, and support for all teachers to become 'reading teachers' (professional development may include: peer modeling/coaching, PST coaching, school and regional based PD, as well as formal training opportunities).

Each PLC will use this information to drive targeted instructional practices in Tier 1 (universal classroom instruction and student-centered coaching), and Tier 2 (interventions).

Achieved results:

- 54% (20 of 37) of Grades 1-9 teachers utilized locally developed leveled

- reading assessments to benchmark reading achievement a minimum of every twelve (12) weeks.
- 80% of schools had Tier 2 intervention blocks built into the school schedule by the start of the school year.
 - Collaborative hours per school (including STIP and other programs):
 - CJBS: 56.4 hrs
 - EMES: 56.4 hrs
 - MCS: 55.3 hrs
 - JWGS: 62.3 hrs
 - AAS: 64.7 hrs
 - Types of collaborative professional learning opportunities included: STIP, and early dismissal (students are dismissed for a portion of Thursday afternoons so teachers can participate in collaborative learning).
 - CJBS, EMES, and AAS PLC teams developed instructional plans that are directly informed by the results of the common formative assessments.
 - MCS refocused PLC teams and systemic practices; however, JWGS struggled to be completed this as a result of their high staff turnover.

1.3 Regional Professional Development

Priorities in the 2018-2019 school year:

TCSA Strategic Plan Pillar 3: Developing 21st Century Learners.

Goal – Develop learning environments that promote acquisition of 21st century skills. Through Professional Learning Communities, teachers will acquire the necessary skills to support learning environments that promote student achievement.

In alignment with the TCSA Strategic Plan and the Student Success Initiative, (SSI) the TCSA started and supported PLC teams throughout the region. In its inception, regional PLC teams were created with board level leadership. Throughout this process, teachers decided school-based PLC teams were more effective than regional teams. Using baseline data, school-based teams refined their focus and are now at the exciting stage where data informs instruction. Teachers have begun to self-identify the need for common formative and summative assessments to guide their work and student learning. The TCSA has enlisted an expert educational consultant to guide and mentor school-based teams.

2018-19 Focus:

Concentrate with some specificity on the element of sound assessment planning (including common assessments) insofar as it is an integral part of the PLC and RTI processes. Tom Hierck remains our education consultant; he continues to support the implementation and ongoing development of strong Tier 1 instructional practice, as well as the development and initial implementation of Tier 2 systems in three of our schools.

Achieved results:

Number and type of training/learning opportunities offered to teachers in the region (excluding cultural orientation days and professional development activities mentioned under other programs);

- Regional Educators' Conference – August 27-28, 2018
 - 100% of Teaching Staff
 - Focus Areas:
 - Tier 1 RTI - Professional Learning Communities
 - Tier 2 RTI – Systems of Intervention
- Leadership Workshop – Sept 10-11, 2018
 - 100% of principals, regional staff, and PSTs
 - Systems of Intervention
- On-site coaching (from educational consultant) in person or via Webex
 - Dec 10-12, 2018
 - Feb 11-13, 2019
 - May 29-31, 2019
 - Focus: TBA based on individual team progress
- JK/SK In-service – October 22-24, 2018
 - 100% of JK/SK teaching staff
 - Inquiry-based learning
 - Use of oral language, phonemic, and phonological assessments
 - Planning
- Grades 1-3 In-service – January 14-16, 2019
 - 100% of Grades 1-3 teaching staff
 - Oral language
 - Common Formative/Summative Assessments
- Grades 4-6 In-service – February 26-28, 2019
 - 100% of Grades 4-6 teaching staff
 - Culture-Based Integrated Planning
 - Common Formative/Summative Assessments
- Grades 7-9 In-Service – October 23-25, 2018
 - 100% of Grades 7-9 teaching staff
 - Common Formative/Summative Assessments
 - Reading Apprenticeship
- Grades 10-12 In-service – January 29-31, 2019
 - 100% of Grades 10-12 teaching staff
 - Data analysis
 - Reading Apprenticeship
 - Kim Barthel – Trauma-Informed Practices
- Indigenous Language Instructors
 - Regional In-service (assessment, new OLC) Nov 19-21
 - Indigenous Language Planning and Assessment – Kamloops, BC and Job Shadowing – Chase, BC – May 13-17

2. ERI Objective: Support student success and diverse needs of life-long learners

2.1 Northern Distance Learning

Priorities in the 2018-2019 school year:

TCSA Strategic Plan Pillar 3: Developing 21st Century Learners.

Goal – Develop learning environments that promote acquisition of 21st century skills. The TCSA will support students in accessing courses that the region is unable to provide.

In analyzing course completion data, registration data, and in response to teacher feedback about the challenges of multi-level and multi-grade classes, it became evident that a new approach to course offerings was required.

After analyzing the course offerings and completion rates over the past five years at CJBS, it became clear that the majority of students were taking the -2, and -3 courses, or were taking the -1 courses in split-grade/split-course classrooms, thereby negatively impacting on instructional efficacy. Offering -1 course proved difficult to accommodate in the schedule.

Northern Distance Learning (NDL) had been piloted in other communities but never at CJBS. Feedback from other northern schools was positive and the NDL course completion rates are higher than those seen in the same courses at CJBS. Accordingly, it was decided to offer the NDL program at CJBS to enable students to access the advanced academic courses without having to do so in a split class and while still being able to remain in their home community.

Focus: Pilot the Northern Distance Learning (NDL) with -1 course at CJBS during the 2018-19 school year.

Achieved results:

- 1 out of 3 TCSA high schools (CJBS) implemented the Northern Distance Learning (NDL) program for 2018-2019.
- Chief Jimmy Bruneau School
 - Fall 2018:
 - Grades 10-12 – 3 students participated and 100% passed
 - Spring 2019:
 - Grades 10-12 – 6 students participated and 100% passed

2.2 Literacy Initiatives

Priorities in the 2018-2019 school year:

TCSA Strategic Plan Pillar 1: Reading and Literacy.

Goal – Improve student success in reading.

In 2010 a regional literacy initiative was implemented in response to low reading levels. Significant effort was put into developing a balanced literacy approach across the region. We struggled to see widespread and ongoing, measureable achievement gains. As such, further early literacy assessments were implemented and identified that oral language deficits were contributing to low reading levels. Throughout 2015 to 2017, the region developed an oral language strategy with a contracted speech and language pathologist targeted for JK-2 students. School and regional level interventions and supports (ex: universal cueing systems, additional SLP supports, and Tier 1 classroom strategies) were implemented and we now turn our attention to an additional stage in phonological awareness.

The regional approach to Grades3-9 began with a shift to Fountas and Pinnell benchmark assessments (2016-2017), and has continued with additional locally developed leveled reading assessments modelled after the benchmarks assessments (2017-2018). Teachers now have the tools to identify reading behaviours, and create a strategic approach to instruction. In order to close the gap a student must gain more than one year’s growth in reading, each year. It follows that our students require much support in writing hence the All Region Write (ARW) will continue to give teachers relevant data from which to inform improved instructional strategies.

2018-19 Focus: Students in Grades 3-9 have considerable reading gaps, our focus will be to close these gaps by setting attainable targets reflecting more than one year’s growth within one school year. We will continue to collect base-line data on writing (via the All Region Write), expecting modest improvement considering the existing reading gaps.

Achieved results:

- The TCSA Literacy Coordinator supports 100% of the schools with aligning assessment with instruction. This was accomplished through:
 - School visits by both Literacy Coordinator and Early Childhood Coordinator – coaching, classroom observations, team meetings (2 annually per school, plus additional visits as requested)
 - Coaching PSTs to support student-centered coaching between the regional literacy coordinator’s visits occurred via Webinar with Leanna Harris until the end of January
- 12.9% of students in Grades1-2 increased their reading grade level by 1.5 grades in the 2018-2019 school year as measured by the Fountas and Pinnell Benchmark Assessment Tool.
- 9.4% of student is Grades3-6 increased their reading grade level by 1.5 grades in the 2018-2019 school year as measured by the Fountas and Pinnell Benchmark Assessment Tool.

- 9.8% of students in Grades 7-9 increased their reading Grades level by 1.5 grades in the 2018-2019 school year as measured by the Fountas and Pinnell Benchmark Assessment Tool.
- The TCSA far exceeded our goal of 15% of students increasing their writing grade level by at least one grade in the 2018-2019 school year as measured by the locally developed All Region Writes Assessment, with 45% of students increasing their writing grade level by at least one grade.

2.3 Numeracy

Priorities in the 2018-2019 school year:

TCSA Strategic Plan Pillar 3: Developing 21 Century Learners.

Goal – To develop learning environments that promote the acquisition of 21st Century skills. The TCSA will support teachers in developing skills to enhance numeracy skills in students.

The TCSA has not had a comprehensive numeracy initiative, this year will be a planning/research year to develop the numeracy initiative.

2018-19 Focus: Develop a research-based numeracy initiative, in collaboration with other northern regions.

*Percent targets are not yet available as the assessment tool has not been created/identified

Achieved results:

- The TCSA identified a reliable numeracy assessment tool to determine baseline student numeracy levels across JK-9 (The Canadian Test of Basic Skills). Other assessments and interventions will be used at the school/classroom level to drive instruction.
- The TCSA developed the framework for a regional numeracy initiative to support increased student achievement in this area including hiring a math coach for the 2019-20 school year, using ‘math talks’ strategy, and piloting the use of South Slave numeracy and Leaps and Bounds numeracy assessments.

3. ERI Objective: Develop and redesign teaching resources to support renewed definition of student success in the NWT.

3.1 Our Languages: Indigenous Languages Curriculum

Priorities in the

TCSA Strategic Plan Pillar 2: Tłı̨ch̨o Culture and Language.

2018-2019
school year:

Goal – To contribute to revitalization, maintenance, and promotion of Tłıchǵ language and culture.

The Tłıchǵ region has a long history of responsive Tłıchǵ language instruction JK-12. The language instructors will be the first to receive support and direction from the RILE Coordinator to honour the Our Languages Curriculum (OLC). Historical and community data suggests that Tłıchǵ students are coming to school with less Tłıchǵ language.

Since 2013, TCSA Grades 3-6 teachers have collaboratively planned Culture-based Integrated Programming (CBIP) that encompasses Dene Kede, social studies, health, and science. These teachers are supported to co-plan authentic activities grounded in Tłıchǵ culture and history. Resources like the Tłıchǵ History Project (created in 2017) and culture camps have continued to support the work of the CBIP teachers. Without any structured support, rather through the interest and efforts of teacher leaders, this focus has gravitated outward to encompass Grades 1 and 2 in some schools.

The *Our Languages Curriculum* (OLC) is a natural fit to CBIP. Many teachers are currently engaging with Tłıchǵ language instructors and other Tłıchǵ citizens to enrich their classrooms with Tłıchǵ language.

2018-19 Focus: The RILE Coordinator will champion and facilitate OLC with 1) Language instructors, and 2) existing programming focusing on oral language in the JK-2 classrooms, and CBIP in Grades 3-6.

Achieved
results:

- The TCSA RILE Coordinator created resources and/or supports to demonstrate how OLC aligns with oral language strategies that are currently in place from JK-2. These include: traditional Tłıchǵ clothing kits (for play-based learning), student portfolios, demonstrating use of proficiency assessment tool, and long range planning support.
- The TCSA Literacy Coordinator facilitated discussions with Grades 3-6 Culture-based Integrated Planning teachers to align current programming with OLC during an In-service in February.
- 100% of our language teachers received ECE training in Fall 2018.
- 100% of our language teachers participated in a region-wide in- service in November 2018, and went to an Indigenous Language conference and visited a model school in British Columbia in May 2019.
- 100% (six of six) of our language teachers and 100% (two of two) immersion teachers received classroom support through school visits by the RILE Coordinator.
- The RILE and the Culture Coordinator have collected OLC assessment data (oral language proficiency tool) for an initial baseline data set in fall 2018 (87 students), with a range of scores from 10.0 – 18.0 (most students averaged 10.0 – 11.7). Spring scores were collected but as there were

changes to how the tool was used growth is not reported.

3.2 Health and Wellness Curriculum

Priorities in the 2018-2019 school year:

TCSA Strategic Plan Pillar 4: Health, Wellness, and Student Support.

Goal – To ensure all students have an equal opportunity to succeed.

The TCSA staff has participated in the territorial health and wellness curriculum pilot since it began. As ECE pilots this inquiry based program, TCSA teachers have gained enthusiasm to embrace this pedagogy. Each year more TCSA teachers have participated and shared the work with the community. In 2017-2018 we had more pilot teachers volunteer than we anticipated and we able to pilot with five teachers representing all five TCSA schools. Some participating teachers have moved into other roles or are leaving the region. Due to this reality, we hope to encourage past participants to continue, while starting with several new staff.

2018-2019 Focus: Participation in territorial health and wellness curriculum pilots and use of the draft curriculum.

Achieved results:

- Regional direction and support was limited due to vacancies, and provided as requested.
- Regionally 12.5% (1 of 8) of our Grades 4-6 teachers participated in the territorial Health & Wellness curriculum in-services. (This is largely in part to losing 2 participating teachers mid-year, and the resulting capacity of the system to send out replacements.)
- Regionally, 11% (1 of 9) of our Grades 7-9 teachers participated in the initial pilot (Note: the original piloting teacher moved to another position; however, a replacement was found.)
- The Regional curriculum coordinator(s) was not able to collaborate with pilot teachers to investigate research based approaches and structures that support inquiry based learning due to extended vacancies.
- 100% of the teachers piloting the new health and wellness curriculum participated in some in conference calls with ECE.
- 100% of the new teachers piloting the new health and wellness curriculum will participate in Face-to-Face meetings with ECE.
- 100% of the teachers piloting the new health and wellness curriculum will utilize an inquiry-based learning approach.

Indigenous Languages and Education

4. Education Renewal Objective: Supporting language and culture initiatives that enhance students' sense of identity.

4.1 Indigenizing Teaching and Learning Practice

Priorities in the 2018-2019 school year:

TCSA Strategic Plan Pillar 2: Tłıchǵ Culture and Language.

Goal – To contribute to revitalization, maintenance and promotion of Tłıchǵ Culture and Language.

'Strong like two people' has been not just a vision statement but a way of life for the TCSA schools. We have committed to promoting the Tłıchǵ culture and language in all aspects of what we do and how we do it. From the first day of teacher orientation to the last day of class, we are committed to Tłıchǵ language and culture. The TCSA has supported indigenous pedagogy through key experiences such as culture-based integrated planning (CBIP), the Tłıchǵ history curriculum project, seasonal camps, work with numerous universities on projects such as language revitalization, Tłıchǵ dictionary, Tłıchǵ game-based on legend 'How the Fox Saved the People', and generous participation in territorial, and national projects.

2018-2019 Focus: Further embed and integrate indigenized teaching and learning practices with existing initiatives, approaches, and projects.

Achieved results:

- The Regional Indigenous Language Educator (RILE) coordinator participated in regional workshops (including the Regional Conference in August 2018, and grade level in-services throughout the year) to contribute holistic Indigenizing practices including the JK/K, Intermediate, Immersion and Language Instructors In-services.
- All schools implemented Indigenized teaching and learning practices through a holistic approach to learning which included modeling cultural activities and Indigenized literacy strategies. This may be done in conjunction with other regional initiatives:
 - School Improvement goals linked to Tłıchǵ language and culture
 - Coordinated planning efforts with ECE throughout the year
 - JK – 2: oral language including seasonal Tłıchǵ vocabulary / songs
 - 3-6: supporting existing culture-based integrated planning teams
 - 1-8: Tłıchǵ history (stories and histories to create connections for students in core subjects, i.e. Tłıchǵ names for locations)
 - 1-12: promoted the use of books on residential school history and legacy – focus on northern authors

4.2 Key Cultural Experiences

Priorities in the 2018-2019 school year:

TCSA Strategic Plan Pillar 2: Tłıchǫ Culture and Language.

Goal – To contribute to revitalization, maintenance and promotion of Tłıchǫ Culture and Language. The TCSA will support teachers in developing skills to increase authentic application of cultural and language values and traditions.

The TCSA excel at delivering authentic cultural experiences, through our partnerships with Elders, community members and leaders, and Tłıchǫ Government (TG). Some example experiences that are offered throughout the region include: appropriate seasonal activities based on the Tłıchǫ way of life, Imbè program (summer work experience program), and offering a sampling camp through TG and Environment and Natural Resources (ENR). The TCSA RILE Coordinator will support all schools with developing culture experiences.

2018-2019 Focus: Further embed and continue partnerships that offer key cultural experiences with existing initiatives, approaches, and projects.

Achieved results:

- 100% of Grades JK-12 students participated in authentic cultural activities:
 - Types of authentic cultural activities that took place include fishing, berry picking, getting wood, harvesting from the land, learning about making shelters, boating, hunting, trapping (snaring), language camps, and traditional games.
 - A Rites of Passage camp was offered to all Grades 7-9 boys and girls in May 2019 (approximately 30 students took part in each camp).
- Authentic key cultural activities continued to occur in all schools at least:
 - All grade levels – once a week (ex: CBIP integrated lessons, Dene Kede integration with long range and unit plans, Tłıchǫ History Project resource to support integrated activities.
- The proportion of key cultural activities where community was involved in planning and/or implementation:
 - CJBS: some
 - EMES: some
 - MCS: some
 - JWGS: some
 - AAS: All
 - TCSA (Rites of Passage): All

4.3 Whole School Approach to Language

Priorities in the 2018-2019 school year:

TCSA Strategic Plan Pillar 2: Tłıchǫ Culture and Language.

Goal – To contribute to revitalization, maintenance and promotion of Tłıchǫ culture and language.

While each school has its own unique ways of promoting Tłıchǫ language and culture through systemic practices, there are some commonalities such as: morning prayers/reflection (often led by students), singing *O Canada* in Tłıchǫ, and whole school phrases such as k’omǫǫdǫǫ hoızi (good morning) and tı ehts’e ha (drink water?). The RILE coordinator will support all five schools in strengthening Tłıchǫ Yati in all areas of the school.

2018-2019 Focus: The TCSA will continue to promote and revitalize Tłıchǫ language through whole-school approaches to Indigenous language use.

Achieved results:

- 100% of schools employed a whole-school approach to Indigenous language use and articulated this in the School Improvement Plan. Types of best practices that were implemented region-wide included: students doing opening prayers in Tłıchǫ, increasing signage throughout schools, using foundational whole-school phrases (greeting, commands, routines, etc) as planned in staff meetings, using Tłıchǫ language in the halls by all staff, and *O’Canada* in Tłıchǫ every day.

4.4 Indigenous Language Instruction

Priorities in the 2018-2019 school year:

TCSA Strategic Plan Pillar 2: Tłıchǫ Culture and Language.
 Goal – To contribute to revitalization, maintenance and promotion of Tłıchǫ culture and language.
 Every Tłıchǫ school has at least one Tłıchǫ Yati instructor. In 2012, EMES phased in Kindergarten Tłıchǫ immersion, and the following year Grade 1 and EMES continues to offer K-2 immersion programming. These language instructors are champions for language instruction by supporting all staff to learn Tłıchǫ. The RILE coordinator, in collaboration with ECE appointed staff persons, will support teachers in all five schools to implement the new *Our Languages Curriculum*.
 2018-2019 Focus: TCSA will continue to strengthen Tłıchǫ language instruction by accessing the new *Our Languages Curriculum*.

Achieved results:

- 100% of schools offered Indigenous language instruction.
- 100% of TCSA language instructors received professional development in the *Our Languages Curriculum* provided by ECE (Territorial and regional in-services)
- EMES
 - Tłıchǫ Yati was offered JK-6 for 40 minutes three times a week
 - Tłıchǫ Immersion is offered for the full year for K-2 (Immersion for all subjects except English Language Arts)
- CJBS
 - JK-9: Tłıchǫ Yati is offered for 40 minute three times a week (exact schedule varies based on teacher availability)
 - 10-12: Tłıchǫ Yati 15, 25, and 35 are offered each semester as required
- MCS/JWGS
 - JK-9: Tłıchǫ Yati is offered for 40 minutes three times a week
 - 10-12: Tłıchǫ Yati 15, 25, and 35 are offered each semester as required
- AAS
 - Tłıchǫ Yati is offered each JK-9 for 40 minutes three times a week
 - 10-12: Tłıchǫ Yati 15 is offered once a year as required

4.5 Teaching and Learning Centers

Priorities in the 2018-2019 school year:

TCSA Strategic Plan Pillar 2: Tłıchǫ Culture and Language.

Goal – To contribute to revitalization, maintenance and promotion of Tłıchǫ Culture and Language.

The Tłıchǫ Teaching and Learning Center (TLC) has a long history in the Tłıchǫ region. This invaluable center houses extensive resources that support Tłıchǫ language instruction, heritage fair, and culturally integrated classrooms (such as CBIP classes). Resources such as books, posters, artifacts, legends and stories, songs books and CDs, as well as culture kits to support Dene Kede units. The TLC contribution agreement encompasses professional development, material development, and capacity building opportunities for community members, school staff, and students (ex: Boat Safety Course, Wilderness First Aid).

Achieved results:

- The TCSA supported the development of Tłıchǫ Yati resources to complement the new *Our Languages* Curriculum. Resources developed:
 - In lieu of teacher directed anchor chart(s) to support the Our Language Curriculum (to be designed in collaboration with language instructors) three ‘stories’ using the ECE template were created.
 - Tłıchǫ word walls are present in each language class (and most classrooms)
 - One Tłıchǫ traditional clothing kit with dress up clothes for each school (JK-K focus)
- Professional learning opportunities that were offered to 100% of the language instructors and TLC staff include:
 - Two regional in-services (November 2018 and May 2019 (went to BC Indigenous Language Conference))
 - Bi-monthly video conference calls with language instructors were not completed

4.6 Community Support

Priorities in the 2018-2019 school year:

TCSA Strategic Plan Pillar 2: Tłıchǵ Culture and Language.

Goal – To contribute to revitalization, maintenance and promotion of Tłıchǵ language and culture.
 Goal – To contribute to revitalization, maintenance and promotion of Tłıchǵ culture and language.

While each school has its own unique ways of promoting Tłıchǵ language and culture through systemic practices, there are some commonalities such as: morning prayers/reflection (often led by students), singing *O Canada* in Tłıchǵ, and whole school phrases such as k'omqòdqò hoizı (good morning) and tì ehts'e ha (drink water?). The RILE coordinator will support all five schools in strengthening Tłıchǵ Yati in all areas of the school.

Achieved results:

2018-2019 Focus: The TCSA will continue to promote and revitalize Tłıchǵ language through whole-school approaches to Indigenous language use.

- All students JK-9 participated in the following projects in which cultural resource experts were hired:
 - Elder visits
 - Story-telling
 - On-the-land camps
 - Feeding the fire
 - School Celebration Days
 - Heritage Fair
- A special project in partnership between Indigenous Language and Student Health and Wellness allowed the TCSA to hire 'Indigenous Health and Wellness Elders'. These Elders were hired in April as a pilot to promote traditional health and wellness, as well as supporting students' identity, through language and culture programming.
- Grades 10-12 students: participation varied depending on course selection. Ex: onà wok'è students had many opportunities to participate in on-the-land activities.
- All students are encouraged to take the courses required to complete the Tłıchǵ designation as part of their career and high school pathways planning (Tłıchǵ Yati, Tłıchǵ Agreement, and onà wok'è are the core courses for that recognition).
- All students JK-9 participated in a minimum of two on-the-land camps. This year the TCSA focused on large equipment like boats and snow machines to support this work.
- All education staff participated in Indigenous Language and Culture professional development opportunities which included:
 - 1 day regional conference in August 2018 (Behchokò).
 - 1 culture day in 100% of the schools (all communities).



4.7 Teacher Cultural Orientation Days

Priorities in the 2018-2019 school year:

TCSA Strategic Plan Pillar 2: Tłıchǫ Culture and Language.

Goal – To contribute to revitalization, maintenance and promotion of Tłıchǫ Culture and Language.

The TCSA holds an Annual Educators’ Regional Conference to start the year, with all regional staff gathering to learning from each other and workshop facilitators. At least one day of the three-day conference is dedicated to indigenizing education. In the past, the TCSA has hosted events that included barren land trips, fish camps, residential school survivor sharing circles, Dene Kede workshops, local Elder lead sessions, crafting and story-telling, trips to locations of local importance (i.e. Weyłıts’àtła), and opportunities to gather resources for instruction like the Tłıchǫ History Project. These cultural days have been co-planned by regional and school staff, Elders, and community members.

Schools have also held their own cultural orientation days where school staff, Elders and other community members participate in school-directed activities. These have included language workshops, on the land activities, craft or projects (i.e. Making beaver mittens, or beading), and canoe/snowmobile trips.

2018-2019 Focus: Strengthening indigenous education practices. Engaging teachers in Tłıchǫ cultural activities and orienting teachers who are new to the region.

Achieved results:

- On August 29, 2018 the TCSA held a regional teacher culture orientation day that was hands-on, immersive, and included 100% of the teaching staff. This year the theme was Indigenizing education and was offered with the support of ECE. Activities included: blanket exercise, sharing circles with local community counsellors, and introduction to the Indigenous Languages and Education handbook and further training with the *Our Languages* curriculum.

4.8 Elders in School

Priorities in the 2018-2019 school year:

TCSA Strategic Plan Pillar 2: Tłıchǫ Culture and Language.

Goal – To contribute to revitalization, maintenance and promotion of Tłıchǫ Culture and Language.

The TCSA has always acknowledged the importance of Elder involvement in schools. This is the reason that all of our schools have been named after important Tłıchǫ leaders who were strong advocates for education. When Chief Jimmy Bruneau School first opened, Elders were prominent figures in modeling Tłıchǫ culture. Today, Elders are still a visible part of our school community and often students will visit Elders in the community as part of their learning experience. The RILE coordinator will work in collaboration with all schools to include Elders for language and culture programming.

2018-2019 Focus: The TCSA will increase Elder integration and collaboration within the school community.

Achieved results:

- 100% of schools hired Elders on a contractual basis. Elders were engaged in planning for, sharing with, modelling for, and mentoring students.
- The TCSA piloted the use of an ‘Indigenous Health and Wellness Elder’ (IHWE) in four of five schools. A total of seven Elders were hired after a screening and training process. Wekweètì did not have any Elders willing to participate. The position is part of a collaborative multi-disciplinary approach to the delivery of direct mental health and wellness services, to support the needs of children, youth, and their families. The IHWE provides direct student care, including listening and sharing of traditional knowledge, advises and collaboratively delivers language and cultural programming, and participates in school-wide initiatives to create cultural safety and identity.

4.9 NWT Residential Schools Awareness

Priorities in the 2018-2019 school year:

TCSA Strategic Plan Pillar 2: Tłıchǫ Culture and Language.

Goal – To contribute to revitalization, maintenance and promotion of Tłıchǫ Culture and Language.

In 2014 the TCSA offered all educators in the Tłıchǫ Region NWT Residential School Training through ECE. This will be offered again during the 2018-2019 Regional Educators Conference because of turnover and a desire to keep this issue in the forefront.

2018-2019 Focus: There will be a renewed focus on residential schools to ensure all staff members are aware of the legacy of residential schools in the NWT and across Canada.

Achieved results:

- 100% of teachers completed residential schools awareness training in August 2018 as part of the regional conference.
- 100% of the Support Assistants (SA) completed residential schools awareness training in August 2018 as part of the regional conference.

Inclusive Schooling

Annually, the GNWT designates funds to support Ministerial Directive on Inclusive Schooling (2016), based on the size of the student population in the Territory. This investment allows for the accommodation of the diverse needs that students bring to school every day. To meet these needs, investments must be used towards programs, processes, and personnel that effectively support classroom teachers and increase student success.

The following section highlights key activities through which the Education Body achieved compliance with the Ministerial Directive on Inclusive Schooling.

6. ERI Objective: Strengthen equal access to quality education by effectively meeting the diverse needs of all learners.

6.1. Student supports aligned to the goals of the IEPs and/or SSPs are provided in a timely manner.

Goals specific to this directive for the 2018-2019 school year, considering the feedback provided by ECE in 2017:

TCSA Strategic Plan Pillar 1: Reading and Literacy. Goal – To improve student success in reading.
 TCSA Strategic Plan Pillar 4: Health, Wellness, and Student Support. Goal – To ensure all students have an equal opportunity to succeed.
 SSPs and IEPs were audited by the Regional Inclusive Schooling Coordinator (RISC) and PSTs. Based on the recommendations from that audit, teachers made SSPs and IEPs more concise which allowed them to become living documents that adjusted throughout the year. PSTs supported teachers in developing and achieving realistic and achievable goals.

As part of the audit the RISC looked for alignment between regional literacy data and the SSP and IEP programming. For example, if a student had demonstrated below grade level writing, specific goals for writing were incorporated into their plans. This approach created student centered instructional planning that was responsive to that student based on their strengths and challenges.

ECE commended the TCSA for focusing on SSPs and IEPs this year, and recommended the TCSA create class and learner profiles and identify Tier 1 strategies that will address a number of our student needs, thereby eliminating certain SSPs.

2018-19 Focus: Continue to review and audit SSPs and IEPs to ensure that they are reflective of specific needs and not merely a list of best practices, and develop a class profile summary template.

Achieved results:

- The RISC supported all PSTs, through the gradual release of responsibility, to align student assessment data to the goals stated in

- the SSPs and IEPs. This was accomplished through the use of class profiles, and work with a consultant to improve SSP and IEP specificity.
- The RISC, in collaboration with PSTs, created a class profile summary template.
 - All principals provided 25% of the PSTs time to support students directly.
 - The RISC audited a representative sample of IEPs and SSPs from each school to use as part of the gradual release of responsibility with PSTs and improve specificity and parental involvement in those documents.
 - 100% of SSPs and IEPs were finalized in Tienet by Nov 2, 2018 as dictated by ECE guidelines.
 - 100% of SSPs and IEPs were reviewed and revised at each reporting period by teachers with support from the PSTs. Through this review it has been identified that documenting reviews and revisions could be improved.

6.2. Principals create conditions to support teachers and support assistants in the use of flexible instructional strategies.

Goals specific to this directive for the 2018-2019 school year, considering on the feedback provided by ECE in 2017:

TCSA Strategic Plan Pillar 3: Developing 21st Century Learners.
 Goal – To develop learning environments that promote the acquisition of 21st Century skills.

TCSA Strategic Plan Pillar 4: Health, Wellness, and Student Support.
 Goal – To ensure all students have an equal opportunity to succeed. The TCSA’s SSI has a multi-year focus on Professional Learning Communities. As previously identified, the TCSA is undergoing a systemic change to a collaborative approach that aligns student-centered coaching, collaborative professional learning, and literacy in the disciplines.

Achieved results:

- 2018-2019 Focus: Implementation of student-centered coaching.
- Through student-centered coaching two of eight PSTs collaborated with appropriate teachers on flexible instructional strategies in the 2018-2019 school year; this is in part due to vacancies, and a regional focus on IEP/SSP development
 - Training for student-centered coaching took place three times during the 2018-2019 school year for 100% of PSTs, through ECE Webex training (with Leanna Harris).
 - 100% of the SAs meet with a PST at least monthly on a formal or informal basis.

6.3. Classroom teachers notify and access the School-based Support Team to support students who experience persistent learning difficulties in spite of the use of responsive teaching strategies or, when a student needs significant enrichment.

Goals specific to this directive for the 2018-2019 school year, considering the feedback provided by ECE in 2017:

TCSA Strategic Plan Pillar 4: Health, Wellness, and Student Support Goal – To ensure all students have an equal opportunity to succeed.

Until this year, SBST meetings have been informal and/or held on an ad hoc basis.

2018-2019 Focus: Increase the frequency and duration of planned SBST meetings.

Achieved results:

- SBST teams met formally every week for at least 30 minutes to discuss any referrals or systemic issues.
- Weekly SBST meetings are formalized and documented at all five schools.
- SBST meetings were implemented the first week of school (with the exception of JWGS and MCS as they had significant staffing concerns and turnover).
- STIP time was provided for regional or school on-site training for SAs including use of TinyEye speech therapy site, available course work through 'Insights to Behaviour', a self-directed book study (Self-Regulation – Dr. Stuart Shanker), and PLCs.
- 100% of teachers used the SBST referral form to notify the SBST about specific student needs, and keep updated records.

6.4. IEPs and SSPs are updated and reviewed in consultation with parents, students, SBST members, education body staff, and other professionals as required.

Goals specific to this directive for the 2018-2019 school year, considering the feedback provided by ECE in 2017:

TCSA Strategic Plan Pillar 4: Health, Wellness, and Student Support.
Goal – To ensure all students have an equal opportunity to succeed.
Most TCSA schools use home visits early in the school year and school open houses to provide a platform for parents and teachers to collaboratively discuss SSPs and IEPs. These plans are reviewed during reporting periods (report cards). These have been positive community experiences, and will continue in the 2018-2019 school year. The RISC will collaborate with all the PSTs to build communication around these documents between the teacher, student, parent and other professionals.
2018-2019 Focus: Improve updating and tracking of SSPs and IEPs to indicate change over time.

Achieved results:

- With the support of a contractor, and a regional focus SSPs and IEPs have become 'living' documents and change according to student need. Due to the very high number of SSPs and IEPs in the region, this target will require a multi-year approach. In 2018-19, PSTs worked to improve the content and scope of these documents.
- All schools had two planned parent consultations to review each IEP and SSP in the 2018-2019. These occurred at the start of the year (or course for senior secondary), and at the reporting period.
- All PSTs facilitated planned consultations to review each IEP and SSP with all educators that work with that student prior to finalizing each document in November and June. The number, timing, and type of these planned consultations were under the direction of the PST and the principal.

6.5. Program Support Teachers spend not less than 60% of their time engaged in activities that directly support classroom teachers.

Goals specific to this directive for the 2018-2019 school year, considering the feedback provided by ECE in 2017:

TSCA Strategic Plan Pillar 3: Developing 21st Century Learners.

Goal – To develop learning environments that promote the acquisition of 21st Century skills.

Over the last two years the TCSA has been working toward compliance with the Priority Time-Use Guidelines for PSTs. This has included tracking time and setting benchmark goals to reach the goal of 60% time engaged in supporting classroom teachers. During 2017-2018 we have approached this goal, through professional development, training the trainer opportunities, and with principal involvement.

PSTs have engaged in modeling and co-teaching, co-planning, collaborating, communicating with parents, debriefing and reflecting, directing and coordinating with professionals, coordinating the development of IEPs with teacher and school-based teams, creating learner/classroom profiles, observing, collecting and analyzing data, preparing or direction the preparation of resources, organizing and leading SBST meetings, conducting some assessments, supporting teachers with develop SSPs, supporting support assistants (SA), and supporting and providing systemic staff development and training. The RISC will support 100% of the Principals and PSTs to implement student-centered coaching strategies.

2018-2019 Focus: Reach the goal of 60% of PST time engaged in activities that directly support classroom teachers.

Achieved results:

- PSTs spent 18 hours/week (60% of time) supporting teachers to strengthen instructional activities (through Student Centered Coaching with typically a focus on oral language, reading, or writing).
- 100% of the PSTs had a regular timetable.
- In all of our schools, the PST met with 25% of the teachers monthly within the regular school schedule.
- 100% of TCSA schools ensured time each month for PSTs to meet with each classroom teacher within the regular school schedule by allotting one 'prep' period for collaboration.

Student Wellness and Support

7. Education Renewal Objective: Ensuring that student wellness...is promoted and embedded in school experiences, programming and environments.

7.1 Healthy Foods for Learning

Priorities in the 2018-2019 school year:

TCSA Strategic Plan Pillar 4: Health, Wellness, and Student Support. Goal – To ensure all students have an equal opportunity to succeed. There have been healthy food programs in our schools for many years. TCSA schools have embraced many territorial initiatives including Drop the Pop, breakfast programming, snack programs, and lunch programs (at some schools). Over the last three years schools have become more focused on provided nutritious food in all school experiences, programming, and environments. Our goal is to remove as much processed and high sugared foods/drinks as possible, this year represents an incremental step toward this goal.

2018-2019 Focus: Develop regional guidelines/parameters for food/drink purchasing that is responsive to culturally responsive, and that considers community realities. Schools will continue to offer healthy food programming.

Achieved results:

- TCSA collaborated with schools to develop a regional policy that outlines the guidelines/parameters of purchasing food/drinks for school experience, programming, and environment. It has passed first reading with the TCSA Board.
- 100% of the schools operated their program(s) five days a week other than during school closures.
- 100% of the schools operated their program(s) 10 months of the year.
- 100% of the schools offered sugar free and non-processed food/drinks more than half of the time.

CJBS

- Offered breakfast, lunch, and snack programs.

EMES/JWGS/AAS/MCS

- Offered breakfast and snack programs.

7.2 Self-Regulation Initiatives

Priorities in the 2018-2019 school year:

TCSA Strategic Plan Pillar 4: Health, Wellness, and Student Support.
 Goal – To ensure all students have an equal opportunity to succeed.
 Beginning in 2013-2014, conversations around the links between learning and behaviours, led to the need for self-regulation practices. These conversations were also being held at the territorial level. Inspired by this work the TCSA contracted a self-regulation expert (2014-2017) to guide our approach to implement self-regulation in one school. Many teachers throughout the region independently accessed professional development, and regional training that incorporated yoga, breathing, and mindfulness principles. In 2017-2018, four teachers accessed coursework and book students offered through ECE with the MEHRIT Centre.
 2018-2019 Focus: Continue to encourage teachers to access professional development through ECE. Begin to implement self-regulation practices that reflect each schools unique reality.

Achieved results:

- The TCSA promoted available ECE self-regulation professional development opportunities to all TCSA educators.
- No TCSA education staff completed the MEHRIT Centre training this year due to turnover and personal reasons.
- 4 of 5 TCSA schools implemented self-regulation strategies.
 - CJBS: continued use of soft-room, ‘zones of regulation’, and sensory room.
 - EMES: improved on the physical class and school environment, and systemic measures addressing tone of voice, body language, and recognizing the school community that surrounds every learner.
 - AAS: continued use of soft-spots within each classroom, sensory circuits, and identifying stressors.
 - JWGS: implemented ‘zones of regulation’ (how does your engine run).



7.3 Mental Health Initiatives

Priorities in the 2018-2019 school year:

TCSA Strategic Plan Pillar 4: Health, Wellness, and Student Support.
Goal – To ensure all students have an equal opportunity to succeed.
The TCSA is an interagency organization that has strived to align health, social services, and education services. As such the TCSA education and health divisions have partnered to provide holistic and wraparound services for our students.
Recently, the TCSA has responded to the wellness needs of our students by putting art therapists in place (EMES in 2014, expanded to CJBS in 2015, and further expanded to MCS in 2017). We have also offered Mental Health First Aid, ASIST, and Go to Educator to provide training for our staff to support our students.

2018-2019 Focus: The TCSA will update current staff and offer training to new staff to access training offered by ECE. Also, the TCSA will support all schools to implement mental health support services for students, including the new Child and Youth Care Counsellor (CYCC) model funded under the GNWT Dept. of Health and Social Services.

Achieved results:

- The TCSA supported four educators to access ECE programming: this may include Mental Health First Aid, ASIST, or Go to Educator depending on the needs and current staff training.
- The CYCCs and NCTSs (as applicable) participated in the SBST meetings.
- Students at JWGS and AAS received support from NCTS (Northern Counselling and Therapeutic Services) in 2018-2019. Both schools have identified that the current level of service is insufficient, and are looking to increase counselling services.
- MCS, and EMES staffed one full time CYCC (position was vacant till spring at EMES).
- Chief Jimmy Bruneau School staffed two full time CYCCs, and a regional supervisor.

7.4 Safe and Caring Schools

Priorities in the 2018-2019 school year:

TCSA Strategic Plan Pillar 4: Health, Wellness, and Student Support.
 Goal – To ensure all students have an equal opportunity to succeed.
 The TCSA has several policies related to safe and caring schools and have most recently updated our Safe and Caring School policy (2016), and our Transport of Students (2015). Other established policies include: Safe School and School Surveillance policy (2009), RCMP and Info Sharing (2009), Inclement Weather and School Safety and School Closures (2009), Emergency Lockdown Procedures for Schools (2009), and Emergency Evacuation Procedures for Schools (2009).

Each school in the region has developed a unique plan to incorporate healthy relationship curricula that is responsive to the needs of their students.

2018-2019 Focus: To ensure all staff members are aware and following current regional and territorial safe and caring schools policies and guidelines.

Achieved results:

- The Superintendent reviewed and monitored all schools’ Safe and Caring School plans annually; in the October 2018 Principal meetings and in the first site visits.
- All schools conducted 2 planned Emergency Evacuations (fire) drills.
- All school conducted 2 planned Lock Down procedures.
- All schools conducted at least 2 planned Safe and Caring School Committee meetings.
- Implemented healthy relationship programs include:

School	Grades	Program
CJBS	JK-8	WITS
	7-9	HRPP+ Second Step Fourth R
EMES	JK-6	Second Step
AAS	4-6	TRIBES
	7-9	Fourth R
MCS	JK-12	WITS
	7-9	HRPP+ Second Step Social Thinking Fourth R
JWGS	7-9	HRPP+ Second Step Fourth R

- 80% (four out of five) schools have a Gay-Straight Alliance Coordinator and have implemented at least one planned LGBTQ2+ inclusion activity that may have included a Gay-Straight Alliance (GSA student group).

Human Resources Management

School Staff Recruitment and Retention

The TCSA is responsible for ensuring that schools are resourced to meet the priorities and needs of students. Tables 10 and 11 provide details on budgeted and actual General School, Inclusive Schooling, and Indigenous Languages and Education staff for the 2018-19 school year.

Table 10: Budgeted and Actual Person Years for General School Staff.

General School Staff										
	Regional Office Admin	Teachers*	Consultants	Secretaries	Custodians	Wellness Counsellors	Bus Drivers	Cooks	School Admin	Total
Budgeted	Regional Office	6.5	3							9.5
	<i>Chief Jimmy Bruneau School</i>		20.5	1	4		3	1		29.5
	<i>Elizabeth Mackenzie Elementary School</i>		12	1	2		1			16
	<i>Mezi Community School</i>		9	1	1.5					11.5
	<i>Jean Wetrade amèti</i>		6		0.87	1				7.87
	<i>Alexis Arrowmaker School</i>		3.5		0.66	0.63				4.79
TOTAL	6.5	51	3	4.53	9.13	0	4	1	0	79.16
Actual	Regional Office	7	2.5							9.5
	<i>Chief Jimmy Bruneau School</i>		21.5	1	4		4	1		31.5
	<i>Elizabeth Mackenzie Elementary School</i>		12	1	2		1			16
	<i>Mezi Community School</i>		9	1	1.5					11.5
	<i>Jean Wetrade amèti</i>		7		0.87	1				8.87
	<i>Alexis Arrowmaker School</i>		2.5		0.66	0.63				3.79
TOTAL	7	52	2.5	4.53	9.13	0	5	1	0	81.16

Note: *Teachers include NWTTA members who are classroom teachers, principals, assistant principals, librarians, guidance counsellors, etc.

Table 11: Budgeted and Actual Person Years for Inclusive Schooling and Indigenous Languages and Education Staff.

School	Inclusive Schooling (IS) Staff										Indigenous Languages & Education (ILE) Staff									
	IS Regional Coord		Program Support Teachers ¹		Support Assistants		Wellness Counsellors		Magnet Facility		Total IS		ILE Regional Coord		IL Instructors		IL Assistants		Total ILE	
	B [‡]	A ^{**}	B	A	B	A	B	A	B	A	B	A	B	A	B	A	B	A	B	A
Regional Office	1	1									1	1	2	2					2	2
Chief Jimmy Bruneau School			3	3	5.2	6.09					8.2	9.09			2	2	0.87	0.87	2.87	2.87
Elizabeth Mackenzie Elementary School			2	2	6.96	6.96					8.96	8.96			3	3	0.87	0.87	3.87	3.87
Mezi Community School			1	1	2.61	2.61					3.61	3.61			1	1			1	1
Jean Wetrade amèti			1	1	2.61	1.74					3.61	2.74					0.87	0.87	0.87	0.87
Alexis Arrowmaker School			0.5	0.5	0.87	0.87					1.37	1.37			1	1			1	1
TOTAL	1	1	7.5	7.5	18.25	18.27	0	0	0	0	26.75	26.77	2	2	7	7	2.61	2.61	11.61	11.61

Note: B[‡] - budgeted; A^{**} - actual.

The TCSA experience relatively high rates of vacancy, new positions, and unusually high midyear leaves (ex: resignations or unexpected other leave). This impacted the agency's ability to meet all of our goals.

Under Inclusive Schooling the TCSA was fully staffed for RISC, PSTs, Support Assistants (with a mid-year hire), and several unofficial mentorships (or formal professional growth opportunities through ECE sponsored training, working with consultants, and peer partnerships). The TCSA made significant growth towards compliance to the Ministerial Directive on Inclusive Schooling, however, identified several keys areas of improvement

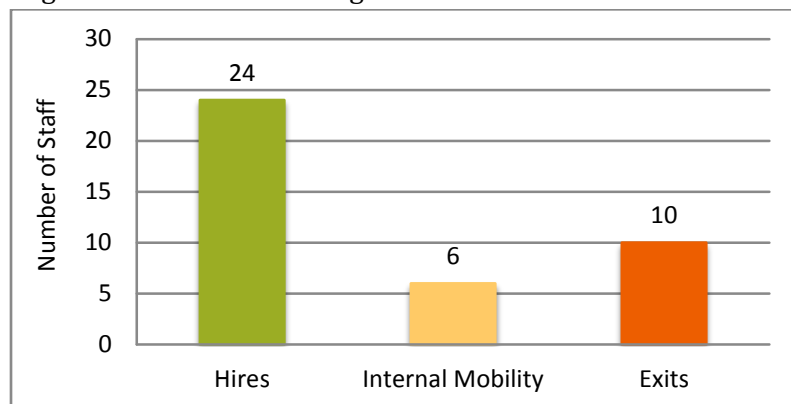
¹ Program Support Teachers contribute to the education of students with diverse needs by serving as a colleague, role model and coach for teachers with regards to inclusive instructional practices. In their daily/weekly work, PSTs are not focused on one specific curricular area, but support all student learning - with a particular emphasis on supporting students on Student Support Plans or Individualized Education Plans.

through auditing IEP/SSPs and working to develop School-based Support Teams (SBST). These areas will require PSTs and the RISC to spend additional time in the 2019-2020 school year addressing these areas which are largely administrative and working directly with students' time.

Staffing Actions

Figure below illustrates staffing actions for all education staff in the TCSA for the 2018-19 school year. Hires include all staffing actions that result in education staff entering the TCSA. Internal mobility includes all transfers that occur between DEAs within the TCSA. Exits include all staffing actions that result in education staff leaving the TCSA.

Figure 4: Education Staffing Actions.



Note: Education staff refers to principals, teachers, support assistants and program support teachers.

New Hires:

Due to Jordan's Principle funding we were able to hire six full time support assistants (new hires). Due to operational requirements two new teachers were added mid-year to EMES and CJBS. We accepted a midyear transfer and two mid-year hires to fill unexpected vacancies.

Internal Mobility:

Several staff have accepted positions as principals or Indigenous Language Instructors.

Exits:

Eight staff members have either transferred to ECE or Tłıchq Government, and the remaining have left the region (either transferred to other GNWT regional or left the territory).

Completion of Performance Reviews

Performance reviews are important in developing individual staff growth plans, therefore, all education staff (i.e., principals, teachers, support assistants and program support teachers) are required to undergo performance reviews on a regular basis. In the 2018-2019 school year, two (principals, assistant principals, board staff) and 25 teachers (including program support teachers) of education staff in the TCSA underwent performance reviews. Table 12 shows details on the number of planned and actual performance reviews of education staff who were in their evaluation year in 2018-2019.

Table 12: Education staff that underwent performance reviews in 2018-2019 school year.

Number of education staff in their evaluation year	Actual (accounts for any change post-June 30 submission of final Operating Plan)	Number of education staff in their evaluation year that underwent performance reviews	Completion Rate
N1	N2	N3	(N3)/(N2)
29	33	25	76%

There were several mid-year transfers and vacancies that did not allow for a full evaluation process to occur, particularly at the board office where two Curriculum Coordinator positions were vacant for the majority of the year. Due to vacancies throughout the agency, management was at capacity and unable to complete several evaluations.

In the 2019-20 school year, there is a plan for completing these evaluations, including several principal evaluations.

Financial Management

Indigenous Languages and Education

Table 13: Details of Indigenous Languages and Education Budget

		Funding Categories					
		Regional ILE Consultant	IL Instruction Staff	Indigenous Education	Teaching and Learning Centres	Community Support	Total
Budgeted	Regional	334,123			116,251	174,398	624,772
	<i>Chief Jimmy Bruneau School</i>	n/a	356,802	42,000			398,802
	<i>Elizabeth Mackenzie Elementary School</i>	n/a	459,869	31,500			491,369
	<i>Mezi Community School</i>	n/a	123,479	36,300			159,779
	<i>Jean Wetrade amèti</i>	n/a	89,855	31,250			121,105
	<i>Alexis Arrowmaker School</i>	n/a	99,301	33,500			132,801
	TOTAL	334,123	1,129,306	174,550	116,251	174,398	1,928,628
	Regional	309,013			220,102	226,502	755,617
	<i>Chief Jimmy Bruneau School</i>	n/a	348,470	42,428			390,898
	<i>Elizabeth Mackenzie Elementary School</i>	n/a	496,452	47,346			543,798
<i>Mezi Community School</i>	n/a	123,296	9,464			132,760	
<i>Jean Wetrade amèti</i>	n/a	93,346	14,276			107,622	
<i>Alexis Arrowmaker School</i>	n/a	109,793	18,531			128,324	
TOTAL	309,013	1,171,358	132,045	220,102	226,502	2,059,020	

Healthy Foods for Learning

Table 14: Details of Healthy Foods for Learning Budget

	Allocated Funding	Budgeted Expenses	Actual Expenses
<i>Chief Jimmy Bruneau School</i>	47,200	47,200	47,342
<i>Elizabeth Mackenzie Elementary School</i>	27,000	27,000	27,143
<i>Mezi Community School</i>	21,200	21,200	21,105
<i>Jean Wetrade amèti</i>	7,200	7,200	7,205
<i>Alexis Arrowmaker School</i>	5,300	5,300	5,296
TOTAL	107,900	107,900	108,091

Appendix A: Audited Financial Statements

See attached Audited Financial Statement.

**Tlicho Community Services Agency
Education Division
Behchoko, NT**

**Non-Consolidated Report on Revenues and Expenses
and Accumulated Surplus
For the Year Ended June 30, 2019**

**Tlicho Community Services Agency
Education Division
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Tlicho Community Services Agency

Management Discussion and Analysis June 30, 2019

Introduction

The Tlicho Community Services Agency (TCSA) is a unique organization in the Northwest Territories in two significant ways.

Firstly, it is a Government of the Northwest Territories Agency, while incorporating the values and principles of the Tlicho people and having the longer term objective of transforming itself into an agency of the Tlicho Government.

Secondly, the Agency is the only one in the Northwest Territories to deliver both the health and social services as well as the education programs under one entity.

The advantage of the TCSA model is it has the ability to effectively integrate the delivery of the health and education programs, especially when it comes to early childhood development.

The Agency's mission statement "Strong Like Two People" was developed to ensure that the TCSA is committed to the development of a continuum of care that will return control of education, health and social programs and services to the people of our communities, support them in the task of strengthening their families, promote the knowledge and skills they need to survive today and model the values they need to live in harmony with their families, our communities and our land.

The TCSA serves a population of approximately four thousand people (4,000) in the communities of Behchoko, Whati, Gameti and Wekweeti. The TCSA delivers its education programs through five schools from kindergarten to grade 12. In fiscal 2018-2019, we had 932 students enrolled in school.

As a result of the Agency delivering both the health and education programs, it also is accountable to both the Government of the Northwest Territories departments of health and education, which have two different fiscal year ends. The Agency prepares annual audited financial statements for health and education as at March 31 which is the Government of the Northwest Territories fiscal year end, as well as these audited reports for the department of education's fiscal year ending June 30.

Operating Environment

The Agency faces many challenges. Society is changing, our workforce is changing, so to ensure our children and youth have everything they need to become productive, self-sufficient, and successful members of society our schools must change as well: we must teach students how to think, how to analyze, and how to solve problems. In the Northwest Territories, and within the Tlicho region, teachers are changing how they teach, principals are changing how they lead, and school boards are changing the nature and depth of their involvement so that our schools are fully supported in affecting positive changes in developing 21st century leaders.



Tłıchǫ Community Services Agency

The major challenge is to bring students up to education levels equal to or exceeding national standards across Canada. This will take time, resources and a strategic plan to achieve. The TCSA continues with its plan, and has established specific measurable goals and objectives to reach its targets.

These goals can be summarized under the four main pillars of education in the Tlıcho region.

- (1) To improve student success in reading and literature.*
- (2) To contribute to the revitalization, maintenance and promotion of Tlıcho language and culture.*
- (3) To develop learning environments that promote the acquisition of 21st Century skills in contextually relevant ways.*
- (4) To ensure all students have an equal opportunity to succeed.*

Financial Condition

The School Operations of the Agency are on a solid footing. Education funding for the Agency is based on a formula, with enrollment numbers each year being the key driver.

The annual budgeted education revenue for the fiscal 2018-2019 was \$ 16,630,180, budgeted expenses were \$17,706,655 and the budgeted deficit was \$ 1,076,475. The reason for the budgeted deficit is related to the department of education's policy on surplus retention. The department's proposed policy is that any surplus in excess of 7 % of the year's total revenue will be returned to the department. As of June 30, 2019, the Agency had an operating deficit in education of \$1,148,098 thereby reducing the accumulated operating surplus to \$1,049,238. As a result, we have spent in accordance with our planned budget and met our target for the fiscal year 2018-2019 – the ending accumulated surplus is at 6% of the total revenue.

The Agency has a dedicated workforce of approximately 110 employees in the delivery of school programs, and administers numerous contracted services providers in the region. Salaries and benefits are the key cost drivers for education, and represent over 84 % of budgeted expenditures.

Education programs are delivered under the main categories of territorial schools, aboriginal languages, inclusive schooling and infrastructure services. Each school principal is responsible for managing his/her expenditures. Schools that do not spend their entire budget can carry forward their surpluses, and schools who overspend must repay the deficits to the Agency.

Summary

In fiscal 2018-2019, the TCSA celebrated the graduation of 24 students obtaining their grade 12.

We will continue to work with the Government of the Northwest Territories and the Tlıcho Government on improving education results by following our strategic plan and the four pillars of education.



Tl̓ich̓o Community Services Agency

We have the capable people in place who are both strong in their culture and prepared for a changing economic landscape. Like in the rest of Canada, a new economy is emerging that demands workers with “21st century skills.” This means high school graduates who have the knowledge, skills, and abilities to think critically, to problem-solve and to communicate effectively. At the foundation of each of these skills is the ability to read and write effectively. Reading is the most crucial skill for success in school and throughout life.

Mary Jane Wedzin
Manager of Financial Services
Tl̓ich̓o Community Services Agency

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

Management Responsibility for Financial Reporting with respect to the school year ended June 30, 2019


The Management Discussion & Analysis, Non-Consolidated report on Revenues and Expenses and Accumulated Surplus, Schedules and Notes herein submitted have been reviewed by management. They provide full disclosure and accurately reflect the financial and non-financial condition of the Agency 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 Tlicho Community Services Agency – Education Division have been conducted within the statutory powers of the Education Authority. The operations and administration of the Education Authority 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*, FAM, FAMEA, *Human Resources Manual*, Ministerial Directives and the policies of the Education Authority. Any non-compliance has been specifically identified and has been previously communicated to the Minister and Deputy Minister.


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

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

Approved and confirmed on behalf of the Tlicho Community Services Agency



**Shannon Barnett Aikman, Chief Executive Officer
Tlicho Community Services Agency**



Mary Jane Wedzin, Manager of Financial Services



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INDEPENDENT AUDITOR'S REPORT

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

Qualified Opinion

We have audited the Non-Consolidated Report on Revenues and Expenses and Accumulated Surplus of the Tlicho Community Services Agency – Education Division, and a summary of significant accounting policies and other explanatory information (together “the financial statement”) for the year ended June 30, 2019.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying Non-Consolidated Report on Revenues and Expenses and Accumulated Surplus present fairly, in all material respects, the results of operations for the year ended June 30, 2019 in accordance with Canadian Public Sector Accounting Standards.

Basis for Qualified Opinion

The GNWT is responsible for the calculation and distribution of the salaries and wages that appear on the statement of operations, the accuracy of which is not susceptible to complete audit verification. We have satisfied ourselves that the payroll information provided by the GNWT was accurately reflected in the Agency’s records.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Agency 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.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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 Agency’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 Agency or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Agency’s financial reporting process.

Auditor’s Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 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.

INDEPENDENT AUDITOR'S REPORT, continued

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 Agency's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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 Agency's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's 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 auditor's report. However, future events or conditions may cause the Agency 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 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 Other Legal and Regulatory Requirements

We further report, in accordance with the Financial Administration Act, in our opinion, proper books of account have been kept by the Tlicho Community Services Agency, the non-consolidated financial statement is in agreement therewith and the transactions that have come under our notice have, in all significant respects, been within the statutory powers of the Agency.

Other Matters

Our audit was conducted for the purposes of forming an opinion of the non-consolidated financial statement of Tlicho Community Services Agency – Education Division, taken as a whole. The supplementary information included on Schedules 1 to 21 is presented for purposes of additional information and is not a required part of the non-consolidated financial statement. Such supplementary information has been subjected to the auditing procedures only to the extent necessary to express an opinion on the audit of the non-consolidated financial statement taken as a whole.

The Non-Consolidated Report on Revenues and Expenses and Accumulated Surplus for the year ended June 30, 2018, was audited by another auditor that expressed a qualified opinion for the scope limitation on payroll on September 24, 2018.

EPR Yellowknife Accounting Prof. Corp.

EPR Yellowknife Accounting Professional Corporation
Chartered Professional Accountants
Yellowknife, NT
September 13, 2019

**Tlicho Community Services Agency
Education Division
Statement of Operations
For the year ended June 30, 2019**

	Unaudited 2019 Budget	2019 Actual	2018 Actual
Operating Fund - Revenue			
Government of the Northwest Territories			
ECE Regular Contributions	\$ 16,293,580	\$ 16,509,282	\$ 17,488,051
Teaching and Learning Centres	-	101,000	269,000
ECE Other Contributions	140,000	202,915	177,393
Total ECE (Note 9)	<u>16,433,580</u>	<u>16,813,197</u>	<u>17,934,444</u>
GNWT Other Contributions (Note 10)	116,600	131,274	138,802
Total GNWT	<u>16,550,180</u>	<u>16,944,471</u>	<u>18,073,246</u>
Government of Canada - Jordan's Principle	-	271,251	-
Generated Funds			
Investment Income	25,000	61,585	39,494
Donations	-	-	100
Other (Note 11)	55,000	420,461	328,939
Total Generated Funds	<u>80,000</u>	<u>482,046</u>	<u>368,533</u>
Total Revenue	<u>16,630,180</u>	<u>17,697,768</u>	<u>18,441,778</u>
Operating Fund - Expenses			
Administration	1,341,348	1,589,002	952,720
Inclusive Schooling (Schedule 2)	3,452,674	3,387,556	2,840,239
Indigenous Language and Education (Schedule 3)	1,928,628	2,059,020	2,221,871
School Programs	10,984,005	11,810,288	11,605,090
Total Expenses (Note 16)	<u>17,706,655</u>	<u>18,845,866</u>	<u>17,619,920</u>
Operating Surplus/(Deficit)	<u>\$ (1,076,475)</u>	<u>\$ (1,148,098)</u>	<u>\$ 821,858</u>
Opening Accumulated Surplus	<u>2,197,336</u>	<u>2,197,336</u>	<u>1,375,478</u>
Closing Accumulated Surplus	<u>\$ 1,120,861</u>	<u>\$ 1,049,238</u>	<u>\$ 2,197,336</u>
Amortization	-	-	-
Capital acquisitions	(400,000)	(395,955)	-
Closing Operating Accumulated Surplus	<u>\$ 720,861</u>	<u>\$ 653,283</u>	<u>\$ 2,197,336</u>

Approved



Chief Executive Officer



Chairperson

See the accompanying notes and schedules

**Tlicho Community Services Agency
Education Division
Notes to the Non-Consolidated Report on Revenues and Expenses
For the Year Ended June 30, 2019**

1. Nature of Organization

The Tlicho Community Services Agency (TCSA) was established under the *Tlicho Government Act* by order of the Minister dated August 4, 2005. Its purpose is to administer and maintain the standards of Health and Educational programs defined under the respective Acts in the Member communities of the Tlicho Region.

The agency was formally the Dogrib Community Services Agency and all assets and liabilities of the DCSB were transferred to the TCSA effective August 4, 2005.

Member communities have formed Community Services Authorities (CSA) which have assumed responsibility to provide sufficient educational programs within their respective communities of Behchoko, Gameti, Wekweeti and Whati. The financial report includes the accounts of the Tlicho Community Services Agency - Education Division (TCSA), and the five schools of the CSA's including Chief Jimmy Bruneau School, Elizabeth Mackenzie Elementary School, Mezi Community School, Jean Wetrade Gameti School, and Alexis Arrowmaker School. All inter-entity balances have been eliminated.

2. Significant Accounting Policies

a) Basis of Accounting

This financial report has been prepared in accordance to Canadian public sector accounting standards relevant to the report of revenue and expenses. The financial report has, in management's opinion, been properly prepared within reasonable limits of materiality. Requirements of the Education Act are also taken into consideration in preparation of the statement and related notes. 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 this basis of accounting, revenues are recognized in the accounting period in which they are earned and become measurable, and expenses are recorded when they are incurred.

b) Non-Consolidated Report

This report includes only the revenue and expenses of TCSA - Education Division. Asset, Liability and Equity balances of the organization are not reflected herein. The operations of Health and Social Services are not included in these reports and as such are non-consolidated.

c) Capital Assets

All buildings and works, furniture, equipment and vehicles valued in excess of \$50,000 and purchased with the GNWT capital funds are the property of the GNWT. The Minister grants to the Agency full occupancy and use of such facilities and equipment required for the administration and delivery of the education programs within the division. Capital assets with a value of less than \$50,000 are recorded as a current expenditure. Capital assets with a value in excess of \$50,000 provided by the GNWT at no cost are reported at cost and amortized in accordance with the Financial Administration Manual guidelines by the GNWT. Other capital assets with a value in excess of \$50,000 are reported at cost and amortized at the following rates:

Class and Rate: Mobile and Heavy Equipment (School Buses): 7-15 years

**Tlicho Community Services Agency
Education Division
Notes to the Non-Consolidated Report on Revenues and Expenses
For the Year Ended June 30, 2019**

2. Significant Accounting Policies (cont'd)

d) Budget Data

The *Education Act* of the NWT requires that the Agency prepare an annual budget as outlined in Sections 128 and 129.

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

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

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

The budget may be amended within a given fiscal year in accordance with Agency policy, regulations and approved budget procedures. The budget data presented in the non-consolidated statement reflects the Minister approved budget for the school year.

e) Measurement Uncertainty

The preparation of these non-consolidated financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of revenue and expenses during the period. Actual results could differ from these estimates. Accounts subject to measurement uncertainty are post-employment benefits determined by the actuary.

f) Revenue Recognition

Government Transfers:

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

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

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

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

**Tlicho Community Services Agency
Education Division
Notes to the Non-Consolidated Report on Revenues and Expenses
For the Year Ended June 30, 2019**

2. Significant Accounting Policies (cont'd)

g) Revenue Recognition (cont'd)

GNWT - Regular Contributions:

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

Other Contributions:

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

g) Deferred Revenue

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

h) Payroll Liabilities

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

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

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

i) 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.

**Tlcho Community Services Agency
Education Division
Notes to the Non-Consolidated Report on Revenues and Expenses
For the Year Ended June 30, 2019**

2. Significant Accounting Policies (cont'd)

j) Expenses

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

k) Financial Instruments

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

Financial instruments held at cost or amortized cost include cash, accounts receivable, accounts payable and accrued liabilities, payroll liabilities and deferred revenues. They are initially recorded at cost and subsequently carried at amortized cost using the effective interest rate method, less any impairment losses on financial assets.

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

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

3. Future Accounting Changes and Adoption of New Accounting Standards

Future Accounting Changes

- a) Financial Statement Presentation (PS 1201- required when Sections PS 2601 and PS 3450 are adopted)
- b) Foreign Currency Translation (PS 2601 – April 1 2021); Early adoption is permitted
- c) Portfolio Investments (PS 3041- required when Sections PS 1201, PS 2601, and PS 3450 are adopted)
- d) Financial instruments (PS 3450 - April 1, 2021); Early adoption is permitted
- e) Asset Retirement Obligations (PS 3280 – April 1, 2021); Early adoption is permitted.
- f) Revenue (PS 3400 – April 1, 2022); Early adoption is permitted
- g) Student Activity / Fiduciary funds policy under review for possible inclusion in Special Purpose Funds.

Adoption of New Accounting Standards

Effective April 1, 2018, the new standard from the PSA Handbook Section PS 3430 – restructuring transactions was adopted. There is no significant impact on the consolidated financial statements as a result of adopting the new standards.

**Tlicho Community Services Agency
Education Division
Notes to the Non-Consolidated Report on Revenues and Expenses
For the Year Ended June 30, 2019**

4. Tangible Capital Assets

	Cost	Accumulated Amortization	Net Book Value 2019	Net Book Value 2018
Mobile Equipment	\$ 569,273	\$ 173,318	\$ 395,955	\$ -

5. GNWT Assets Provided at No Cost

	Cost	Accumulated Amortization	Net Book Value 2019	Net Book Value 2018
Alexis Arrowmaker School	\$ 2,412,271	\$ 1,397,450	\$ 1,014,821	\$ 865,507
Chief Jimmy Bruneau School	9,459,123	8,411,190	1,047,933	988,244
Elizabeth MacKenzie School	5,637,997	3,641,609	1,996,388	1,992,986
Jean Wetrade School	10,360,806	3,747,782	6,613,024	6,561,072
Mezi School	6,310,511	5,127,837	1,182,674	1,147,793
Lease Improvement - Nishi Khon	190,000	190,000	-	-
Total	\$ 34,370,708	\$ 22,515,868	\$ 11,854,840	\$ 11,555,602

6. Post-Employment Benefits, Compensated Absences and Termination Benefits

In addition to pension benefits the Agency provides severance (resignation and retirement), removal and compensated absences (sick, special, parental and maternity leave) benefits to its employees. The benefits plans are not pre-funded and thus have no assets, resulting in a plan deficit equal to the accrued benefits obligation.

Severance benefits are paid to Board employees based on the type of termination (resignation vs. retirement) and appropriate combinations that include inputs such as when the employee was hired, the rate of pay, the number of years of continuous employment and age and the benefit is subject to maximum benefit limits. Removal benefits are subject to several criteria, the main ones being location of hire, employee category and length of service. The benefits under these two categories were valued using the projected unit credit methodology.

Compensated absence benefits generally accrue as employees render service and are paid upon the occurrence of an event resulting in eligibility for benefits under the terms of the plan. Events include, but are not limited to, employee or dependant 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 the expected utilization methodology.

**Tlichon Community Services Agency
Education Division
Notes to the Non-Consolidated Report on Revenues and Expenses
For the Year Ended June 30, 2019**

6. Post-Employment Benefits, Compensated Absences and Termination Benefits (cont'd)

Valuation results

The actuarial valuation was completed as at March 31, 2018. The effective date of the next actuarial valuation is March 31, 2020. The liabilities are actuarially determined as the present value of the accrued benefits at February 17, 2019 and the results extrapolated to June 30, 2019. The values presented below are for all of the benefits under the Compensated Absences and Termination Benefits for the consolidated Government.

	Severance and Removal	Compensated Absences	2019	2018
Changes in Obligation				
Accrued Benefit Obligation Beginning of Year	\$ 643,204	\$ 188,077	\$ 831,281	\$ 1,067,481
Current Period Benefit Cost	45,757	17,644	63,401	65,137
Interest Accrued	24,126	7,133	31,259	32,309
Benefits Payments	(62,240)	(38,076)	(100,316)	(129,001)
Plan Amendment	-	-	-	-
Actuarial (Gain)/Loss	170,060	45,486	215,546	(204,645)
Accrued Benefit Obligation End of Year	820,907	220,264	1,041,171	831,281
Unamortized Net Actuarial Gain	346,464	14,342	360,806	673,869
Net Future Obligation	1,167,371	234,606	1,401,977	1,505,150
Other Employee Future Benefits	-	-	-	-
Other Compensated Absences	-	-	-	-
Total Employee Future Benefits and Compensated Absences	\$ 1,167,371	\$ 234,606	\$ 1,401,977	\$ 1,505,150
Benefits Expense				
Current Period Benefit Cost	\$ 45,757	\$ 17,644	\$ 63,401	\$ 65,137
Interest Accrued	24,126	7,133	31,259	32,309
Plan Amendments	-	-	-	-
Amortization of Actuarial Gains	(86,108)	(11,410)	(97,518)	(71,937)
	\$ (16,225)	\$ 13,367	\$ (2,858)	\$ 25,509

The discount rate used to determine the accrued benefits obligation is an average of 3.30%. No inflation rate was applied.

The expected payments for the next five fiscal years are:

	Severance and Removal	Compensated Absences	Total
2020	\$ 93,023	\$ 31,290	\$ 124,313
2021	83,621	25,159	108,780
2022	76,827	21,322	98,149
2023	60,317	16,837	77,154
2024	60,810	15,482	76,292
	\$ 374,598	\$ 110,090	\$ 484,688

**Tlicho Community Services Agency
Education Division
Notes to the Non-Consolidated Report on Revenues and Expenses
For the Year Ended June 30, 2019**

7. Contributions Repayable

Nil Report

8. Deferred revenue

	<u>2019</u>	<u>2018</u>
Ekati Cultural Programs	\$ 42,142	\$ 71,830
Breakfast Club	5,690	2,701
On the Land Collaborative	13,346	-
Public Library	10,184	-
Food First Foundation	1,250	-
Jordan's Principle	258,950	-
Other	10,317	8,921
	<u>\$ 341,879</u>	<u>\$ 83,452</u>

9. ECE Revenue

	<u>Budget 2019</u>	<u>2019</u>	<u>2018</u>
Territorial Schools	\$ 10,967,146	\$ 11,155,388	\$ 12,173,976
Inclusive Schooling	2,745,495	2,764,762	2,836,706
Admin. and School Service	938,655	946,556	938,982
Indigenous Languages & Culture	1,642,284	1,642,576	1,538,387
	<u>16,293,580</u>	<u>16,509,282</u>	<u>17,488,051</u>
Teaching and Learning Centres	-	<u>101,000</u>	<u>269,000</u>
Public Library	140,000	162,160	136,268
LMAPD	-	-	35,125
Self-Regulation	-	7,000	6,000
Northern Distance Learning	-	14,546	-
Health & Wellness Curriculum Pilot Program	-	13,250	-
Youth with Disabilities	-	5,959	-
	<u>140,000</u>	<u>202,915</u>	<u>177,393</u>
	<u>\$ 16,433,580</u>	<u>\$ 16,813,197</u>	<u>\$ 17,934,444</u>

**Tlicho Community Services Agency
Education Division
Notes to the Non-Consolidated Report on Revenues and Expenses
For the Year Ended June 30, 2019**

10. GNWT Other Revenue/Contribution

		Budget 2019	2019	2018
GNWT - Health and Social Services	Drop the Pop	\$ -	\$ 9,950	\$ 10,448
GNWT - Industry, Tourism & Investment	Harvesting/Trapping	40,000	39,500	37,700
GNWT - Municipal and Community Affairs	Active After School/Youth	76,600	73,200	76,600
GNWT - Municipal and Community Affairs	Youth Contribution (Music)	-	8,624	5,000
GNWT - Municipal and Community Affairs	Youth Contribution (Trips)	-	-	8,000
GNWT - Municipal and Community Affairs	Sport Recreation)	-	-	1,054
		\$ 116,600	\$ 131,274	\$ 138,802

11. Other Revenue

		Budget 2019	2019	2018
BHP/Dominion Diamond Ekati Corp.		\$ -	\$ 154,689	\$ 151,181
APPLE School		55,000	63,275	-
Breakfast for Learning/ PC Children Charity		-	20,000	21,927
Food First Foundation		-	4,090	4,163
NWTTA - Student Success Initiatives		-	40,950	28,537
NWTTA - Student Success Initiative (July 2018 CILLDI Courses)		-	36,000	-
Tide Canada Culture (On the Land Collaborative)		-	47,404	10,000
Tlicho Government		-	20,536	46,068
Mackenzie Recreation Assoc.		-	-	5,000
Breakfast Club		-	10,121	10,399
Take It Global		-	813	-
Aboriginal Sport Circle of the NWT		-	2,500	-
Miscellaneous		-	20,083	51,664
		\$ 55,000	\$ 420,461	\$ 328,939

**Tlicho Community Services Agency
Education Division
Notes to the Non-Consolidated Report on Revenues and Expenses
For the Year Ended June 30, 2019**

12. Related Party Transactions

The Agency is related, in terms of common ownership, to all GNWT created departments, agencies and corporations. The Agency enters into transactions with these entities in the normal course of operations. The Agency is provided with various administrative services by the GNWT, the value of which is not reflected in this non-consolidated financial statement. The administrative costs include legal services by the Department of Justice, insurance coverage, payroll services and internal audit services by the Department of Finance and utilities and maintenance by Public Works and Services. Transactions with related parties not disclosed elsewhere in the non-consolidated financial statement is disclosed in this note if applicable.

	2019	2018
Revenue From Related Parties:		
Government of Northwest Territories		
Department of Education, Culture & Employment	\$ 16,813,197	\$ 17,934,444
Department of Health and Social Services	9,950	10,448
Department of Industry, Tourism & Investment	39,500	37,700
Department of Municipal and Community Affairs	81,824	90,654
Expense from Related Parties	-	-
Accounts Payable to Related Parties	-	-
Accounts Receivable from Related Parties		
Government of Northwest Territories		
Department of Education, Culture & Employment	\$ 40,823	\$ 49,587

13. Budget Amounts

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 Agency.

The annual budget includes estimates of revenue and expenses. Budgets are considered a management control and planning tool and as such are incorporated into the accounting system of the Agency.

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

**Tlicho Community Services Agency
Education Division
Notes to the Non-Consolidated Report on Revenues and Expenses
For the Year Ended June 30, 2019**

14. Economic Dependence

The Tlicho Community Services Agency - Education Division receives its funding primarily from the GNWT. If the funding arrangements were to change management is of the opinion that the Tlicho Community Services Agency - Education Division operations would be significantly affected.

15. Prior Year Figures

The financial statement has been reclassified, where applicable, to conform to the presentation used in the current year. The changes do not affect prior year surplus.

16. Expense By Object

	<u>2019</u>	<u>2018</u>
Compensation	\$ 15,245,688	\$ 14,351,983
Other	3,600,178	3,267,937
Total	<u>\$ 18,845,866</u>	<u>\$ 17,619,920</u>

**Tlicho Community Services Agency
Education Division
Notes to the Non-Consolidated Report on Revenues and Expenses
For the Year Ended June 30, 2019**

17. Financial Instruments

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

(i) Credit risk

Credit risk is the risk of financial loss to the Agency if a debtor fails to make payments of interest and principal when due. The Agency is exposed to this risk relating to its, cash, special purpose funds, trust assets and accounts receivable.

The Agency holds its cash, special purpose funds and trust assets deposits in trust accounts with federally regulated chartered banks who are insured by the Canadian Deposit Insurance Corporation.

Accounts receivable are due from various governments, government agencies, corporations and individuals. Credit risk related to accounts receivable is mitigated by internal controls as well policies and oversight over arrears for ultimate collection. Management has determined that a portion of accounts receivable are impaired based on specific identification as well as age of receivables.

(ii) Concentration of credit risk

Concentration of credit risk is the risk that a customer(s) has a significant portion (more than ten percent) of the total accounts receivable balance and thus there is a higher risk to the Agency in the event of a default. The Agency does have concentration risk. At June 30, 2019, receivables from the GNWT and related parties accounted for 50% of the total outstanding accounts receivables. The Agency reduces this risk by monitoring overdue balances.

The Agency also has concentration risk of credit risk as deposits are held in one Canadian chartered bank.

(iii) Liquidity Risk

Liquidity risk is the risk that the Agency will not be able to meet all cash outflow obligations as they come due. The Agency 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.

**Tlicho Community Services Agency
Education Division
Schedule of Expenses
For the Year Ended June 30, 2019**

	Administration	Inclusive Schooling	Indigenous Language	School Programs	Total
Salaries					
Teachers	\$ -	\$ 1,069,602	\$ 913,043	\$ 7,285,748	\$ 9,268,393
Instructional Asst.	-	1,585,845	258,315	199,166	2,043,326
Non-Instructional Staff	963,845	162,465	393,817	1,559,409	3,079,536
Board Honoraria	20,732	-	-	-	20,732
Employee Benefits					
Benefits/Allowance	3,945	-	-	284,184	288,129
Leave & Termination	224,166	-	-	-	224,166
Services Purchased/Contracted					
Postage/Communication	47,849	-	967	86,776	135,592
Travel/Training	74,515	86,865	76,527	80,306	318,213
Student Transportation	-	-	-	671,497	671,497
Adverting/Printing/Publishing	-	-	-	4,058	4,058
Maintenance and Repairs	-	-	1,163	62,794	63,957
Rentals and Leases	495	-	1,968	49,476	51,939
Contract Services	190,401	200,105	173,533	493,968	1,058,007
Materials/Freight					
Materials	59,578	282,479	238,784	991,332	1,572,173
Freight	3,476	195	903	41,574	46,148
Amortization					
	-	-	-	-	-
Total Expenses	\$ 1,589,002	\$ 3,387,556	\$ 2,059,020	\$ 11,810,288	\$ 18,845,866

**Tlcho Community Services Agency
Education Division
Inclusive Schooling Expenses
For the Year Ended June 30, 2019**

	General Inclusive Schooling	Staff Development	Assistive Technology	Magnet Facilities	Total
Salaries					
Regional Coordinator	\$ 162,465	\$ -	\$ -	\$ -	\$ 162,465
Program Support Teachers	1,069,602	-	-	-	1,069,602
Support Assistants	1,585,845	-	-	-	1,585,845
Employee Benefits					
Employee Benefits/Allowance	-	-	-	-	-
Services Purchased/Contracted					
Professional/Technical	-	-	-	-	-
Travel	11,883	74,982	-	-	86,865
Student Transportation (Bussing)	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-
Maintenance and Repair	-	-	-	-	-
Rental and Leases	-	-	-	-	-
Other Contracted Services	200,105	-	-	-	200,105
Materials/Freight					
Materials	282,479	-	-	-	282,479
Freight	195	-	-	-	195
Total Expense	\$ 3,312,574	\$ 74,982	\$ -	\$ -	\$ 3,387,556

**Tlicho Community Services Agency
Education Division
Indigenous Language and Education Expenses
For the Year Ended June 30, 2019**

	Student Instruction	Teaching/ Learning Resource	Professional Development	School Programs	Total
Salaries/Honoraria					
ALCBE Teachers	\$ 913,043	\$ -	\$ -	\$ -	\$ 913,043
Language Consultants	-	-	-	-	-
Instruction Assistants	258,315	-	-	-	258,315
Non-Instructional Staff	-	-	-	309,013	309,013
Honoraria	-	-	-	-	-
Elders in Schools	-	-	-	84,804	84,804
Employee Benefits					
Employee Benefits/Allowances	-	-	-	-	-
Services Purchased/Contracted					
Professional/Technical Services	-	-	-	-	-
Travel/Training	738	3,208	-	72,581	76,527
Student Transportation (Bussing)	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-
Maintenance and Repair	1,163	-	-	-	1,163
Rentals/Leases	1,968	-	-	-	1,968
Other Contracted Services	36,119	72,872	-	57,840	166,831
Materials/Freight					
Materials	92,026	144,022	-	10,405	246,453
Freight	30	-	-	873	903
Total Expense	\$ 1,303,402	\$ 220,102	\$ -	\$ 535,516	\$ 2,059,020

**Tlicho Community Services Agency
Education Division
Indigenous Language and Education Contributions
For the Year Ended June 30, 2019**

Contribution Agreement	July 1 to March 31	April 1 to June 30	Total
Revenue			
Funding Received	\$ 101,000	\$ -	\$ 101,000
Expense			
Other O&M	103,879	-	103,879
Net Surplus/(Deficit)	\$ (2,879)	\$ -	\$ (2,879)

**Tlicho Community Services Agency
Education Division
Jordan's Principle
For the Year Ended June 30, 2019**

	Budget	2019	2018
Revenue			
Government of Canada - First Nations and Inuit Health Branch	\$ -	\$ 530,201	\$ -
Carry forward from Previous Year	-	-	-
Total Revenue	-	530,201	-
Expense			
Administration	-	-	-
Personnel	-	199,166	-
Transportation	-	-	-
Materials and Supplies	-	-	-
Rent and Utilities	-	-	-
Evaluation	-	-	-
Other	-	72,085	-
Total Expenses	-	271,251	-
Net Surplus/(Deficit)	-	258,950	-
Deferred Revenue	\$ -	\$ 258,950	\$ -

**Tliche Community Services Agency
Education Division
Northern Distance Learning
For the Year Ended June 30, 2019**

	<u>July 1 to March 31</u>	<u>April 1 to June 30</u>	<u>Total</u>
Revenue			
GNWT - Education, Culture and Employment	\$ 13,310	\$ 1,236	\$ 14,546
Expense			
Services Purchased/Contracted	13,310	3,250	16,560
Net Surplus/(Deficit)	<u>\$ -</u>	<u>\$ (2,014)</u>	<u>\$ (2,014)</u>

**Tlicho Community Services Agency
Education Division
Student Success Initiatives
For the Year Ended June 30, 2019**

	<u>2019</u>	<u>2018</u>
Revenues		
GNWT - Education, Culture & Employment	\$ 55,000	\$ 55,000
NWTTA	40,950	28,537
Total Revenues	<u>95,950</u>	<u>83,537</u>
Expenses		
Salaries and wages	55,000	55,000
Resources	43,187	31,200
Total Expenses	<u>98,187</u>	<u>86,200</u>
Net Surplus/(Deficit)	<u>\$ (2,237)</u>	<u>\$ (2,663)</u>

**Tlcho Community Services Agency
Education Division
Schedule of Specific Program
Breakfast for Learning / PC Children Charity Snack Program
For the Year Ended June 30, 2019**

	CJBS	JWGS	EMES	2019	2018
Revenues					
PC Children Charity	\$ 10,000	\$ 3,000	\$ 7,000	\$ 20,000	\$ 20,000
Breakfast for Learning - Transfer From Deferred Revenue	-	-	-	-	1,927
Total Revenues	10,000	3,000	7,000	20,000	21,927
Expense					
Materials & Supplies	10,011	3,086	7,016	20,113	21,777
Net Surplus/(Deficit)	\$ (11)	\$ (86)	\$ (16)	\$ (113)	150

**Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Drop the Pop
For the Year Ended June 30, 2019**

	CJBS	MEZI	JWGS	EMES	Wekweeti	2019	2018
Revenues							
GNWT - Health & Social Services	\$ 1,500	\$ 1,050	\$ 625	\$ 1,000	\$ 800	\$ 4,975	\$ 9,950
GNWT - Health & Social Services - A/R	1,500	1,050	625	1,000	800	4,975	-
Total Revenues	3,000	2,100	1,250	2,000	1,600	9,950	9,950
Expense							
Material & Supplies	3,040	2,100	1,250	2,006	1,600	9,996	9,950
Net Surplus/(Deficit)	\$ (40)	\$ -	\$ -	\$ (6)	\$ -	\$ (46)	\$ -

**Tlicho Community Services Agency
Education Division
Schedule of Specific Program
On the Land Collaborative
For the Year Ended June 30, 2019**

	CJBS	MEZI	JWGS	EMES	Wekweeti	2019	2018
Revenues							
TIDES Canada Foundation	\$ 20,000	\$ 15,000	\$ 7,000	\$ 10,000	\$ 8,750	\$ 60,750	\$ 10,000
TIDES Canada Foundation, to Deferred Revenue	(8,230)	-	-	-	(5,117)	(13,347)	-
Total Revenues	11,770	15,000	7,000	10,000	3,633	47,403	10,000
Expense							
Material & Supplies	6,370	14,999	1,565	1,061	1,846	25,841	4,266
Contract Services	5,400	-	5,600	8,924	1,787	21,711	5,750
Total Expense	11,770	14,999	7,165	9,985	3,633	47,552	10,016
Net Surplus/(Deficit)	\$ -	\$ 1	\$ (165)	\$ 15	\$ -	\$ (149)	\$ (16)

**Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Take a Kid Trapping
For the Year Ended June 30, 2019**

	CJBS	MEZI	JWGS	EMES	Wekweeti	2019	2018
Revenue							
GNWT - Environment and Natural Resources	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 7,500	\$ 39,500	\$ 37,700
Expenses							
Material & Supplies	2,000	8,001	8,037	3,878	3,411	25,327	10,358
Gasoline	-	-	-	-	834	834	2,205
Contract Services	6,100	-	-	4,150	3,250	13,500	25,240
Total Expenses	8,100	8,001	8,037	8,028	7,495	39,661	37,803
Net Surplus/(Deficit)	\$ (100)	\$ (1)	\$ (37)	\$ (28)	\$ 5	\$ (161)	\$ (103)

**Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Active After School Program
For the Year Ended June 30, 2019**

	CJBS	MEZI	JWGS	EMES	Wekweeti	2019	2018
Revenues							
GNWT - Municipal and Community Affairs	\$ 12,000	\$ 16,300	\$ 16,300	\$ 12,300	\$ 16,300	\$ 73,200	\$ 76,600
GNWT - MACA - Reallocation	1,680	10,220	-	(12,300)	400	-	-
Total Revenues	13,680	26,520	16,300	-	16,700	73,200	76,600
Expenses							
Material & Supplies	13,660	26,504	16,300	-	16,471	72,935	53,056
Contract Services	-	-	-	-	225	225	25,131
Total Expenses	13,660	26,504	16,300	-	16,696	73,160	78,187
Net Surplus/(Deficit)	\$ 20	\$ 16	\$ -	\$ -	\$ 4	\$ 40	\$ (1,587)

**Tlich Community Services Agency
Education Division
Schedule of Specific Program
Breakfast Club Program
For the Year Ended June 30, 2019**

	JWGS	EMES	2019	2018
Revenues				
Breakfast Club of Canada	\$ 5,610	\$ 7,500	\$ 13,110	\$ 13,100
Breakfast Club of Canada - from Deferred Revenue	2,701	-	2,701	(2,701)
Breakfast Club of Canada - to Deferred Revenue	(5,690)	-	(5,690)	-
Total Revenues	2,621	7,500	10,121	10,399
Expense				
Material & Supplies	2,621	7,473	10,094	10,379
Net Surplus/(Deficit)	\$ -	\$ 27	\$ 27	\$ 20

**Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Public Library Services
For the Year Ended June 30, 2019**

	CJBS	MEZI	JWGS	EMES	2019	2018
Revenues						
GNWT - Education, Culture and Employment	\$ 56,000	\$ 35,000	\$ 35,000	\$ 56,000	\$ 182,000	\$ 140,000
GNWT - ECE, to Deferred Revenue	(6,741)	-	-	(3,443)	(10,184)	-
GNWT - ECE, from A/R	(9,967)	(8,919)	(10,360)	(16,608)	(45,854)	45,854
GNWT - ECE, to A/R	-	20,322	15,876	-	36,198	(49,587)
Total Revenues	39,292	46,403	40,516	35,949	162,160	136,267
Expenses						
Salaries & Benefits	7,578	11,315	5,330	9,353	33,576	131,041
Materials & Supplies	-	4,984	2,827	-	7,811	5,794
Contract Services	31,714	30,104	32,359	26,596	120,773	-
Total Expenses	39,292	46,403	40,516	35,949	162,160	136,835
Net Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (568)

**Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Food First Foundation
For the Year Ended June 30, 2019**

	CJBS	MEZI	JWGS	Wekweeti	2019	2018
Revenues						
Food First Foundation	\$ 1,500	\$ 2,300	\$ 1,250	\$ 290	\$ 5,340	\$ 4,163
Food First Foundation, to Deferred Revenue	-	-	(1,250)	-	(1,250)	-
Total Revenues	1,500	2,300	-	290	4,090	4,163
Expenses						
Materials & Supplies	1,507	-	-	262	1,769	4,193
Contract Services	-	2,490	-	-	2,490	-
Total Expenses	1,507	2,490	-	262	4,259	4,193
Net Surplus/(Deficit)	\$ (7)	\$ (190)	\$ -	\$ 28	\$ (169)	\$ (30)

**Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Youth Contribution
For the Year Ended June 30, 2019**

	CJBS	Wekweeti	2019	2018
Revenues				
GNWT - Municipal and Community Affairs	\$ 4,000	\$ -	\$ 4,000	\$ 14,054
GNWT - Municipal and Community Affairs - A/R	-	4,624	4,624	-
Total Revenues	4,000	4,624	8,624	14,054
Expenses				
Materials & Supplies	-	-	-	5,000
Travel	-	-	-	9,052
Contract Services	4,000	4,624	8,624	-
Total Expenses	4,000	4,624	8,624	14,052
Net Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ 2

**Tlcho Community Services Agency
Education Division
Schedule of Specific Program
APPLE School
For the Year Ended June 30, 2019**

	<u>2019</u>	<u>2018</u>
Revenue		
APPLE School Foundation	\$ 63,275	\$ -
Expenses		
Salaries	75,299	-
Materials & Supplies	4,786	-
Total Expenses	<u>80,085</u>	<u>-</u>
Net Surplus/(Deficit)	<u>\$ (16,810)</u>	<u>\$ -</u>

**Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Ekati Mine (Cultural Program)
For the Year Ended June 30, 2019**

	CJBS	MEZI	JWGS	EMES	Wekweeti	2019	2018
Revenues							
Ekati Mine	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000	\$ -
Ekati Mine - to Deferred Revenue	(22,868)	-	(19,273)	-	-	(42,141)	-
Ekati Mine - from Deferred Revenue	-	50,000	6,401	15,429	-	71,830	-
Total Revenues	2,132	75,000	12,128	40,429	25,000	154,689	-
Expenses							
Materials & Supplies	1,314	23,087	10,128	40,601	24,529	99,659	-
Gasoline	762	-	-	-	288	1,050	-
Delivery & Courier	-	-	-	-	148	148	-
Travel	56	-	-	-	-	56	-
Minor Equipment <\$5,000	-	3,494	-	-	-	3,494	-
Capital Equipment >\$5,000<\$50,000	-	48,518	-	-	-	48,518	-
Contract Services	-	-	2,000	-	-	2,000	-
Total Expenses	2,132	75,099	12,128	40,601	24,965	154,925	-
Net Surplus/(Deficit)	\$ -	\$ (99)	\$ -	\$ (172)	\$ 35	\$ (236)	\$ -

**Tliche Community Services Agency
 Education Division
 Schedule of Specific Program
 Self-Regulation
 For the Year Ended June 30, 2019**

	<u>2019</u>	<u>2018</u>
Revenue		
GNWT - Education, Culture & Employment	\$ 7,000	\$ -
Expense		
Materials & Supplies	7,042	-
Net Surplus/(Deficit)	<u>\$ (42)</u>	<u>\$ -</u>

**Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Health & Wellness Pilot Program
For the Year Ended June 30, 2019**

	<u>2019</u>	<u>2018</u>
Revenue		
GNWT - Education, Culture & Employment	\$ 13,250	\$ -
Expense		
Materials & Supplies	13,250	-
Net Surplus/(Deficit)	<u>\$ -</u>	<u>\$ -</u>

**Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Youth with Disabilities
For the Year Ended June 30, 2019**

	<u>2019</u>	<u>2018</u>
Revenue		
GNWT - Education, Culture & Employment	\$ 5,960	\$ -
Expense		
Contract Services	5,960	-
Net Surplus/(Deficit)	<u>\$ -</u>	<u>\$ -</u>



Yellowknife Catholic Schools

Annual Report for 2018-2019 School Year

September 30, 2019



Where Learning Lights the Spirit
Où l'apprentissage reflète l'Esprit
Yedàì Nezìì T'à Hoghàts'eetq



Écoles catholiques de Yellowknife

Rapport annuel pour l'année scolaire 2018-2019

30 septembre 2019



Where Learning Lights the Spirit
Où l'apprentissage reflète l'Esprit
Yedàì Nezìì T'à Hoghàts'eetq

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Purpose of the Annual Report

The Yellowknife Catholic Schools (YCS) Annual Report for the 2018-2019 school year was prepared in compliance with the *Financial Administration Act* that requires Northwest Territories (NWT) Education Bodies to report on their operations, compliance with educational directives, and implementation of activities and initiatives in line with the Government of the Northwest Territories (GNWT) Mandate and the Minister of Education's direction.

The annual report is one of the key components of the Education Accountability Framework that was implemented in 2016 as part of the *Education Renewal and Innovation Framework (ERI): Directions for Change (2013)* and following new requirements of the *Financial Administration Act* that were put in force in 2016. The purpose of the annual report is to ensure that Education Bodies remain accountable to their operating plans.

The current annual report is based on the YCS 2018-2019 Operating Plan that was approved by the Minister on November 1, 2018 and tabled in the Legislative Assembly on November 1, 2018.

Annual Report - Executive Summary

The annual report for the 2018-2019 school year was prepared in compliance with the *Financial Administration Act* that requires Northwest Territories (NWT) Education Bodies to report on their operations, compliance to educational directives, and implementation of activities and initiatives in line with the Government of the Northwest Territories (GNWT) Mandate and the Minister of Education's direction.

The following table summarizes the successes and areas for improvement for the school year:

Yellowknife Catholic Schools (YCS) experienced another year of success.

We have had great successes with our Wiliideh Yati program at Weledeh Catholic School (WCS). Our students have shown progress on the language assessment scale, and the introduction of Wiliideh Yati in Grade 8 at École Saint Patrick's High School (ESPHS) has been successful. YCS also has built a strong culture and language program with strong community support, and have continued to build leadership capacity among our Indigenous students. We have several high school students assisting in culture camps for the younger grades.

YCS has also seen significant growth in the area of inquiry based and innovative learning models that promote a growth mindset and student agency. All three of our schools now have vibrant Maker Space learning environments, as well as many programs designed on design thinking. The YCS TechSpert, student technology leadership team, also continues to grow and organized and facilitated sessions at two Student Summit Days for over 700 students.

Student enrolment at WCS is creating a bit of a challenge as more families are choosing French programming for their children. This did create a capacity issue at École Saint Joseph School (ESJS), and we appreciate the support from the Department of Education, Culture and Employment (ECE) in purchasing modular classrooms to address these issues. For these reasons we have decided to introduce a French programming option at WCS this fall in the form of a Bilingual Junior Kindergarten. As an area of growth YCS will be exploring standardized literacy and numeracy tools to provide systemic data that will support literacy and numeracy instruction with the goal of supporting student achievement.

Rapport annuel — Sommaire

Le rapport annuel pour l'année scolaire 2018-2019 a été préparé conformément à la *Loi sur la gestion des finances publiques*. Cette loi stipule que les organismes ténois du milieu de l'éducation doivent rendre compte de leurs activités, de leur conformité aux directives sur l'éducation et de leur mise en œuvre des activités et initiatives qui s'inscrivent dans le mandat du GTNO et dans les orientations du ministre de l'Éducation.

L'encadré suivant résume les bons coups survenus pendant cette année scolaire, ainsi que les points à améliorer.

Les Écoles catholiques de Yellowknife (ECY) ont connu une autre année fructueuse.

D'abord, le programme Wiliideh Yati a été un franc succès à l'école catholique Weledeh. En effet, les élèves ont fait des progrès sur le barème d'évaluation linguistique, et le lancement du programme en 8^e année à l'école secondaire St. Patrick s'est bien déroulé. En outre, les ECY ont conçu un solide programme culturel et langagier grâce à l'appui déterminant de la communauté, et elles ont continué d'améliorer la capacité de leadership des élèves autochtones. Plusieurs élèves du secondaire contribuent au bon déroulement de camps culturels pour les plus jeunes.

Ensuite, les ECY ont connu une forte croissance grâce aux modèles d'apprentissage novateurs par investigation qui favorisent l'état d'esprit de croissance et mettent l'élève au centre de l'apprentissage. Nos trois écoles sont maintenant équipées d'un milieu d'apprentissage Maker Space ainsi que de nombreux programmes inspirés de la conception créative. Le TechSpert, une équipe de leadership en technologie composée d'élèves, poursuit sa croissance en plus d'avoir organisé et animé des séances auprès de 700 élèves lors de deux journées du Sommet des élèves.

L'école catholique Weledeh éprouve un problème de saturation dû à la quantité grandissante d'inscriptions au programme de français. La capacité d'accueil de l'école St. Joseph a été affectée, et nous sommes reconnaissants envers le ministère de l'Éducation, de la Culture et de la Formation (MÉCF) d'avoir acheté des salles de classe modulaires pour remédier à la situation. Nous avons aussi décidé, à cet égard, de lancer un programme de français sous forme de prématernelle bilingue à l'école catholique Weledeh cet automne. Dans le cadre de leur croissance, les ECY exploreront des outils normalisés d'alphabétisation et d'apprentissage du calcul pour recueillir des données systémiques à l'appui de l'enseignement des matières concernées et ainsi soutenir la réussite des élèves.

Yellowknife Catholic Schools Operating Environment

School Profiles and Student Enrolment

Yellowknife Catholic Schools consists of three schools that housed approximately 1,392.5 students in the 2018-2019 school year. Our school district offers programs from Junior Kindergarten to Grade 12, with specialty areas such as Religion, Early French Immersion, Late French Immersion, Core French, Wiliideh Yati language instruction, and trades programming in carpentry, welding, small engine mechanics, culinary arts and cosmetology. YCS also offers a block of time at each of our schools that allows for student choice to explore their areas of passion, as well as Maker Space classrooms.

Table 1 below provides an overview of the district's school profiles, while Table 2 provides information on student enrolment in each school in the completed school year.

Table 1: Yellowknife Catholic Schools School Profiles 2018-2019.

School	Community	Grades Offered	Student Enrolment (FTE) ¹	Teaching Staff (PY) ²
École St. Joseph School (ESJS)	Yellowknife	JK-7	560.5	28.39
École St. Patrick High School (ESPHS)	Yellowknife	8-12	480.5	27.16
Weledeh Catholic School (WCS)	Yellowknife	JK-7	351.5	17.10

¹ FTE stands for home/origin school full-time equivalents with 60% or more attendance as of September 30, 2018.

² PY stands for person years and refers to funded positions. Teaching staff includes staff providing instruction to students, such as teachers, teaching principals, and others.

Table 2: Student enrolment (FTE) by school and by grade as of September 30, 2018.

School	Grades													
	JK	K	1	2	3	4	5	6	7	8	9	10	11	12
ESJS	50	78	60	59	61	69	62	64.5	57	0	0	0	0	0
ESPHS	0	0	0	0	0	0	0	0	0	107.5	93.5	87.5	101.5	90.5
WCS	28	30.5	31	33	39.5	48	37	42.5	62	0	0	0	0	0
DEC Total	78	108.5	91	92	100.5	117	99	107	119	107.5	93.5	87.5	101.5	90.5

Student and Teacher Population

Our schools are all very multi-cultural, with families from all over the world. For the 2018-2019 school year we had an overall student population of 1,397.5, which was a decrease of 30 students from the previous year. The decrease was mainly at Weledeh Catholic School (27 students). This is a concern and we are looking at ways to increase the population of that school. Based on the trend of families looking for French Immersion programming for their children, we have introduced a Bilingual Junior Kindergarten program at Weledeh.

The overall Indigenous student population for the school year was 34.5 %.

Our Indigenous student population per school was:

- École St. Joseph School 23.9%
- École St. Patrick School 34.3%
- Weledeh Catholic School 51.6%

We continued to have a high number of students on Individualized Education Programs (IEP)s and Student Support plans. We had 24 students on IEPs, 73 students on Modified Programs and 387 students on Regular Programs with Accommodations. We are also seeing an increase in students with English as a Second Language and children with Speech and Language delay.

For the 2018-2019 school year we had a teaching staff complement of 91 teachers, as well as seven Coordinators. The Coordinators included a Student Support Coordinator, two Indigenous Program Coordinators; a 0.6 French Program Coordinator, a 0.5 Religious Education Coordinator, Technology Infrastructure Coordinator and an Innovation and Technology Specialist Teacher.

Our staffing also consisted of 39.5 Classroom Assistants, 22 through Inclusive Schooling funding and 17.5 through Jordan's Principle funding.

A number of our staff are nearing the age range of retirement over the next five years. This year we had five retirements, including the Superintendent.

Yellowknife Catholic Schools Governance

Governance Training

Following the election the District Education Authority (DEA) governance participated in a day and a half long orientation session. This included a review of DEA policies and operations, including the role of the DEA and their responsibilities. It also included a budget session by our Assistant Superintendent-Business, to help the trustees understand the intricacies of the budget. This orientation session was facilitated the Executive Director of Alberta Catholic Schools Association.

Trustees also attended the Alberta Catholic Schools Trustees Association Annual General Meeting, and Convention, followed by the Alberta School Board Association's Fall General Meeting and Conference, both held in Edmonton, in November.

Yellowknife Catholic Schools Monthly Meetings

Table 3: Monthly Meetings Schedule.

Meeting Number	Planned Date	Planned Location	Did the meeting take place as planned? (Yes/No)	If no, explain why.
1	Sept. 19	Yellowknife	Yes	
2	Oct. 17	Yellowknife	Yes	
3	Nov. 14	Yellowknife	Yes	
4	Dec. 19	Yellowknife	Yes	
5	Jan. 16	Yellowknife	Yes	
6	Feb. 20	Yellowknife	Yes	
7	Mar. 13	Yellowknife	Yes	
8	Apr. 17	Yellowknife	Yes	
9	May 15	Yellowknife	Yes	
10	Jun. 19	Yellowknife	Yes	

The YCS Regular Board Meeting takes place monthly. As well, committee meetings take place the week prior to the monthly meeting. The committee meetings include Facilities, Finance and Committee of the Whole. There are no issues regarding honorariums. An honorarium is paid twice a year, in November and May. Honorariums are not based on meeting attendance, however, honorariums are pro-rated if required.

Teaching and Learning

1. ERI Objective: Support excellence in teaching.

Innovative Learning

Priorities in the 2018-2019 school year:

- 100% of schools will have a vibrant and inviting learning community
- 100% of schools will have Maker Spaces that are open to all students and focus on the design thinking process
- 65% of professional development days will focus on supporting teaching learning in the areas of inquiry-based learning and technology integration
- 100% of collaborative teams will work in the areas of innovative learning models, technology integration, supporting math with technology, and student centered learning
- 100% of schools will provide opportunities for students to work on self-directed projects

Achieved results:

- All three schools have developed a Maker Space in their new redesigned library spaces
- Maker Space learning is offered through flex block, options, alternative learning space and curricular units of study
- Students are learning the Design Thinking Process to build critical thinking, risk-taking, and growth mindset
- All three schools are implementing inquiry based learning models that empower voice and choice and offer support student agency
- Weledeh Catholic School had a Learning Fair Showcase for inquiry based learning projects completed by students
- Ecole St. Joseph School hosted a Learning Fair with inquiry based learning projects
- 100% of teachers participated in Professional Development in the area of inquiry based learning, technology integration, and design thinking (Trevor Mackenzie and Rebecca-Bathurst Hunt – Dive into Inquiry; Emily Fitzpatrick – Technology Integration in Math; Future Design School – Design Thinking through Inquiry Based Learning)
- 10 Strengthening Teacher Instructional Practice (STIP) collaborative teams focused on inquiry based learning, technology integration, and student centred learning models
- All three schools provide students opportunities to work on interest based projects through Genius Hour (one block per week where students work through a project

that solves a problem), Options (variety of high interest courses that students rotate through) and Flex Block (provides opportunity for students to explore areas of interest not offered in curricular courses)

Literacy and Numeracy

Priorities in the 2018-2019 school year:

- 100% of Grades 1 – 7 classrooms will use Daily 5 and Math Daily 3 for literacy and numeracy instruction
- 100% of students in Grades 1 – 7 will participate in class wide writes three times per year
- 100% of schools will administer reading assessments and will use the data to use informed decision around instruction
- 100% of math teachers in Grades 1-7 will be involved in a Student Success Initiative (SSI) project focusing on Math Daily 3
- Competency based skills assessment reporting will be reviewed

Achieved results:

- 100% of Grades 1 – 7 classrooms are actively using the Math Daily 3 and the Daily 5 and CAFÉ structure for literacy and numeracy programming and instruction
- 100% of students in Grades 1-7 participated in class wide writes three times per year. Results were used to support the writing process using 6 Traits of Writing and a common rubric to ensure standardization of assessment
- All three schools used reading assessment tools to determine areas of need. Weledeh and École St. Joseph School used literacy assessment tools for all students to develop a baseline reading and provide data to drive teaching and learning. École St. Patrick School used literacy assessment tools for struggling students, to determine areas of need. YCS will be exploring tools that can be used across the district to collect data that will provide support for student achievement
- All Grades 1 – 7 teachers were actively involved in the Math Daily 3 SSI project. All teachers are implementing the program in their classrooms and a shared data base of resources has been started
- Three collaborative teams focused on Math Daily 3, Strengthening Literacy Support, and Literacy Circles and Protocol Planning
- Competency and skills based assessment student communication tools are in prototype stages and will continue to be explored in the 2019-2020 school year

Literacy in the Disciplines

Priorities in the 2018-2019 school year:	<ul style="list-style-type: none">• 100% of teaching staff in Grades 9 – 12 will participate in reading apprenticeship training through a professional development day• 13 teachers in Grades 9 – 12 will participate in an SSI project for Literacy in the Disciplines• Develop intentional teaching of literacy skills in all subject areas• Increased student achievement across all subject areas
Achieved results:	<ul style="list-style-type: none">• Literacy in the Disciplines professional development was provided by Susan Caitlin to all Grades 8 - 12 teachers• 13 teachers participated in an SSI project focused on the Reading Apprenticeship. Target was for 44% of teachers to be involved; however, due to inability to cover teachers, only 32% of teachers attended all project days• One collaborative team is focused on literacy in the disciplines as part of the literacy circles team• 75% of the teachers in the project are using strategies based on Reading Apprenticeship to support their students' metacognitive literacy learning

Collaborative Professional Learning

Priorities in the 2018-2019 school year:	<ul style="list-style-type: none">• 50% of STIP time will be for collaborative teams to work together• Collaborative STIP teams will focus on Math Daily 3, supporting math with technology, common assessment and performance based assessment, compacting essential learning, and modified units of learning
Achieved results:	<ul style="list-style-type: none">• 100% of teachers were involved in collaborative professional learning through STIP collaborative teams, SSI projects, action research, professional development and school committees and teams• 100% of STIP collaborative teams focused on regional or ECE directives

2. ERI Objective: Support student success and diverse needs of life-long learners

Differentiated Instruction

Priorities in the 2018-2019 school year:

- Continue to develop teachers in the area of differentiated instruction
- Allocate resources to schools based on student needs
- Provide assistive technology tools as required
- Provide training in assistive technology

Achieved results:

- Regional Inclusive Schooling Coordinator (RISC), in collaboration with Program Support Teacher (PST), developed a list of strategies that teachers could use with students with varying needs
- All teachers were provided training in Universal Design for Learning (UDL)
- 100% of students needing assistive technology were provided the required tools
- 100% of PSTs were provided in-service on the use of assistive technology, so that they could assist teachers and students
- All schools were provided the resources required to ensure proper programming for all students

3. ERI Objective: Develop and redesign teaching resources to support renewed definition of student success in the NWT.

Health and Wellness

Priorities in the 2018-2019 school year:

- The new Health and Wellness Curriculum will be implemented in all Grades 4-6 classes across the district
- Curriculum will be reviewed and accommodated to ensure Catholic perspective is addressed

Achieved results:

- 100% of Grades 4-6 teachers were teaching the new Health and Wellness Curriculum, with the inquiry based learning approach
- 100% of Grades 4-6 teachers received training through ECE
- Teachers were provided the opportunity to work on inquiry based projects through STIP Collaborative teams
- The work on adding the Catholic perspective to the Health and Wellness program delivery was moved to 2019-2020

Our Languages: Indigenous Language Curriculum

Priorities in the 2018-2019 school year:

- Increase Wiliideh Yati language offerings
- Pilot the Indigenous Language curriculum
- Develop resources to support the new curriculum
- Provide human resource support for the delivery of the program

Achieved results:

- Wiliideh Yati language instruction was introduced at the Grade 8 level at the high school
- The Language instructor was assigned time in the JK and K classes at Weledeh Catholic schools to introduce Wiliideh Yati to the students through a learning centre
- An Elder was hired to be in the Wiliideh Yati classes three times a week as a support to the teacher
- A second Indigenous Education Coordinator was hired to help develop resources for the Wiliideh Yati teacher

Religious Studies

Priorities in the 2018-2019 school year:

- Staff faith formation sessions will continue for non-tenured staff
- All Grade 2 teachers will be in-serviced on new Grade 2 resources and implementation of the new program
- Permeation of faith will continue throughout all programming
- A review of the new Health and Wellness curriculum will take place for the purpose of addressing ways to permeate the faith

Achieved results:

- 11 non-tenured staff completed the Faith Formation program
- 100% of Grade 2 teachers received in-servicing and implemented the new Religion program
- The Religious Education Coordinator continued to work with staff on permeation of faith
- The work on ways to permeate the faith throughout the new Health and Wellness curriculum was not accomplished this year. This will be addressed next year as teachers have had the opportunity to become more familiar with the curriculum

Indigenous Languages and Education

4. Education Renewal Objective: Supporting language and culture initiatives that enhance students' sense of identity.

Indigenous Language Revitalization

<p>Priorities in the 2018-2019 school year:</p>	<p>To honour Indigenous language revitalization</p>
<p>Achieved results:</p>	<ul style="list-style-type: none"> • Students at both JK-7 schools were provided the opportunity to participate in after school activities related to Indigenous culture • An Elder was hired to be part of the Indigenous Language staffing at WCS three days a week • A 0.6 staff member was hired at ESPHS to assist teachers in integrating Indigenous language and culture as appropriate throughout their curriculum delivery and also to serve as a mentor to Indigenous students • All classroom teachers were provided language development activities • Students enrolled in the Wiliideh Yati language program showed an increase in the baseline oral assessment scores from 10.2 to 11.3 • Land acknowledgement took place at all district assemblies, feast and public events • An Indigenous Languages and Education (ILE) committee was established at all three schools • Signage established in all three schools in Wiliideh Yati

Wiliideh Yati Expansion

<p>Priorities in the 2018-2019 school year:</p>	<p>To extend Wiliideh Yati language program into Junior Kindergarten and Grade 8, as it is a central part of culture and identity.</p>
<p>Achieved results:</p>	<ul style="list-style-type: none"> • Grade 8 Wiliideh Yati language program was implemented at ESPHS, allowing students who had been in the program at Weledeh the opportunity to continue their language development • Twice a week, JK students and teacher at WCS were provided a learning centre that taught them about language and culture

In-servicing and Training

Priorities in the 2018-2019 school year:

- To provide training and in-service on delivery of the new language curriculum.
- To create resources and translation for books, legends, games and other resources that supports the new language curriculum.

Achieved results:

- The Indigenous Language teacher participated in in-services provided by ECE and the Our Languages Curriculum (OLC) offered in September
- A second Indigenous Education Coordinator was hired to help assist with resources development and activities
- Key phrases were introduced to students and staff
- At the high school, a Cultural Support Worker was hired to assist the Language instructor in language classes
- Resources such as books, puppets, games, songs were translated and made into whole school activities and Indigenous language instruction activities
- The book produced by a local author, Down the River, was translated into Wiliideh Yati and the language teacher co-presented the story, with language students, to other classes at Weledeh
- Elder puppets, which only speak the Wiliideh Yati language, were introduced to Weledeh students

NWT Indigenous History, People and Place

Priorities in the 2018-2019 school year:

- To enhance educators' knowledge of Indigenous people and history on local, regional and national level
- To begin exploring the history and impact of colonization with the intention to bring an informed and critical perspective in contemporary society

Achieved results:

- Resources have been purchased for primary classes for the purpose of a cultural corner. These still have to be put in bins for the classrooms
- All schools participated in Orange Shirt Day with resources, liturgies and teachings
- 100% of staff have participated in the Blanket Exercise
- WCS uses restorative practices with students and parents, when appropriate, to discuss and resolve conflicts
- Six sessions of an Indigenous Youth Leadership group for young women were offered at the high school
- Northern Studies students participated in the Blanket project
- Northern Studies classes had local Indigenous speakers on residential schools, treaties, land names and intergenerational trauma. This resulted in a student writing a song about residential schooling
- All Indigenous graduates were acknowledged during the celebrations with a special wooden plaque in the shape of a feather
- A new award was introduced recognizing an Indigenous graduate for sharing their language and culture

Dene Kede and On-the-land Learning

Priorities in the 2018-2019 school year:

- To have staff and students connect to the land and participate in authentic cultural opportunities
- To value and infuse teachings of elders into school programming

Achieved results:

- YCS staff worked with Yellowknives Dene First Nation (YKDFN) members to build and expand the Enoda Ti cultural camp
- At each school cultural activities were offered to students through Exploratories, Flex block or Genius Hour
- Students at Weledeh in Grade 4 participated in an inquiry based learning project on the Sacred Tree with On The Land (OTL) Funding. This was an on the land activity
- All students and staff at the JK-9 level participated in an on the land cultural activity
- Northern Studies students participated in a land-based culture camp
- Students at all three schools had the opportunity to participate in traditional games, drumming and hand games teams with the goal of competing in the YCS hosted Handgames and Traditional Games tournament
- YCS worked with the Aboriginal Sports Circle to provide opportunities for students to learn about traditional games
- Grades 9-12 students participated in a Moose hunt in the fall and spring. This was a three-day overnight camp offered as a credited course including wilderness safety and canoe safety
- Grades 9-12 students created an inquiry based learning project called “Building Trails” with funding from OTL

Building School Community Relationships

Priorities in the 2018-2019 school year:

Achieved results:

- To build relationships with our Indigenous families and community
- Class newsletters were developed following all camps and sent to parents to share students experiences and learning
- District family nights were held with a focus on staff and parents building relationships while participating together (fish scale art, beading, Inuit mitt making classes)
- Students were provided opportunities to perform cultural activities at public community events (Youth drummers for ECE, Jiggers for NWT Parks and Recreation, Fiddling and jigging at North Slave Metis Alliance (NSMA) Indigenous People's Day, Throat singing at YCS Teacher culture Professional Development (PD), Prayer song at liturgies and graduation, Jigging for NWT Tourism Conference, Weledeh Feast and District Board meeting

Second Language Instruction – French and English

5. Education Renewal Objective: Supporting language and culture initiatives that enhance students' sense of identity.

French Language Instruction

Priorities in the 2018-2019 school year:

- To continue to provide French language options for students

Achieved results:

- A wide variety of options continued to be offered in YCS schools: Bilingual JK, Early Immersion program K-12, Late Immersion Program 6-12, Core French 1-12
- Students in Grades 5 – 7 from École St. Joseph and Weledeh were provided the opportunity to participate in Camp de Neige
- Students were provided the opportunity to participate in French cultural activities through the involvement of several community resource people.
- Students were provided the opportunity to compete in Concours d'Arts Oratoire at the school level for Grades 1-6 and at the city level for Grades 7-12

Inclusive Schooling

Annually, the Government of the Northwest Territories (GNWT) designates funds to support the Ministerial Directive on Inclusive Schooling (2016), based on the size of the student population in the Territory. This investment allows for the accommodation of the diverse needs that students bring to school every day. To meet these needs, investments must be used towards programs, processes, and personnel that effectively support classroom teachers and increase student success.

The following section highlights key activities through which the Education Body achieved compliance with the Ministerial Directive on Inclusive Schooling.

6. ERI Objective: Strengthen equal access to quality education by effectively meeting the diverse needs of all learners.

6.1. Student supports aligned to the goals of the IEPs and/or SSPs are provided in a timely manner.

Goals specific to this directive for the 2018-2019 school year, considering the feedback provided by ECE in 2017:

Achieved results:

- 100% of Student Support Plans (SSPs) and IEPs will be finalized in TieNet by November 30th
- PSTs will spend at least 50% of their time assisting teachers in writing SSPs and IEPs
- 80% of high school teachers will report implementing 1-2 supports identified on SSPs and IEPs by the second reporting period
- 80% of high school teachers will be able to identify how they are working with the school team in implementing IEPs in their classrooms
- 100% of SSPs and IEPs were finalized by November 30. Only two IEPs were not signed due to parenting capacity issues. Verbal consent was provided by both parents
- Over 50% of PST time was assisting teachers in writing IEPs and SSPs. PSTs and the RISC scheduled more time this year as small cohort teams working with teachers in collecting and organizing the information before writing IEPs and SSPs
- 80% of the high school teachers identified how they were implementing supports for students on support plans and/or IEPs
- All teachers attending the high school support team meetings were able to review how the students were progressing and how they were implementing the IEPs
- Teachers and designated educational assistants were provided time for IEP planning.
- Four days were spent with expert, Shelley Moore, the YCS RISC and PSTs on strengthening the YCS IEP to

be competency based and aligned with curriculum.

6.2. Principals create conditions to support teachers and support assistants in the use of flexible instructional strategies.

Goals specific to this directive for the 2018-2019 school year, considering on the feedback provided by ECE in 2017:

Achieved results:

- High school teachers and PSTs will form inquiry teams and work on project based learning using UDL (Universal Design Learning) and coaching to meet the needs of diverse learners across content areas. (Leads: Dr. Leyton Schnellert and RISC)
- 100% of PSTs received training in: UDL, IEP design, Collaboration and Pedagogy, Social Emotional Learning/Behaviour and Assistive Technology
- 100% of Classroom Assistants (CAs) participated in 14 days of training. This training included both group training and individual PD in association with student assignments. They were also given opportunities to register free to ECE's online course offerings
- RISC in collaboration with ESPH Administration reviewed the work duties of high school PSTs. 100% of the PSTs were involved in the revision of high school procedures and processes in regards to transition planning with parents, and IEP design. Transition planning sessions with parents, outside agencies and /or consultant were organized. RISC and PSTs facilitated differentiated processes for students with diverse profiles such as learning disabilities, modified programs , mental health, and disability
- High school PSTs, Admin and Grade 8 teachers acted as an inquiry cohort to explore the revised role of PSTs and teachers in curriculum design for diverse learners. This group worked in collaboration with an external mentor and the RISC for five days over the course of the school year, which included planning time. Teachers and PST met over the months as pairs and as teams when needed. This inquiry and collaborative project will continue next year
- Support and allocation of time for PSTs to work on their collaborative skills with designated teachers as outlined in the District PST Collaborative Leadership Training Initiative will continue as a District Priority

6.3. Classroom teachers notify and access the School-based Support Team (SBST) to support students who experience persistent learning difficulties in spite of the use of responsive teaching strategies, or when a student needs significant enrichment.

Goals specific to this directive for the 2018-2019 school year, considering the feedback provided by ECE in 2017:

- All schools will conduct weekly SBST team meetings and submit the number of referrals for the school year to the Superintendent
- SBST will report successes and challenges twice a year during staff meetings

Achieved results:

- Each school scheduled specific days and times for SBST team meetings
- Each school has a solid process in place for SBST team meetings
- RISC participated in meetings when invited or wanting to share information
- Team Meeting minutes are accessible on a running Google document with areas for follow up and action items to be reviewed at the beginning of the meeting
- High school team had one to three administrators present during SBST team meetings
- Follow ups and action items were reviewed every meeting
- Significant supports for modified students were enhanced and idealized because of the team
- Jordan's Principle supports and meetings with parents are some examples of the outcomes
- Challenges: 30-minute problem solving model is difficult at certain times of the school year for teachers to make referrals
- SBST members have to juggle some team meetings over the course of the year due to the following ongoing issues: too many staff out for training, illness, exam schedules, and crisis response
- District and school administration continue to reflect on how to preserve the SBST and Problem Solving meetings during those challenging times in schools

6.4. IEPs and SSPs are updated and reviewed in consultation with parents, students, SBST members, education body staff, and other professionals as required.

Goals specific to this directive for the 2018-2019 school year, considering the feedback provided by ECE in 2017:

- All YCS School calendars will have identified Class Review week, IEP week and SSP deadlines for staff
- All principals will submit to the Superintendent school calendars that will outline scheduled Student Support Planning Processes and Timelines
- Transition Planning is scheduled and ongoing throughout the year
- Schools use the District's standardized process and report on results i.e.: Personal Career Plan (PCP), transition plans, customized orientation for students and families in advance, case conferences, Child Development Team (CDT) meetings well in advance are identified, acted upon and transfer of information is completed

Achieved results:

- Each school increased the number of meetings with parents this year to provide richer opportunities for parents to have input and clarity with respect to their child's transition into various programming or transition to the high school
- The RISC modeled and facilitated with district PSTS: one Early Childhood Person Centered Planning, three Elementary Person Centered Planning, two Middle School Transition Mappings, six High School Student Transitions to MEP to IEP, nine High School to Adult Living Meetings with family, Yellowknife Association for Community Living (YACL) and teachers
- 98% of parents participated in IEP meetings and signed consent. Only two IEPs are not signed due to parent capacity. Although a timely process and a series of prep work was required, parent feedback and staff feedback was extremely positive and increased overall relationship and communication with families
- All schools met their scheduled dates for class reviews, IEPs and SSP deadlines
- High school PSTs revised the Class Review process to ensure teachers were able to comment and provide all the information required within the Class Review timeframe

6.5. Program Support Teachers spend not less than 60% of their time engaged in activities that directly support classroom teachers.

Goals specific to this directive for the 2018-2019 school year, considering the feedback provided by ECE in 2017:

Achieved results:

- 10 teachers from across the district will work on a pilot project that will foster a collaborative PST - teacher relationship through inquiry based learning (Leyton Schnellert and RISC)
- All principals will create a school plan that outlines PSTs time use, staff assignments and specific school opportunities for PSTS and teachers to work with each other
- 100% of all PSTs are working 60% of the time in activities that directly support teachers with some PSTs reporting beyond the 60%
- YCS continues to strengthen its procedures and processes to support PSTs in working with classroom teachers at or above the 60% level. Monthly reviews and work activities during PST meetings ensure this takes place
- YCS provided nine days of specific training for PSTs and for teachers on how to work as co-designers and collaborators in programming
- Seven elementary PSTs and teachers along with five high school teachers worked with two consultants and the RISC over the course of the year
- Feedback from the PSTs and teachers reported a significant increase in the following areas: relationships, clarity of supports for the students, safety in seeking more help from the PSTs and equity in team planning based on each other's strengths
- 11 out of the 12 teachers want to continue with phase two of the project
- PSTs reported generalizing the strategies learned to other teachers in their school
- All principals reported working with PSTs in managing and updating PST priorities as needs shifted
- A new district procedure was established under the facilitation of the RISC, where each PST created a personalized PST menu of supports, which will be provided to their assigned teachers each year

Student Wellness and Support

7. Education Renewal Objective: Ensuring that student wellness...is promoted and embedded in school experiences, programming and environments.

Healthy Food Program

Priorities in the 2018-2019 school year:	<ul style="list-style-type: none"> All schools have healthy food programs established. Services are available to all students when needed regardless of their status
Achieved results:	<ul style="list-style-type: none"> 100% of our schools offer a daily healthy breakfast, lunch and snack program to students as needed All foods fall under the healthy food category, with the exception of special days such as hotdog days, pizza days or special celebrations Both ESJS and WCS provide healthy food packages for students to take home to their families on the weekend Food and drink dispensers at the high school carry approved healthy alternatives

Self-Regulation

Priorities in the 2018-2019 school year:	<ul style="list-style-type: none"> To continue to train staff in the area of self-regulation and have practices evident in our classrooms.
Achieved results:	<ul style="list-style-type: none"> Professional development sessions were offered to staff on self-regulation during early Thursday and Learning Together sessions, PD days and in-services Each school has spaces designated as calming rooms for students. Each school upgraded their calming spaces and enhanced their usage ESJS was able to establish a Snoezelen room through Jordan's Principle funding There is evidence of the teaching of self-regulation practices in the classrooms, including slow starts, mindfulness, zones of regulations choice in learning space, self-directed breaks, and calming environment 14 staff members took the 2018-2019 Mindfulness courses offered through ECE Two staff members completed the new 2018/19 Early Childhood Self Reg Mehrit Centre Course (90 Hours) Five staff members enrolled in the 2018-2019 Foundation Courses this year Weledeh CAs piloted a self-regulation mentorship on

- Early Thursdays with Paula Jurzak via Skype
- Four staff attended the self-regulation Summer Institute in July
 - All CAs attended a wide range of training on increasing growth mindset
 - RISC facilitated five individualized Supporting Individuals Through Valued Attachments (SIVA) planning processes for PSTs, teachers and CAs that focussed on staff resiliency as well as student wellbeing
 - RICS co-designed, with four teachers and PSTs, a “growth mindset” UDL unit for their classes and specific high profile, at risk students.
 - All Grade 8 students and teachers, and counsellors, participated in Talking About Mental Illness (TAMI) programming
 - Five at risk families were supported with parenting consults over the course of the year
 - WCS created an Open Studio as a support for at risk students (Art Therapy)
 - 100% of WCS classrooms used daily circles as a check in for community building
 - The high school held Early Thursday sessions on Trauma, Attention deficit hyperactivity disorders (ADHD) and anxiety, Fetal Alcohol Spectrum Disorders (FASD) and ways to support students who have mental health concerns
 - 100% of staff at ESJS participated in school based sessions on different components of the MEHRIT Centre’s Self-Regulation

Mental Health Training

Priorities in the 2018-2019 school year:

- All high school staff will be trained or have a refresher in the GO TO EDUCATOR curriculum
- All Grade 8 teachers will be trained or have a refresher of the TAMI before the first semester ends
- One Inclusive Schooling PD day will be provided to all staff on the importance of Social Emotional Learning, TRC and the importance of wellness for all

Achieved results:

- 100% of staff had a day on the impacts of TRC, the benefits of restorative practices, Universal Design for Learning (UDL),as well as a panel discussion



with local Indigenous leaders sharing their reflection on school and the importance of relationships

- 100 % of high school staff had in-service on Trauma Informed Practices
- 100% of new high school staff had a session on GO TO Educator
- 100 % of Gr. 8 teachers and students received the TAMI training and sessions
- Student Advocacy such as Jack.org, LIFE (Live Inclusion For Everyone), and PAWS continued and further increased student awareness, knowledge and visibility in providing peer-to-peer support for wellbeing.
- Discussion began on a Mental Health Strategy for YCS, to be developed next year.
- The high school held special events during Mental Health Week.
- YCS monthly safety talks were focused on mental health.

Spiritual Wellness

Priorities in the 2018-2019 school year:

Achieved results:

- To promote wellness for all through our spiritual activities

- 100% of students participate in the Religion program, which teaches them about wellness of the mind, body and soul
- 100% of students from Grades 4-7 participated in a spiritual retreat.
- 100% of students in Grades 8-12 participated in a spiritual retreat
- 100% of staff participated in a staff spiritual retreat
- Prayer was incorporated into daily routines at all schools. The high school Christian Leadership team wrote a school prayer
- All three schools participated in social justice and charity projects
- All three schools have a strong student Christian Leadership team established

Human Resources Management

School Staff Recruitment and Retention

Yellowknife Catholic Schools is responsible for ensuring that schools are resourced to meet the priorities and needs of students. Tables 6 and 7 provide details on budgeted and actual General School, Inclusive Schooling, and Indigenous Languages and Education staff for the 2018-19 school year.

Table 4: Budgeted and Actual Person Years for General School Staff.

		General School Staff									
		Regional Office Administration	Teachers*	Consultants	Secretaries	Custodians	Wellness Counsellors	Bus Drivers	Cooks	School Administration	Total
Budgeted	Regional Office	8.0									8.0
	ESJS		28.39		2.0		1.0			2.5	33.89
	ESPHS		27.16		2.0		.8			2.5	32.46
	WCS		17.10		1.75		1.0			2.0	21.85
	TOTAL	8.0	72.65		5.75					7.0	96.2

Note: *Teachers include NWTTA members who are classroom teachers, principals, assistant principals, librarians, guidance counsellors, etc.

Note: Our custodians and bus drivers are not staff. These services are contracted to companies who then hire the staff needed.

Table 5: Budgeted and Actual Person Years for Inclusive Schooling and Indigenous Languages and Education Staff.

School	Inclusive Schooling (IS) Staff										Indigenous Languages & Education (ILE) Staff										
	IS Regional Coordinator		Program Support Teachers ³		Support Assistants		Wellness Counsellors		Magnet Facilities		Total IS		ILE Regional Coordinator		IL Instructors		IL Assistants		Total ILE		
	B†	A**	B	A	B	A	B	A	B	A	B	A	B	A	B	A	B	A	B	A	
Regional Office	1.0	1.0									1.0	1.0	2.0	1.0	5.76					2	5.76
ESJS			4.0	4.0	12	10					16	14									
ESPHS			3.5	3.5	4	4					7.5	7.45								0.8	0.8
WCS/TTC			2.0	2.0	8.0	7.1	.25	.25	1.0	1.0	9.25	10.36								2.0	2.0
TOTAL	1.0	1.0	9.5	9.45	24	21.1	.25	.25	1.0	1.0	35.75	32.81	2.0	1.0	1.0	5.76	2.8	4.8		5.76	

Note: B† - budgeted; A** - actual.

YCS was able to fill all positions during the 2018-2019 school year. Given that we had to hire 17.5 CAs over and above the allocation, through funds received through Jordan's Principle, it was a challenge to find enough CAs, but in the end we accomplished this. With permission we took two CA positions that we were unable to fill and hired a teacher instead to decrease numbers in Grade 2 at Weledeh so that we could better meet the needs of several students with challenges at that level. We had six new teachers to the north provided mentors through the Teacher Induction Mentorship Program. The program provides five days of coverage for the mentor and mentee teacher to program, plan, and look at assessment of students.

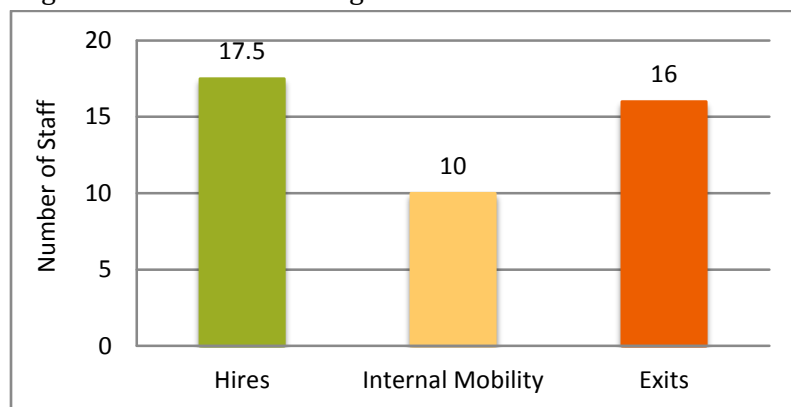
During the 2018-2019 school we were able to be in full compliance in the area of staffing requirements for RILE, PSTs and CAs. In the area of Indigenous Language and Culture, full compliance is not expected until the 2020-2021 school year. YCS began to increase staffing this year by adding a second Regional Indigenous Languages and Education (RILE) Coordinator to help support the language instructor and develop new resources to support the implementation of the new curriculum. We also hired an Elder to work with the language instructor three days a week, and a .6 Cultural Support Worker at the high school to increase integration of language and culture throughout program delivery.

³ Program Support Teachers contribute to the education of students with diverse needs by serving as a colleague, role model and coach for teachers with regards to inclusive instructional practices. In their daily/weekly work, PSTs are not focused on one specific curricular area, but support all student learning – with a particular emphasis on supporting students on Student Support Plans or Individualized Education Plans.

Staffing Actions

Figure 1 below illustrates staffing actions for all education staff in Yellowknife Catholic Schools for the 2018-19 school year. Hires include all staffing actions that result in education staff entering Yellowknife Catholic Schools. Internal mobility includes all transfers that occur between schools within YCS. Exits include all staffing actions that result in education staff leaving Yellowknife Catholic Schools.

Figure 1: Education Staffing Actions.



Note: Education staff refers to principals, teachers, support assistants and program support teachers.

We had two teachers choose to leave during the 2018-2019 school year to pursue careers outside of the school system. These were both individuals teaching in the trades area. Our new hires were increased due to the number of classroom assistants that we were able to hire through Jordan's Principle funding, which was an increase of 17.5 positions. Internal mobility was due to individuals asking for transfers from one school to another, people returning to YCS having been on leave for the previous year or, in one case, a CA accepting a job as a teacher. We also had some retirements at the end of the 2017-2018 school year.

This year we have seen a greater turnover than we have in a long time both at the district office level and at the school level. The Superintendent retired and was replaced by the Assistant Superintendent. This creates a domino effect, as internal people apply for openings in leadership.

We have had 16 teachers leave us this year, three who have retired, four who have taken positions at ECE, seven who have moved out of town and two who have decided to pursue a different career path. We have also had 12 CA positions open up; due to people moving or accepting jobs elsewhere.

At present we are still advertising for a Grade 6 teacher and a .5 PST at Weledeh Catholic School, a .5 Indigenous Language and Culture Support Worker, and four Classroom Assistants for the district.

Completion of Performance Reviews

Performance reviews are important in developing individual staff growth plans, therefore, all education staff (i.e., principals, teachers, support assistants and program support teachers) are required to undergo performance reviews on a regular basis. In the 2018-2019 school year, 30 staff were in their evaluation year.

Twenty-five education staff in Yellowknife Catholic Schools underwent performance reviews. Table 8 shows details on the number of planned and actual performance reviews of education staff who were in their evaluation year in 2018-2019.

Table 6: Education staff that underwent performance reviews in 2018-2019 school year.

Number of education staff in their evaluation year	Actual (accounts for any change post-June 30 submission of final Operating Plan)	Number of education staff in their evaluation year that underwent performance reviews	Completion Rate
25	30	25	83%

The reason for five individuals not being completed is as follows:

- One teacher asked to continue on next year, as she did not feel she had completed all the goals that she had set out for herself during the evaluation process this year
- One had deadlines missed in the process, therefore, it was deemed incomplete
- Two were retiring, therefore, evaluations were not required
- One resigned and final evaluation was not completed

This year we implemented a new teacher performance review tool, which was a learning curve for individuals. The tool encourages more discussion in the process, and requires the individual to identify the areas they are choosing to grow in, how they will do this and then provide evidence of what they accomplished. Given this new requirement, administration did not receive the evidence they needed to complete the performance review. As we move into our second year of implementation, people will get more accustomed with the process. We will also have to revisit timelines, and stress the importance of keeping the timelines sacred.

Financial Management

Indigenous Languages and Education

Table 7: Details of Indigenous Languages and Education Budget.

		Funding Categories					
		Regional ILE Consultant	IL Instruction Staff	Indigenous Education	Teaching and Learning Centres	Community Support	Total
Budgeted	Regional	125,996	448,425	97,532	45,621	42,715	760,289
	TOTAL	125,996	448,425	97,532	45,621	42,715	760,289
Actual	Regional	297,003	258,908	162,602	62,438	47,675	828,626
	TOTAL	297,003	382,671	162,602	62,438	47,675	828,626

Healthy Foods for Learning

Table 8: Details of Healthy Foods for Learning Budget.

	Allocated Funding	Budgeted Expenses	Actual Expenses
<i>ESJS</i>	18,900	18,900	19,000
<i>ESPHS</i>	16,500	16,500	17,000
<i>WCS</i>	13,600	13,600	18,475*
TOTAL	49,000	49,000	54,475

* The difference in funding between allocated and actual is due to the large number of students that access the foods program on a daily basis. Weledeh typically provides additional funding to this program every year.

Appendix A: Audited Financial Statements

**Yellowknife Catholic Schools
(Yellowknife Public Denominational
District Education Authority)**

Consolidated Financial Statements

June 30, 2019

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Consolidated Financial Statements

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**Yellowknife Catholic Schools
(Yellowknife Public Denominational District
Education Authority)**

Annual Financial Report

June 30, 2019



Yellowknife Catholic Schools

MANAGEMENT'S DISCUSSION AND ANALYSIS

The following management's discussion and analysis (MD&A) of the consolidated financial position and results of operations of Yellowknife Public Denominational District Education Authority (Yellowknife Catholic Schools) for the year ended June 30, 2019 should be read in conjunction with Yellowknife Catholic Schools' audited consolidated financial statements and related notes. The preparation of this report is the responsibility of management. It is the responsibility of the Board of Trustees to promote transparency and accountability.

The 2019-2020 school year will be an exciting year at Yellowknife Catholic Schools. We will continue to strive to provide faith-based, engaging, collaborate, innovative, learning environments that promote inquiry as a means to develop versatile and involved learners that are advocates of their personal learning journey.

We will provide all students with the opportunities to achieve their full potential with limited resources. The guiding principle of the 2019-2020 budget is to allocate our financial resources to allow our students to succeed. The budget will be balanced ensuring that today's dollars are spent to educate today's students with a focus on 21st century learning initiatives and student learning. Appropriate resources have been allocated so that students will have a full range of learning opportunities.

As our educational landscape moves us towards ensuring our students have the skills needed to be successful in the workplace, we will focus on developing the 21st-century skills of collaboration, communication, critical thinking and creativity using innovative teaching models that include inquiry, technology, and interest-based learning in personalized, student-centered environments.

Mission, Values and Beliefs

Yellowknife Catholic Schools is a family of learners: developing faith, celebrating culture, supporting diversity, teaching critical thinking and inspiring service to others.

Through Christ we value: truth, honesty, compassion, respect, forgiveness, service, love and living the faith.

We believe that we are a Catholic, Christ-centered community that strives to nurture the spiritual, intellectual, emotional, social and physical development of all learners.

Board of Trustees

There are seven trustees at Yellowknife Catholic Schools. Mr. Miles Welsh is the Chair and Ms. Erin Currie is the Vice Chair. Other trustees are Revi Lau-a, Lori MacMillian Gallant, Candace Meadus, Tina Schauerte and Steven Voytilla. There are two committees in place – Finance and Facilities. Trustee meetings are held each month and are open to the public.



Yellowknife Catholic Schools

Yellowknife Catholic Schools

Yellowknife Catholic Schools (YCS) is the only Catholic school board in the Northwest Territories. YCS was established in July 1951 and provides education of students from junior kindergarten to Grade 12.

YCS programs operate out of: École St. Patrick High School (ESPHS), Weledeh Catholic School (WCS), École St. Joseph School (ESJS), the Kimberlite Career and Technical Centre (KCTC), the Tallah Building, the Yellowknife Family Centre, Jim Murphy Maintenance Building and the Central Services Building. All of our facilities are in excellent condition.

The senior administration team during the 2018-2019 school year consisted of Claudia Parker– Superintendent; Simone Gessler– Assistant Superintendent – Learning and Janet Toner – Assistant Superintendent – Business. On August 1, 2019, Simone Gessler became the Superintendent after Claudia Parker's retirement.

The principal at École St. Patrick High School is Todd Stewart. The principal at Weledeh Catholic School is Jenny Reid and the principal at École St. Joseph School is Pat Sullivan.

Student and Teacher Population

The following is the student enrolment as of September 30th and the teachers that were employed as of September 30, 2018.

	Enrolment	Teachers	Pupil/Teacher Ratio
École St Patrick High School	481	29	17
Weledeh Catholic School	352	21	16
École St Joseph School	561	36	16
KCTC	0	4	0
TTC	0	1	0
	<u>1,394</u>	<u>91</u>	<u>15</u>

There was a total of 90 staff at YCS as of June 2019.



Yellowknife Catholic Schools

Strategic Plan

Vision Statement for 2016-2019

YCS will strive to provide engaging, collaborative, innovative, inquiry and faith-based learning environments as a means to develop versatile and involved learners that are advocates of their personal learning journey.

Goals

The goals of YCS are to:

- Foster inquiry and collaboration throughout the integration of technology and the development of 21st century classrooms.
- Provide rich literacy and numeracy instruction through collaborative and supporting programming
- Develop spiritually and culturally-rich global citizens with a sense of social justice and community awareness

Commitments

YCS is committed to the following:

- Engage in continuous growth and improvement, make decisions to enhance student learning and provide opportunities for the community to learn together.
- Provide all learners with a safe environment that promotes spiritual, academic, physical, emotional, and social growth, encouraging inquiry, innovation and self-reflection.
- Allocate resources based on our vision and commitment to our learners.

YCS realizes its responsibility to provide an excellent education for our students. Our district is proud of its reputation for providing high-quality education to the students of our community through continuous improvement and the cooperative efforts of the Northwest Territories (GNWT) Minister of Education, Culture and Employment (ECE), administration, teachers, staff, students, families and a supportive community.



Yellowknife Catholic Schools

Financial Condition

The audited consolidated financial statements were prepared for the Government of the Northwest Territories (GNWT) Minister of Education, Culture and Employment (ECE), in accordance with Canadian public sector accounting standards.

Highlights of YCS Financial Position

Financial Assets

The financial and non-financial assets of YCS consist of cash and accounts receivable. The cash balance was \$6,682,134 on June 30, 2019 (prior year - \$6,348,211) and indicates a good cash flow. The financial assets position at June 30, 2019 was \$7,779,524 (prior year - \$6,579,461).

Liabilities

Liabilities consist of payroll liabilities, accounts payable and long term debt. The payroll liabilities consist of payroll liabilities to staff for July and August. The long term debt was reduced by \$102,874 during the year and is for a debenture on the Tallah building. Rental revenue for the Tallah building will more than cover the net financial debt.

The Consolidated Statement of Financial Position has a subtotal called "Net surplus (debt)". This line is an indicator of the ability to discharge all of the entity's surplus (debt) with financial assets. This year the net surplus is \$1,855,368 compared to the prior year with a net surplus of \$650,738. It indicates that YCS has sufficient assets to pay off all debt at year end.

Non-financial Assets

Non-financial assets include land and buildings that YCS has no intention of selling and that would not be able to be quickly converted to cash. The non-financial assets decreased from \$41,303,992 to \$39,813,493 which mainly reflects the change in the value of the tangible capital assets owned by Yellowknife Catholic Schools.

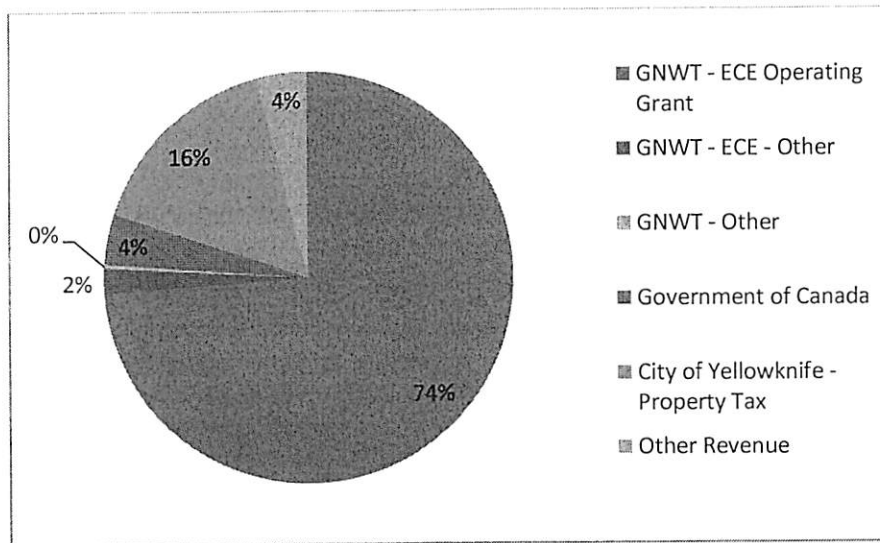
The \$1,495,223 decrease in tangible capital assets relates to depreciation of tangible capital assets for this fiscal year partially offset by the additional of the soccer field at École St Patrick High School and Weledeh Catholic School.

Accumulated Surplus

Accumulated surplus is equal to the difference between non-financial assets and net debt. Accumulated surplus represents the equity that YCS has generated in the last 68 years. The largest component of accumulated surplus is the Investment in Tangible Capital Assets. A further breakdown of accumulated surplus can be found on the Consolidated Statement of Accumulated Surplus.

Highlights of YCS Operations

Operating Revenue



Operating Revenue

The majority of the funding (74%) for YCS comes from the Government of the Northwest Territories (GNWT) Department of Education, Culture and Employment (ECE) as core funding. The core funding is derived from a funding formula developed by ECE. The most important factor in the funding formula is student enrollment. In total 76% of the revenue is from the Government of Northwest Territories.

During the year, Yellowknife Catholic Schools received funding from Jordan's Principle – Government of Canada. Jordan's Principle is funding to help support indigenous students so they can access the products, services and supports they need, when they need them.

YCS also generates revenue from property taxes – 16% of revenue. The City of Yellowknife collects property tax revenue on our behalf. Other GNWT funding includes contribution agreement funding for: French language programs, active after-school programs and for the development of materials for indigenous languages.

Board generated funds include donations, bus pass sales, after school program fees, investment revenue, and rental revenue.

YCS generates revenue from other school districts when a student from that district attends an YCS school and the other district receives GNWT core funding for that student.

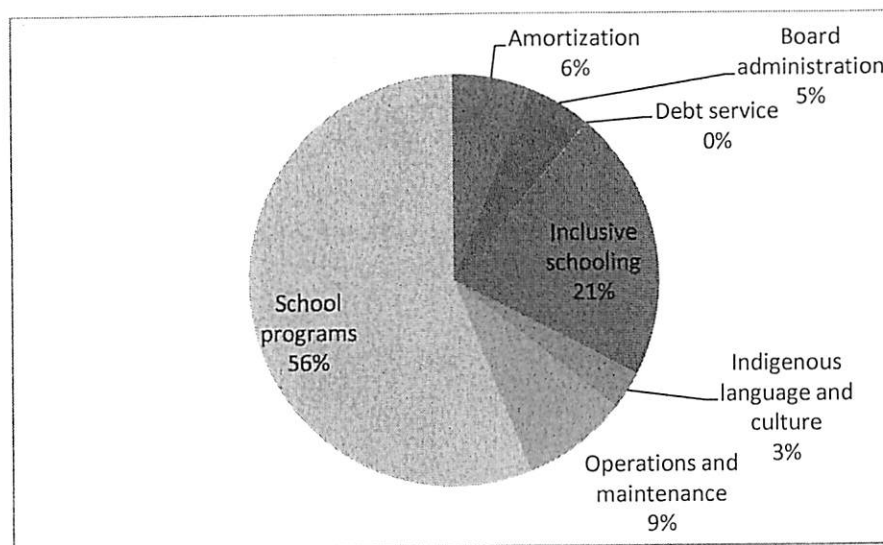
Yellowknife Catholic Schools

YCS is economically dependent upon the GNWT for the majority of its operating revenue. Significant changes to enrollment in Yellowknife or to the GNWT funding formula would have dramatic effects on the future operations of YCS.

Operating Expenditures

The Consolidated Statement of Operations and Schedule 1 provide two different ways to classify expenditures. In the Consolidated Statement of Operations, expenditures are classified by program. Schedule 1 of the consolidated financial statements provides an additional breakdown by object.

Expenditures – By Program





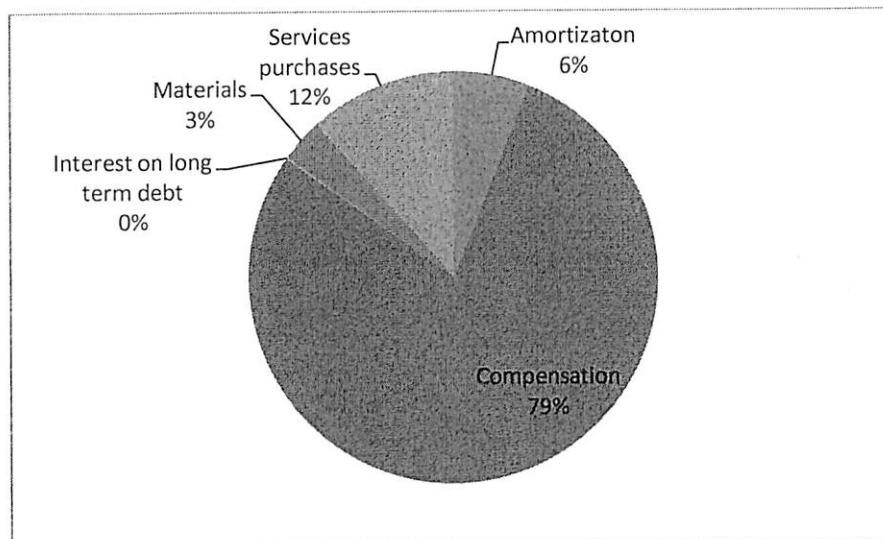
Yellowknife Catholic Schools

Expenditures – By Program

Program categories for YCS are:

- Indigenous Language and Culture (3%): Includes salary and benefits of Dogrib Language instructors, salary and benefits of the literacy coach, costs related to the creation of learning materials in the Dogrib language and the cost of running our indigenous language and culture camps.
- Board Administration (5%): Includes salary and benefits for central services administrative and technology staff, honoraria for trustees, audit and legal fees, travel costs, advertising and publishing costs. The expenses related to the fire are also included in the board administration this year.
- Debt service: Relates to interest on long-term debt for the repayment of debentures for the Tallah Building. Debenture repayments for the Tallah building are mostly funded through lease payments from Aurora College.
- Inclusive schooling (21%): Expenditures in this program relate to supporting students with diverse needs. This support can include enrichment opportunities as well as supporting students with learning challenges. Salary and benefits for program support teachers, literacy and early intervention teachers, the student services coordinator, counselors, classroom assistants, and advanced placement teachers are included in this category. The inclusive
- Operations and maintenance (9%): Includes salary and benefits of maintenance staff, cost of electricity, fuel and water, expenditures on janitorial services, expenditures on repair and maintenance of our facilities (including minor capital projects).
- School programs (56%): Salary and benefits for the majority of teachers are recorded in this program. Other large components of expenditure in this program are salary and benefits for school administrative assistants, library technicians, and curriculum coordinators, the cost for school textbooks and supplies and the cost of busing services.
- Amortization (6%): This expense relates to the rational and systematic manner to write off the value of the tangible capital asset over an appropriate number of accounting periods.

Expenditures by Object



Expenditures by Object

- **Compensation (79%):** Includes salary for teachers, coordinators, classroom assistants, maintenance staff, administration assistants, library technicians, counsellors, technology staff, administrative staff and trustee honoraria. The majority of YCS staff is unionized and collective agreements with the unions specify pay and benefits for these staff. Compensation also includes employee benefits which consists of employer contributions to pension plans, extended health and dental plans, CPP, EI, WSCC premiums, life insurance, long term disability insurance, maternity leave, professional development, medical travel, vacation travel, removal benefits and other allowances.
- **Services Purchased/contracted services (12%):** Include busing, janitorial services, insurance services, security services and snow removal.
- **Materials/freight (3%):** Include expenses for material and freight of goods.
- **Amortization (6%):** This expense relates to the rational and systematic manner to write off the value of the tangible capital asset over an appropriate number of accounting periods.
- **Debenture interest:** Include interest expense paid during the year for the Tallah building debenture.



Yellowknife Catholic Schools

Operating Deficit

At the end of the year, there was an operating surplus of \$2,266,834.

Summary of Accumulated Surplus

	Opening	Increase (Decrease)	Closing
Operating fund surplus	\$ 988,200	\$ 1,278,634	\$ 2,266,834
Investment in tangible capital assets	40,513,307	(1,392,353)	39,120,954
Decentralized budget accumulated surplus	453,223	(172,150)	281,073
	<u>41,954,730</u>	<u>(285,869)</u>	<u>41,668,861</u>

The operating fund surplus increased by \$1,278,634 during the year. This was mainly due to changes in the tangible capital assets, increased funding from Government of Northwest Territories and new funding from Jordan's Principle.

Investment in tangible capital assets represents the amount of funds received and recognized as revenue that allow us to purchase our tangible capital assets less accumulated amortization. The decrease in this account this year is due to amortization of our tangible capital assets offset by the principal portion of the repayment of the debenture on the Tallah Building and offset by the development of the soccer field.

The decentralized budget accumulated surplus consists of funds, which are committed to or designated to specific purposes. The majority of these funds are professional development obligations carried forward under the terms of employment contracts. Other significant amounts in the decentralized budget accumulated surplus are school-based funds. Decisions on expenditure of school based funds are made by individual schools under YCS' School Based Decision Making Procedure.



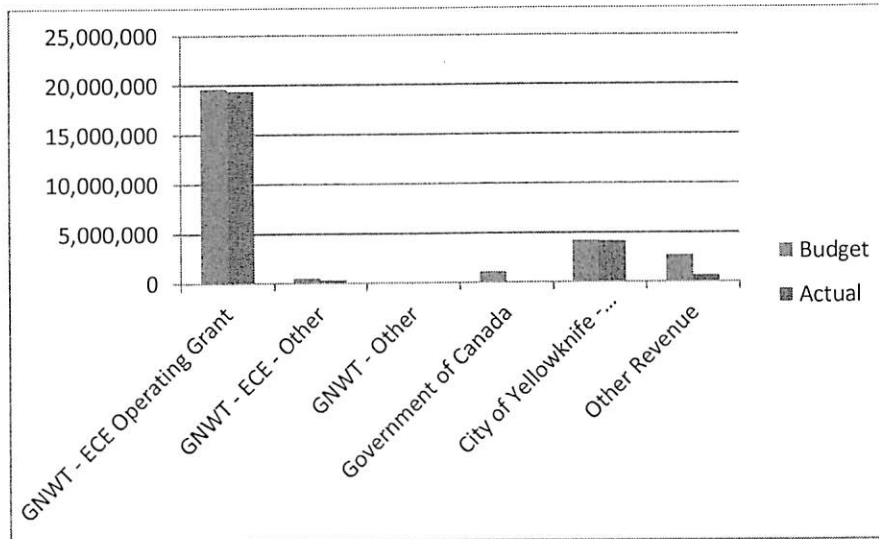
Yellowknife Catholic Schools

Budget Variance

Revenue

In the 2018-2019 fiscal year, an annual deficit of \$1,391,725 was budgeted and the actual deficit was \$354,469. The budgeted revenue for 2018-2019 was \$24,595,997 and the actual revenue was \$26,501,269. The increase in revenue is due to increased core and other contributions from the Government of Education, Culture and Employment. The Jordan's Principle funding was not anticipated when the budget was prepared and resulted in an increased revenue of \$1,064,122. The revenue also includes the proceeds from the insurance company for the fire at Central Services.

Revenue – Current year (Actual) vs Budget



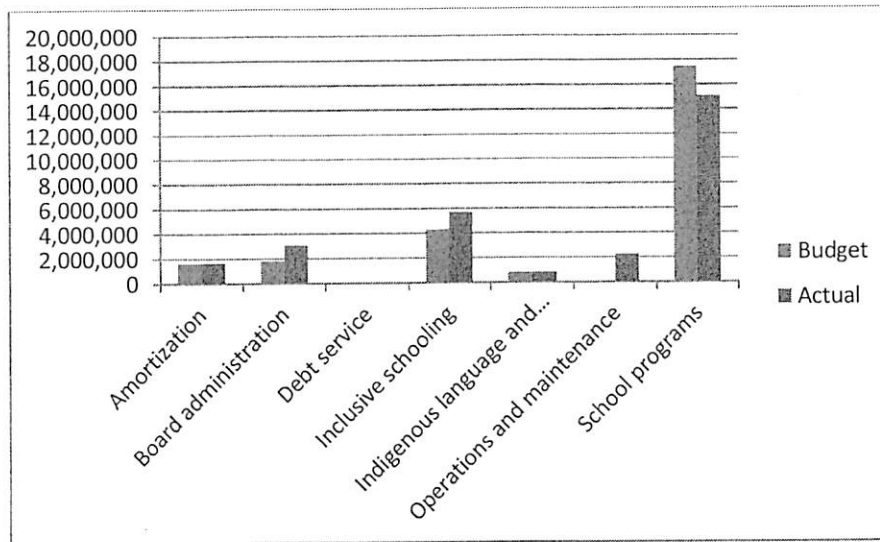


Yellowknife Catholic Schools

Expenditures

The budgeted expenditures for the 2018-2019 fiscal year were \$25,989,722 and the actual expenditures were \$26,873,682 resulting in a variance of \$883,960. The variance is due to the increased funding of for 17.50 classroom assistants from Jordan's Principle and the expenses related to the fire at Central Services.

Expenditures – Budget vs. Actual





Yellowknife Catholic Schools

Summary and Outlook

The 2019-2020 school year will be an exciting year at all three schools. We will continue to focus on 21st century learning skills. This year we continue the theme of Merciful Hearts, with the specific focus on Mercy that Serves.

As our population is growing, we are challenged by our space needs. The Department of Education, Culture and Employment has built three portables at École St. Joseph School to help with the growing population.

We continue to struggle with the special needs requirements in the classroom. Due to financial constraints, we are unable to increase the number of classroom assistants.

In the budget for 2019-2020, the Trustees committed to supporting all the present programs and positions at Yellowknife Catholic Schools. The Trustees and administration will continue to work together to provide the best education while being fiscally responsible.

The Board of Trustees and senior staff will work on a strategic plan for the next five years.

In the 2019-2020 school year, we will welcome Ms. Simone Gessler as the Superintendent and Mr. Pat Sullivan as the Assistant Superintendent – Learning.

YCS has a healthy operating fund surplus for the year and strong cash position that will allow us to continue to operate in a financially prudent manner in the future. YCS will continue to be challenged to provide quality education in a fiscally responsible manner. While we are faced with financial constraints, we will ensure that today's dollars are spent on today's students. This will ensure that all of our students are prepared for their exciting lives.

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

**Management's Responsibility for Financial Reporting with respect to the school year ended June 30,
2019**

The Management Discussion and Analysis, Consolidated Financial Statements, Schedules and Notes herein submitted have been reviewed by management. They provide full disclosure and accurately reflect the financial and non-financial condition of Yellowknife Catholic Schools (YCS) 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 Catholic Schools have been conducted within the statutory powers of the Education Authority. The operations and administration of the Education Authority as well as the supporting internal controls of the entity are regularly monitored to ensure their effectiveness and their continued compliance with all relevant legislation, standards, directives and policies including but not limited to the *Education Act*, *Financial Administration Act*, CPSAS, FAM, FAMEA, Human Resources Manual, Ministerial Directives and the policies of the Education Authority Board. Any non-compliance has been specifically identified and has been previously communicated to the Minister and Deputy Minister.

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

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

Approved and confirmed on behalf of the Yellowknife Catholic Schools.

Claudia Parker Superintendent

Janet Turner Assistant Superintendent - Business

September 19, 2019

Independent Auditors' Report

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

Report on the Audit of the Financial Statements

Opinion

We have audited the consolidated financial statements of Yellowknife Public Denominational District Education Authority ("Yellowknife Catholic Schools"), which comprise the consolidated statement of financial position as at June 30, 2019, and the consolidated statements of its operations, consolidated changes in net assets (debt) and its consolidated cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Yellowknife Catholic Schools as at June 30, 2019, and the results of its operations 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 consolidated Financial Statements section of our report. We are independent of the Yellowknife Catholic Schools in accordance with the ethical requirements that are relevant to our audit of the consolidated 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.

Other Information

Management is responsible for the other information. The other information comprises the Annual Financial Report, 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 consolidated 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.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

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

In preparing the consolidated financial statements, management is responsible for assessing the Yellowknife Catholic Schools'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 Yellowknife Catholic Schools or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Yellowknife Catholic Schools'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 auditors' 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 consolidated 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 Yellowknife Catholic Schools's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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 Yellowknife Catholic Schools'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 consolidated 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 Yellowknife Catholic Schools to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated 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 Other Legal and Regulatory Requirements

In conjunction with the audit of the financial statements, we have audited transactions of the Authority coming to our notice for compliance with specified authorities. The specified authorities against which compliance was audited are 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 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 financial statements are in compliance with the specified authorities referred to above.



Yellowknife, Northwest Territories
September 19, 2019

Chartered Professional Accountants

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Consolidated Statement of Financial Position

As at June 30,	2019	2018
Financial Assets		
Cash and cash equivalents (Note 4)	\$ 6,682,134	\$ 6,348,211
Due from the Government of Canada (Note 12)	215,560	112,451
Accounts receivable (Note 8)	881,830	118,799
	7,779,524	6,579,461
Liabilities		
Accounts payable and accrued liabilities (Note 9)	660,260	874,980
Payroll benefits payable	18,636	172,841
Due to the Government of Canada (Note 12)	30,933	436,752
Pensions (Note 14)	70,300	138,900
Long-term debt (Note 15)	629,257	732,131
Deferred revenue (Note 10)	498,838	-
Post-employment benefits and compensated absences (Note 16)	1,043,566	973,137
Accrued payroll liabilities (Note 10)	2,972,366	2,599,982
	5,924,156	5,928,723
Net Asset	1,855,368	650,738
Non-financial Assets		
Tangible capital assets (Note 18)	39,750,211	41,245,434
Prepaid expenses and deposits (Note 19)	63,282	58,558
	39,813,493	41,303,992
Accumulated Surplus	\$ 41,668,861	\$ 41,954,730
Represented By:		
Operating fund surplus	\$ 2,266,834	\$ 988,200
Investment in tangible capital assets	39,120,954	40,513,307
Decentralized budget accumulated surplus	281,073	453,223
	\$ 41,668,861	\$ 41,954,730

Contractual obligations and contingencies (Note 21 and 22)

Approved on behalf of the Board

_____ Trustee

_____ Trustee

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Consolidated Statement of Operations

For the period ended June 30,	2019 Budget	2019 Actual	2018 Actual
Revenue			
Government of the Northwest Territories			
ECE - Regular contributions	\$ 19,393,697	\$ 19,643,279	\$ 20,035,065
ECE - Other contributions	335,500	521,009	657,746
Total ECE contributions (Note 30)	19,729,197	20,164,288	20,692,811
GNWT - Other contributions (Note 31)	-	83,210	91,790
Toal GNWT contributions	19,729,197	20,247,498	20,784,601
Government of Canada - grants and contributions	-	1,064,122	-
City of Yellowknife - property tax requisitioned	4,174,000	4,188,905	4,160,923
Other Education Authorities			
Extra-jurisdictional tuition	150,000	86,544	150,934
Education authority generated funds			
Rentals	180,000	139,444	159,684
Fees and sales	302,800	144,637	163,940
Investments	60,000	135,405	86,983
Donations	-	40,752	64,150
Other	-	540,506	595,797
Total generated funds	542,800	1,000,744	1,070,554
	24,595,997	26,587,813	26,167,012
Expenditures			
Amortization (Schedule 1)	1,600,000	1,640,149	1,798,010
Board administration (Schedule 1)	1,798,361	1,379,691	1,624,154
Debt service (Schedule 1)	8,174	17,028	20,755
Inclusive schooling (Schedule 2)	4,296,029	5,709,862	4,292,004
Indigenous languages and culture (Schedule 3)	841,387	828,626	910,384
Operations and maintenance (Schedule 1)	-	2,228,886	2,212,506
School programs (Schedule 1)	17,445,771	15,069,440	15,130,494
	25,989,722	26,873,682	25,988,307
Annual operating surplus (deficit) before other items	(1,393,725)	(285,869)	178,705
Other items			
Proceeds on fire damages insurance claims	-	1,636,833	-
Costs of fire damages repairs	-	(1,636,833)	-
Annual surplus (deficit)	(1,393,725)	(285,869)	178,705
Opening accumulated surplus	41,954,730	41,954,730	41,776,025
Closing accumulated surplus	\$ 40,561,005	\$ 41,668,861	\$ 41,954,730

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Consolidated Statement of Changes in Net Assets (Debt)

For the period ended June 30,	2019 Budget	2019 Actual	2018 Actual
Annual Surplus (deficit)	\$(1,393,725)	\$ (285,869)	\$ 178,705
Acquisition of tangible capital assets	-	(144,922)	(94,559)
Amortization of tangible capital assets	1,600,000	1,640,149	1,798,010
Change in prepaid expenses and deposits	-	(4,728)	(19,200)
Increase in net assets	206,275	1,204,630	1,862,956
Net assets (debt), beginning of year	650,738	650,738	(1,212,218)
Net assets, end of year	\$ 857,013	\$ 1,855,368	\$ 650,738

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Consolidated Statement of Cash Flows

For the period ended June 30,	2019	2018
Cash provided by (used in):		
Operating transactions		
Operating surplus (deficit)	\$ (285,869)	\$ 178,705
Items not affecting cash:		
Amortization	1,640,149	1,798,010
	1,354,280	1,976,715
Changes in non-cash working capital items		
Decrease (increase) in due from the Government of Canada	(103,109)	20,358
Decrease (increase) in accounts receivable	(763,031)	199,382
Increase (decrease) in accounts payable	(214,720)	269,833
Increase (decrease) in payroll benefits payable	(154,205)	(33,943)
Increase (decrease) in due to the Government of Canada	(405,819)	425,067
Increase (decrease) in pensions	(68,600)	37,600
Increase in deferred revenue	498,838	-
Increase in post-employment benefits	70,429	167,083
Increase (decrease) in accrued payroll liabilities	372,384	(42,786)
Increase in prepaid expenses	(4,728)	(19,200)
	(772,561)	1,023,394
Financing transaction		
Repayment of long-term debt	(102,874)	(773,122)
Capital transaction		
Acquisition of tangible capital asset	(144,922)	(94,559)
Increase in cash and cash equivalents	333,923	2,132,428
Cash and cash equivalents, beginning of year	6,348,211	4,215,783
Cash and cash equivalents, end of year	\$ 6,682,134	\$ 6,348,211

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Consolidated Statement of Accumulated Surplus

For the period ended June 30,	2019	2018
Operating Fund Surplus		
Operating fund surplus, beginning of year	\$ 988,200	\$ 56,597
Annual surplus (deficit)	(285,869)	178,705
Transfer from investment in tangible capital assets	1,392,353	930,329
Transfer from (to) decentralized budget accumulated surplus	172,150	(177,431)
Operating fund surplus, end of year	\$ 2,266,834	\$ 988,200
Transfer from Investment in Tangible Capital Assets consists of:		
Amortization	\$ 1,640,149	\$ 1,798,010
Capital acquisitions	(144,922)	(94,559)
Debenture principal repayment	(102,874)	(773,122)
	\$ 1,392,353	\$ 930,329
Investment in Tangible Capital Assets		
Investment in tangible capital assets, beginning of year	\$ 40,513,307	\$ 41,443,636
Amortization	(1,640,149)	(1,798,010)
Capital acquisitions	144,922	94,559
Debenture principal repayment	102,874	773,122
Investment in tangible capital assets, end of year	\$ 39,120,954	\$ 40,513,307
Decentralized Budget Accumulated Surplus		
Decentralized budget accumulated surplus, beginning of year	\$ 453,223	\$ 275,792
Transferred from (to) operating fund surplus	(172,150)	177,431
Decentralized budget accumulated surplus, end of year	\$ 281,073	\$ 453,223
Total Accumulated Surplus	\$ 41,668,861	\$ 41,954,730

Yellowknife Catholic Schools

(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2019

1. Nature of the Organization

Yellowknife Public Denominational District Education Authority, Yellowknife Catholic Schools ("YCS") was established in July 1951 and is presently the only Catholic school board in the Northwest Territories. A full range of instructional programs ranging from Junior Kindergarten through Grade 12 is offered by the YCS.

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

Section 81 of the *Education Act* outlines the powers of a Board of Education which for the YCS includes all aspects of operation and management relating to Catholic education within the boundaries of the City of Yellowknife. The Board of Trustees is the lowest (and sole) level of government exercising oversight responsibility. The consolidated financial statements of the YCS are not included in the financial statements of the City of Yellowknife as the YCS 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 Board.

2. Significant Accounting Policies

(a) Basis of Accounting

These consolidated financial statements have been prepared in accordance with Canadian public sector accounting standards. The consolidated financial statements reflect the assets, liabilities, revenue and expenses of the reporting entity, which is composed of all organizations which are controlled by YCS. These organizations include the three schools, a maintenance shop and the Kimberlite Career and Technical Centre.

The consolidated financial statements have, in management's opinion, been properly prepared with reasonable limits of materiality. The basis of accounting refers to the timing of when revenue and expenditure items are recognized in the accounts and reported in the financial statements. The accrual basis of accounting is utilized for all funds. Under 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.

YCS uses fund accounting to separate transactions between its Operating fund surplus, Investment in tangible capital assets and Decentralized budget accumulated surplus.

Operating Fund Surplus

The Operating fund surplus is the general operating fund of the YCS 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 expenditures in the Operating fund surplus and then transferred to the Investment in tangible capital asset fund. The Operating fund also accounts for expenditures and contributions to or from other funds (transfers) which provide for day-to-day operations.

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2019

2. Significant Accounting Policies (continued)

(a) Basis of Accounting (continued)

Operating Fund Surplus (continued)

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 budget accumulated surplus.

Investment in Tangible Capital Assets

The Investment in tangible capital assets fund 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 the Investment in tangible capital assets fund. This results in a corresponding increase in the equity in tangible capital assets. Other additions are initially charged to the statement of operations.

Decentralized Budget Accumulated Surplus

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

(b) Cash and Cash Equivalents

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

(c) Financial Instruments

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

Financial assets subsequently measured at amortized cost include cash and cash equivalents, accounts receivable, and due from the Government of Canada.

Financial liabilities subsequently measured at amortized cost include accounts payable and accrued liabilities, due to the Government of Canada, long-term debt, payroll benefits payable and accrued payroll liabilities.

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2019

2. Significant Accounting Policies (continued)

(c) Financial Instruments (continued)

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

(d) Non-Financial Assets

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

(e) Tangible Capital Assets

Tangible capital assets acquired for more than \$50,000 are capitalized and amortized. Tangible capital assets are recorded at cost plus any betterments less accumulated amortization. The cost includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The buildings, portables and equipment will be amortized using the straight line method, based on their useful life. The buildings, portables and equipment have useful lives of 40, 25 and 10 years respectively. Any additions to the buildings and portables will be amortized over the remaining useful life of the assets.

Capital facilities planning and construction with certain exceptions 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.

(f) 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.

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2019

2. Significant Accounting Policies (continued)

(f) Revenue Recognition (continued)

Government Transfers (continued)

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 assets are recognized as acquired or built.

GNWT - Regular Contributions

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

The YCS is economically dependent on the GNWT to provide funding for continued operations.

Local Tax Revenue

The *Education Act*, by virtue of Section 136(2), empowers a Board of Education to determine the amount, after taking into consideration territorial grants and other revenue, 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 YCS and is responsible for the collection of taxes.

Section 136(4) of the *Education Act* requires the amount requisitioned to be paid to the YCS in equal quarterly installments on or before the first day of the months of June, September, December and March.

Other Contributions

YCS follows the deferral method of accounting for contributions from funding arrangements. Unrestricted contributions are recognized as revenue when they are received or receivable, if the amount can be reasonably estimated and its collection is reasonably assured. Restricted contributions are deferred and recognized as revenue in the year in which the related expenses are incurred. Tuition fees revenue is recognized as educational services are provided. Insurance proceeds relating to ongoing expenses are recognized as the expenses are incurred. Insurance proceeds relating to building and equipment loss are recognized at the date of loss. Revenue from rentals is earned as the facilities are used. Other revenue is 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 revenue when the eligible expenditures are incurred.

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2019

2. Accounting Policies (continued)

(f) Revenue Recognition (continued)

Investment Income

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

Special Purpose Funds

School activity funds which are fully controlled by YCS with respect to when and how the funds available can be disbursed are included. The funds reported are internally restricted as to purpose and may include the proceeds of fundraising, contributions or fees paid related to a specific planned benefit. Examples may include planned student trips or funds specifically designated for the purchase of equipment or materials required to support an activity.

Student activity funds which are controlled by students or parties other than YCS are not included even if custody of the funds are held by YCS. Examples of excluded funds might be student clubs or associations for which YCS has on going responsibility of liability for losses.

(g) Budget Data

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

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

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 revenue and expenditures for the Operating fund surplus 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 YCS.

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 consolidated financial statements reflects the Minister approved budget for the school year.

(h) Measurement Uncertainty

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

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2019

2. Accounting Policies (continued)

(i) Inventories Including Materials and Supplies

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

(j) Payroll Liabilities

Payroll costs for teachers are accrued for July and August. Payroll costs for members of the Union of Northern Workers (UNW) and employees who work for 10 and 11 months during the fiscal year are accrued as appropriate.

(k) Employee Future Benefits

i) Post-employment benefits

YCS provides post-employment benefits for certain employees pursuant to certain contracts and collective agreements. These include removal assistance, severance, long and short term disability, and sick leave.

Teachers and UNW employees leaving Yellowknife within one year of the date of resignation, after completing a minimum of two years experience with YCS, will receive removal assistance of \$1,500 plus \$400 for each year of consecutive service with YCS, excluding years on deferred salary leave. Teachers who leave the employment of YCS after twenty years of consecutive service will receive an additional payment of \$2,000. This benefit is considered to vest and accumulate. YCS recognizes a liability and expense for this post-employment benefit in the period in which teachers and UNW employees render services to YCS.

YCS recognizes a liability and an expense for post-employment benefits and compensated absences that do not vest or accumulate when the event that obligates YCS occurs. This includes benefits to employees in the event of an accident or injury. The benefit would be accrued when the accident or injury occurs.

ii) Sick leave

Sick leave benefits accumulate but do not vest and are normally paid only upon an illness or injury-related absence. Such benefits are obligations and would be recognized. The actuarial company hired by the GNWT conducted a review and has estimated the sick leave obligation as at June 30, 2019.

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2019

2. Accounting Policies (continued)

(k) Employee Future Benefits (continued)

iii) Pensions

Prior to May 1, 2013 all indeterminate full-time employees had the option to participate in a Defined Contribution (DC) pension plan. YCS contributions to this plan were recognized as an expense on a current year basis and represented YCS total pension obligations.

Effective May 1, 2013 the YCS added a Defined Benefit (DB) provision to the Pension Plan for the employees of Yellowknife Catholic Schools. The pension benefits under the DB provision are reported on an actuarial basis. This is done to determine the current value of future entitlements and uses various assumptions. When actual experience varies from assumptions, the resulting gains or losses are amortized on a straight line basis over the estimated average remaining service lives of the contributors.

(l) Expenses

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

(m) 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 financial statements. Exchange gain or loss resulting from foreign exchange rate would be accounted for in the financial statements.

(n) Employee Benefit Plans

The YCS contributes 100% of the premiums related to life insurance, long-term disability insurance and extended health care benefits for eligible employees, in accordance with negotiated salary agreements and employment practices. In addition, the YCS contributes 100% of the premiums related to dental insurance in accordance with negotiated salary agreements and employment practices. Employee and employer contributions are made on behalf of all employees for statutory federal deductions related to Canada Pension Plan and Employment Insurance.

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2019

2. Accounting Policies (continued)

(o) Liability for Contaminated Sites

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. A liability would be recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when all the following criteria are met: an environmental standard exists; contamination exceeds the environmental standard; YCS is directly responsible or accepts responsibility and a reasonable estimate of the amount can be made. The best estimate of the liability includes all costs directly attributable to remediation activities and is reduced by expected net recoveries based on information available as at June 30, 2019.

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

(p) Net Asset (Debt)

YCS's financial statements are presented so as to highlight net financial assets (net debt) as the measurement of financial position. The net financial assets (net debt) of YCS is determined by its financial assets less its liabilities. Net debt combined with non-financial assets comprises a second indicator of financial position, accumulated surplus.

(q) Segment disclosure

The Schedule of Operating Fund - Detail of Expenditures has been prepared in accordance with PS Handbook Section PS2700 - Segment Disclosures. The segments selected are to enable users to better understand the government reporting entity and the major revenue and expenditure activities of the Board. For each reported segment, revenue and expenditures represent amounts directly attributable to each segment. Segments include:

School Programs: pertains to the provision of instructional services that fall under the basic public education mandate.

Inclusive Schooling: pertains to access to quality education for all students by effectively meeting their diverse needs.

Operations and Maintenance: pertains to the operations and maintenance of all YCS buildings and facilities.

Board Administration: pertains to the provision of board governance and central office administration.

Indigenous Languages: pertains to indigenous language resource development, support of language teachers and community engagement.

Transfers and others: pertains to amortization, debenture interest and gain or loss on sale (disposal) of tangible capital assets.

Yellowknife Catholic Schools

(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2019

3. Future Accounting Changes

Asset Retirement Obligations, Proposed Section PS 3280

This section will be effective for fiscal years beginning on or after July 1, 2021 and it intended to enhance comparability of financial statements among public sector entities by establishing uniform criteria for recognition and measurement of asset retirement obligations, including obligations that may not have previously been reported. This section would require public sector entities to review existing contract, legislation, regulations, and other resources to identify retirement activities associated with its controlled tangible capital assets.

Revenue, Section PS 3400

This section establishes standards on how to account for and report on revenue. Specifically, it differentiates between revenue arising from transactions that include performance obligations, referred to as "exchange transactions", and transactions that do not have performance obligations, referred to as "non-exchange transactions". This section applies to fiscal years beginning on or after April 1, 2022. Earlier adoption is permitted.

Student Activity Funds

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

Yellowknife Catholic Schools
 (Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2019

4. Cash and Cash Equivalents

	2019	2018
Cash	\$ 6,682,134	\$ 6,348,211

The cash is held in a bank account with the Canadian Imperial Bank of Commerce (CIBC) and is invested with the GNWT's investment pool.

5. Special Purpose Funds

YCS does not have special purpose funds.

6. Restricted Assets

YCS does not have any restricted assets.

7. Portfolio Investments

YCS does not have any portfolio investments.

8. Accounts Receivable

	Accounts Receivable		AFDA		Net 2019		Net 2018
Due from GNWT	\$ 18,540	\$ -	\$ -	\$ 18,540	\$ 35,775		
Due from other	850,588	-	-	850,588	77,156		
Due from related parties	12,702	-	-	12,702	5,868		
Total	\$ 881,830	\$ -	\$ -	\$ 881,830	\$ 118,799		

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2019

9. Accounts Payable and Accrued Liabilities

	2019	2018
Damage deposits	\$ 3,660	\$ 1,611
Due to GNWT	1,473	5,435
Due to Workers' Safety and Compensation Commission	1,351	13,245
Other - fire liability	-	273,836
Trades payable	653,776	580,853
	\$ 660,260	\$ 874,980

Payroll Liabilities

Teachers - Northwest Territories Teachers' Association	\$ 2,346,857	\$ 2,098,034
Non-Teacher - Union of Northern Workers	625,509	501,948
	\$ 2,972,366	\$ 2,599,982

10. Deferred Revenue

	2019	2018
Government of Canada - First Nations and Inuit Health Branch - Jordan's Principle	\$ 498,838	\$ -

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2019

11. Contribution Repayable

YCS does not have any contribution repayable.

12. Due from and to the Government of Canada

	Accounts Receivable		AFDA	Net 2019		Net 2018		
Receivable								
First Nations and Inuit Health Branch	\$	88,052	\$	-	\$	88,052	\$	-
GST receivable		127,508		-		127,508		112,451
	\$	215,560	\$	-	\$	215,560	\$	112,451
Payable								
GST payable	\$	30,933	\$	-	\$	30,933	\$	21,381
Receiver General		-		-		-		415,371
	\$	30,933	\$	-	\$	30,933	\$	436,752

13. Capital Lease Obligations

YCS does not have any capital lease obligations.

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2019

14. Pensions

(a) Defined Contribution Plan

Since January 1, 1966 Yellowknife Catholic Schools indeterminate staff have had the option to participate in a voluntary Defined Contribution (DC) pension plan. Since January 1, 1988, that participation has been in the Pension Plan for the Employees of Yellowknife Catholic Schools (the Plan).

All DC assets of the Plan are held by a Trustee in favour of individual employees. The only obligation to YCS is to match employee contributions. YCS fully funds its DC obligation under the Plan each month. YCS did not have any liability under the DC provision of the Plan as of June 30, 2019.

Effective May 1, 2013 teaching and non-union staff could no longer contribute to the DC provision. Instead all indeterminate teaching and non-unionized staff joined a new Defined Benefit (DB) provision of the Plan. Effective July 1, 2013, all indeterminate unionized non-teaching staff also ceased to make contributions to the DC provision and joined the DB provision of the Plan. After July 1, 2013, there are no employees making contributions to the DC provision.

DC assets of the Plan will continue to be held in Trust for the individual employees unless they either elect to transfer their DC account to the DB provision or leave the employment of Yellowknife Catholic Schools.

No assets or liabilities related to the DC provision are recorded in the financial statements of Yellowknife Catholic Schools.

(b) Defined Benefit Plan

Effective May 1, 2013 a Defined Benefit (DB) provision was added to the Pension Plan for the Employees of Yellowknife Catholic Schools.

Summary of Defined Benefit provision:

Each permanent full-time employee, belonging to an eligible class of employees, automatically becomes a Member of the plan as of the first day of employment with YCS.

Each permanent part-time employee, belonging to an eligible class of employees, automatically becomes a Member of the plan if the employee earns at least 37% of the equivalent full-time earnings for his or her particular position.

All Members and the Employer have agreed to share the cost of benefits accrued annually, plus the administrative expenses of the DB plan in the following ratio:

- Employer 52.38%
- Employee 47.62%

Members are required to make contributions at 8.80% of earnings below the Year's Maximum Pensionable Earnings (YMPE) and 11.60% of earnings above YMPE. The YMPE for the 2019 calendar year is \$57,400 (2018 - \$55,900).

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2019

14. Pensions (continued)

(b) Defined Benefit Plan (continued)

The employer must contribute to the DB pension trust fund each year no less than its portion of the total current service cost as determined by the Actuary. In addition, YCS shall contribute to the Solvency Account such additional amounts as may be required, based on the advice of the Actuary, to amortize any going concern unfunded liabilities and solvency deficiencies of the Plan.

Normal retirement date for an employee is when they terminate employment with YCS having reached the age of 65. An employee would be entitled to an unreduced early retirement date when the Members' age plus years of service at YCS total 90. A Member may elect to retire up to 10 years prior to their normal retirement date or their unreduced retirement date and take a reduced pension benefit.

The annual pension payable to Member who retires at the normal retirement date is equal to 1.30% of the Member's Best Average Pensionable Earnings up to the Average YMPE plus 2% of the Member's Best Average Pensionable Earnings in excess of the Average YMPE, multiplied by years of Pensionable Service. Pensionable Earnings and the YMPE are averaged over the best 10 years prior to termination, death or retirement.

The plan provides inflation protection during retirement at 75% of the increase in Northwest Territories Consumer Price Index.

Benefits are vested immediately.

During fiscal 2018/2019 Yellowknife Catholic Schools contributed \$1,526,682 (\$1,477,634 in fiscal 2017/2018) in respect of DB accruals.

The date of the most recent actuarial valuation of the Plan is June 30, 2018. The Accrued Benefit Obligation was calculated using the projected unit credit method, pro-rated on service.

The DB Pension Trust fund assets are recorded at fair market value.

(c) Supplementary Defined Benefit Pension Plan

The supplementary plan applies to the Superintendent and the Assistant Superintendents. The supplementary plan provides a pension benefit for pensionable earnings in excess of the defined benefit limit set out in the Income Tax Act. This plan is a non-contributory plan and is not funded until the employee terminates their employment from Yellowknife Catholic Schools. The employer is responsible to provide a pension at retirement equivalent to what the employee would have earned under the Defined Benefit provision of the Pension Plan for the Employees of Yellowknife Catholic schools if there were no *Income Tax Act* maximum pension limits in place. The Accrued Benefit Obligation was calculated using the projected unit credit method, pro-rated on service.

Yellowknife Catholic Schools
 (Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2019

14. Pensions (continued)

Information about the Defined Benefit Plan and Supplementary Defined Benefit Pension Plan as at June 30, 2019 is as follows:

(d) Plan assets

	Pension Plan	Supplementary Plan	2019
Fair value, beginning of year	\$ 19,969,400	\$ -	\$ 19,969,400
Expected return on plan assets	1,002,400	-	1,002,400
Employer contributions	1,867,200	-	1,867,200
Employee contributions	1,386,200	-	1,386,200
Employee prior service contributions	-	-	-
Benefit payments and expenses	(987,100)	-	(987,100)
Experience (loss) gain	(508,100)	-	(508,100)
Fair value, end of year	\$ 22,730,000	\$ -	\$ 22,730,000

(e) Accrued benefit obligations

	Pension Plan	Supplementary Plan	2019
Balance, beginning of year	\$ 18,275,300	\$ 145,700	\$ 18,421,000
Current service cost	2,675,800	23,800	2,699,600
Interest cost on accrued benefit obligation	971,700	2,000	973,700
Employer prior service cost	-	-	-
Employee prior service cost	-	-	-
Benefit payments and expenses	(987,100)	-	(987,100)
(Gains) / losses on accrued benefit obligation	(159,000)	(101,200)	(260,200)
Balance, end of year	\$ 20,776,700	\$ 70,300	\$ 20,847,000

Yellowknife Catholic Schools
 (Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2019

14. Pensions (continued)

(f) Funded status

	Pension Plan	Supplementary Plan	2019
Plan surplus / (deficit)	\$ 1,953,300	\$ (70,300)	\$ 1,883,000
Unrecognized (gains) losses	308,500	-	308,500
Accrued benefit asset (liability) before limit on assets	2,261,800	(70,300)	2,191,500
Impact of limit on assets	(2,261,800)	-	(2,261,800)
Accrued benefit asset (liability) after limit on assets	\$ -	\$ (70,300)	\$ (70,300)

(g) Determination of pension cost

	Pension Plan	Supplementary Plan	2019
Current service cost	\$ 1,289,600	\$ 23,800	\$ 1,313,400
Interest on accrued benefit obligation	(30,700)	2,000	(28,700)
Amortization of losses / (gains)	100	700	800
Extraordinary items	-	(95,100)	(95,100)
Change in valuation allowance	608,200	-	608,200
Pension expense	\$ 1,867,200	\$ (68,600)	\$ 1,798,600

Yellowknife Catholic Schools**(Yellowknife Public Denominational District Education Authority)****Notes to Consolidated Financial Statements**

June 30, 2019

14. Pensions (continued)

Information about the Defined Benefit Plan and Supplementary Defined Benefit Pension Plan as at June 30, 2018 is as follows:

(h) Plan assets

	Pension Plan	Supplementary Plan	2018
Fair value, beginning of year	\$ 16,255,100	\$ -	\$ 16,255,100
Expected return on plan assets	835,600	-	835,600
Employer contributions	1,823,200	-	1,823,200
Employee contributions	1,351,100	-	1,351,100
Employee prior service contributions	-	-	-
Benefit payments and expenses	(500,500)	-	(500,500)
Experience (loss) gain	204,900	-	204,900
Fair value, end of year	\$ 19,969,400	\$ -	\$ 19,969,400

(i) Accrued benefit obligations

	Pension Plan	Supplementary Plan	2018
Balance, beginning of year	\$ 15,388,700	\$ 126,400	\$ 15,515,100
Current service cost	2,614,600	33,400	2,648,000
Interest cost on accrued benefit obligation	843,300	1,900	845,200
Employer prior service cost	-	-	-
Employee prior service cost	-	-	-
Benefit payments and expenses	(500,500)	-	(500,500)
(Gains) / losses on accrued benefit obligation	(70,800)	(16,000)	(86,800)
Balance, end of year	\$ 18,275,300	\$ 145,700	\$ 18,421,000

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2019

14. Pensions (continued)

(j) Funded status

	Pension Plan	Supplementary Plan	2018
Plan surplus (deficit)	\$ 1,694,100	\$ (145,700)	\$ 1,548,400
Unrecognized (gains) losses	(40,500)	6,800	(33,700)
Accrued benefit asset (liability) before limit on assets	1,653,600	(138,900)	1,514,700
Impact on limit of assets	(1,653,600)	-	(1,653,600)
Accrued benefit asset (liability)	\$ -	\$ (138,900)	\$ (138,900)

(k) Determination of pension cost

	Pension Plan	Supplementary Plan	2018
Current service cost	\$ 1,263,500	\$ 33,400	\$ 1,296,900
Interest on accrued benefit obligation	7,700	1,900	9,600
Amortization of losses/ (gains)	20,400	2,300	22,700
Extraordinary items	-	-	-
Change in valuation allowance	531,600	-	531,600
Pension expense	\$ 1,823,200	\$ 37,600	\$ 1,860,800

(l) Actuarial assumptions

	2019	2018
Discount rate - pension plan	4.75%	4.75%
Discount rate - supplementary plan	1.20%	1.20%
Expected return on plan assets - pension plan	4.75%	4.75%
Expected return on plan assets - supplementary plan	n/a	n/a
Salary increase - pension plan	2.00%	2.00%
Salary increase - supplementary plan	2.00%	2.00%
Mortality table	100% of the CPM 2014 table *	100% of the CPM 2014 table *
Expected average remaining services lifetime (EARSL) - pension plan	13.4 Years	13.6 Years
Expected average remaining services lifetime (EARSL) - supplementary plan	0 Years	9.8 Years

* 2019 - 100% of the 2014 Canadian Pensioners' Public Sector Mortality Table with projection scale CPM-B;
2018 - 100% of the 2014 Canadian Pensioners' Public Sector Mortality Table with projection scale CPM-B.

Yellowknife Catholic Schools**(Yellowknife Public Denominational District Education Authority)****Notes to Consolidated Financial Statements**

June 30, 2019

14. Pensions (continued)**(m) Plan assets consist of:**

	2019	2018
Fixed income securities	60%	60%
Equity securities	40%	40%

15. Long-Term Debt

	2019	2018
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Government of the Northwest Territories debenture, repayable in monthly instalments of \$10,000 including interest. Interest rate consistent with GNWT cost of borrowing at a current rate of 2.30%. If rates do not change, the final instalment will be due in 2025.

	\$ 629,257	\$ 732,131
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The debenture are repayable annually as follows:

2020	\$ 106,605
2021	109,119
2022	111,655
2023	114,250
2024 and thereafter	187,628

	\$ 629,257
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The debentures are registered.

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2019

16. Post-Employment Benefits and Compensated Absences

In addition to pension benefits, the YCS provides severance, removal and compensated absence (sick, accident or injury, special) 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 YCS employees based on the appropriate combinations that include inputs such as when the employee was hired, the rate of pay, and the number of years of continuous employment. Removal benefits are paid to YCS employees based on the number of years of continuous employment. The benefits under these two categories were actuarially valued using the projected unit credit methodology.

Compensated absence benefits generally accrue as employees render service and are paid upon the occurrence of an event resulting in eligibility for benefits under the terms of the plan. Events include, but are not limited to employee or dependent illness, and death of an immediate family member. Non-accruing benefits include maternity. Benefits that accrue under compensated absence were actuarially valued using the expected utilization methodology.

Valuation results

The actuarial valuation was completed as at March 31, 2019. The effective date of the next actuarial valuation is March 31, 2020. The liabilities are actuarially determined as the present value of the accrued benefits at February 15, 2019 and the results extrapolated to June 30, 2019. The values presented below are for all the benefits under the Compensated Absences and Termination Benefits for the consolidated Government.

Yellowknife Catholic Schools**(Yellowknife Public Denominational District Education Authority)****Notes to Consolidated Financial Statements**

June 30, 2019

16. Post-Employment Benefits and Compensated Absences (continued)**Reconciliation of Accrued Benefit Obligation**

	Severance and removal	Compensated absences	2019	2018
Accrued benefit obligation, beginning of year	\$ 662,732	\$ 269,688	\$ 932,420	\$ 1,523,994
Current service cost	49,289	18,668	67,957	87,302
Interest cost	23,757	9,928	33,685	46,119
Benefits paid	(30,188)	(6,899)	(37,087)	(60,554)
Plan amendments	104,364	132,289	236,653	(669,139)
Actuarial gains/losses				4,698
Accrued benefit obligations, end of year	809,954	423,674	1,233,628	932,420
Unamortized net actuarial gain/loss	59,003	(249,065)	(190,062)	40,717
Accrued benefit liability	\$ 868,957	\$ 174,609	\$ 1,043,566	\$ 973,137

Yellowknife Catholic Schools
 (Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2019

16. Post-Employment Benefits and Compensated Absences (continued)

Benefits Expense

	Severance and removal	Compensated absences	2019	2018
Current service cost	\$ 49,289	\$ 18,668	\$ 67,957	\$ 87,302
Interest cost	23,757	9,926	33,683	46,119
Amortization of net actuarial (gain)/loss	(22,608)	28,484	5,876	89,519
Plan amendment				4,698
Benefit expense, end of year	\$ 50,438	\$ 57,078	\$ 107,516	\$ 227,638

The discount rate used to determine the accrued benefit obligation was an average of 3.20%, (2018 - 3.80%).
 The expected payments during the next five fiscal years are:

	Severance and removal	Compensated absences	Total
2020	\$ 128,345	\$ 51,261	\$ 179,606
2021	82,031	33,927	115,958
2022	64,657	28,033	92,690
2023	55,388	24,529	79,917
2024	49,554	22,540	72,094
Total	\$ 379,975	\$ 160,290	\$ 540,265

17. Trust Assets Under Administration

YCS does not have any trust assets under administration.

Yellowknife Catholic Schools
 (Yellowknife Public Denominational District Education Authority)

Notes to Financial Statements

June 30, 2019

18. Tangible Capital Assets

	Cost	Additions	Disposals	Amortization	Accumulated Amortization	Net Book Value, June 30, 2019	Net Book Value June 30, 2018
Land and Improvements	\$ 1,838,825	\$ -	\$ -	\$ -	\$ -	\$ 1,838,825	\$ 1,838,825
Equipment	463,113	144,922	-	70,255	324,220	283,815	209,148
Buildings and Portables							
Career and Technical Centre	2,878,913	-	-	73,889	1,105,602	1,773,311	1,847,199
Central Services offices	1,048,460	-	-	41,700	660,368	388,092	429,790
Ecole St. Joseph School	37,333,024	-	-	786,534	14,201,161	23,131,863	23,918,396
Ecole St. Patrick High School	12,292,334	-	-	321,853	7,115,603	5,176,731	5,498,583
Tallah Building	621,027	-	-	15,757	104,864	516,163	531,921
Weledeh Catholic School	12,557,840	-	-	330,161	5,916,429	6,641,411	6,971,572
	66,731,598	-	-	1,569,894	29,104,027	37,627,571	39,197,461
	\$ 69,033,536	\$ 144,922	\$ -	\$ 1,640,149	\$ 29,428,247	\$ 39,750,211	\$ 41,245,434

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2019

19. Prepaid Expenses and Deposits

	2019	2018
Prepays	\$ 63,282	\$ 58,558

20. GNWT Assets Provided At No Cost

YCS does not have any GNWT assets provided at no cost.

21. Contractual Obligations

YCS has entered into agreements for, or is contractually committed to, the following expenses payable subsequent to June 30, 2019.

YCS is committed to four janitorial contracts for various schools and buildings. All of the contracts expire in June 2020. YCS has a contract with First Canada ULC (o/a First Student Canada) for student transportation. The contract expired in June 2018 and was extended for a year until June 2020. YCS has various contracts for anti-virus software, courier services, elevator maintenance, employee assistance, PRI phone service, photocopiers, and postage machines.

Yellowknife Catholic Schools
 (Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2019

21. Contractual Obligations (continued)

The future minimum payments are as follows.

	Expiry Date	2020	2021	2022	2023	Total
Anti-virus software	Aug 2021	\$ 6,685	\$ 6,685	\$ 557	\$ -	\$ 13,927
Courier services	June 2020	6,630	-	-	-	6,630
Elevator services	June 2021	8,860	6,645	-	-	15,505
Employee assistance	June 2020	7,682	-	-	-	7,682
Janitorial	June 2020	635,953	-	-	-	635,953
PRI Lines	June 2023	13,264	13,264	13,264	13,264	53,056
Photocopier	June 2023	19,180	10,897	298	298	30,673
Postage machine	June 2023	683	683	683	683	2,732
Student bussing	June 2020	400,000	-	-	-	400,000
		\$ 1,098,937	\$ 38,174	\$ 14,802	\$ 14,245	\$ 1,166,158

Yellowknife Catholic Schools have collective agreements with the Northwest Territories Teachers' Association and the Public Service Alliance of Canada as represented by its agent the Union of Northern Workers. A four year agreement with the Northwest Territories Teachers' Association was signed for the period from September 2016 to August 2020. A three year agreement with the Public Service Alliance of Canada as represented by its agent the Union of Northern Workers was signed for a period from July 2019 to June 2022.

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2019

22. Contingencies

On July 15, 2019, YCS received a legal claim on a human rights violation reported by an employee. As of June 30, 2019, YCS assessed that the claim is likely to result in damages being paid to the defendant. As an estimate of the damage has not been completed by the year-end date, no liability has been recognized.

23. Related Parties

YCS has the following transactions with government and other government controlled organizations:

Due to related parties:

	2019	2018
Government of the Northwest Territories		
Department of Education, Culture and Employment	\$ 1,473	\$ 5,435

Due from related parties:

	Accounts Receivable	AFDA	2019	2018
Government of the Northwest Territories				
Aurora College	\$ 12,702	\$ -	\$ 12,702	\$ -
Department of Education, Culture and Employment	18,540	-	18,540	24,856
Department of Finance	-	-	-	10,920
NWT Health & Social Services - Yellowknife Region	-	-	-	4,944
	31,242		31,242	40,720
Sahtu Divisional Education Council	-	-	-	924
Total due from related parties	\$ 31,242	\$ -	\$ 31,242	\$ 41,644

Yellowknife Catholic Schools

(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2019

23. Related Parties (continued)

Revenue from related parties:

	2019	2018
Government of the Northwest Territories		
Department of Education, Culture & Employment	\$ 20,164,289	\$ 20,692,811
Department of Municipal and Community Affairs	\$ 65,150	\$ 63,525
Department of Health and Social Services	\$ 10,060	\$ 12,265
Department of Environment & Natural Resources	\$ 8,000	\$ 16,000
Beaufort Delta Education Authority	\$ 15,000	\$ 15,000
Aurora College - Tallah building	\$ 120,524	\$ 119,974
Dettah District Education Authority	\$ 86,544	\$ 150,934
Sahtu District Education Authority	\$ -	\$ 924

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2019

23. Related Parties (continued)

Expenses from related parties:

	2019	2018
Government of the Northwest Territories		
Department of Education, Culture & Employment	\$ 6,360	\$ 8,575
Department of Infrastructure	\$ 2,678	\$ 2,824
Department of Finance - debenture	\$ 120,000	\$ 120,000
Department of MACA	\$ 662	\$ -
Department of Environment & Natural Resources	\$ 555	\$ 1,400
NWT Health & Social Services	\$ 7,090	\$ 6,375
YK Education District No. 1	\$ 1,691	\$ 1,641
South Slave Divisional Education	\$ 2,526	\$ -
Dehcho Divisional Educational Council	\$ 600	\$ 600

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 revenue and expenditures for the Operating Fund. Budgets are considered a management control and planning tool and as such are incorporated into the accounting system of YCS.

The budget figures presented are those approved by the Trustees of YCS on May 16, 2018 and have not been audited.

25. Economic Dependence

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

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2019

26. Risk Management

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

a) Credit risk

Credit risk is the risk of financial loss to the YCS if a debtor fails to make payments of interest and principal when due. The YCS is exposed to this risk relating to its cash and cash equivalents, due from the Government of Canada, and accounts receivable. The YCS holds its cash in accounts with federally regulated chartered banks who are insured by the Canadian Deposit Insurance Corporation. In the event of default, the YCS's cash in accounts are insured up to \$300,000.

Credit risk related to accounts receivable is mitigated by controls over arrears accounts for ultimate collection and policies in place for debt collection. YCS's maximum exposure to credit risk at March 31, 2019 is as follows:

	2019
Cash and cash equivalents	\$ 6,682,134
Due from Government of Canada	215,560
Accounts receivable	881,830
	-
Maximum credit risk exposure	<u>\$ 7,779,524</u>

At June 30, 2019, the following accounts receivable were past due but not impaired.

	30 days	60 days	90 days
Accounts receivable	\$ 3,905	\$ -	\$ 23,638

At June 30, 2019, YCS does not have any impaired accounts receivable.

YCS does have concentration of credit risk in its accounts receivable. Concentration of credit risk is the risk that a customer has more than ten percent of the total accounts receivable balance and thus there is a higher risk to YCS in the event of a default. At June 30, 2019, receivables from three customers comprised 88% of the total outstanding receivable, YCS reduces this risk by monitoring overdue balances.

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

b) Interest rate risk

Interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in interest rates. YCS has exposure to interest rate risk on its long-term debt of \$629,257 (2018 - \$732,131) may be adversely affected by a change in the interest rates.

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

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2019

26. Risk Management (continued)

c) Liquidity risk

Liquidity risk is the risk that the YCS will not be able to meet all cash outflow obligations as they come due. The YCS 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 table below shows when various financial assets and liabilities mature.

Financial assets	Up to 6 months	6 months to 1 year	1 to 5 years	Over 5 years
Cash and cash equivalents	\$ 6,682,134	\$ -	\$ -	\$ -
Due from the government of Canada	215,560	-	-	-
Accounts receivable	881,830	-	-	-
Total assets	\$ 7,779,524	\$ -	\$ -	\$ -
Total assets - prior year	\$ 6,579,461	\$ -	\$ -	\$ -
Financial liabilities	Up to 6 months	6 months to 1 year	1 to 5 years	Over 5 years
Accounts payable and accrued liabilities	\$ 660,260	\$ -	\$ -	\$ -
Payroll benefits payable	18,636	-	-	-
Due to the Government of Canada	30,933	-	-	-
Long-term debt	53,302	53,303	335,024	187,628
Accrued payroll liabilities	2,972,366	-	-	-
Total liabilities	\$ 3,735,497	\$ 53,303	\$ 335,024	\$ 187,628
Total liabilities - prior year	\$ 4,138,091	\$ 58,289	\$ 460,939	\$ 159,367
Net total	\$ 4,044,027	\$ (53,303)	\$ (335,024)	\$ (187,628)
Net total - prior year	\$ 2,441,370	\$ (58,289)	\$ (460,939)	\$ (159,367)

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

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2019

27. Expenditures By Object

	2019	2019	2018
	Budget	Actual	Actual
Amortization	\$ 1,600,000	\$ 1,640,149	\$ 1,798,010
Compensation	20,443,210	21,392,174	20,016,415
Interest on long-term debt	8,174	17,028	20,755
Materials/freight	600,505	715,183	1,017,679
Services purchased/contracted	3,337,833	3,109,148	3,135,448
	\$ 25,989,722	\$ 26,873,682	\$ 25,988,307

28. Subsequent Events

There were no subsequent events that have taken place between June 30, 2019 and the date the audit report was signed.

29. Comparative Figures

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

Yellowknife Catholic Schools
 (Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2019

30.ECE Contributions

	2019	2018
Original contribution	\$ 19,393,697	\$ 19,593,033
SSI	103,000	103,000
Additional JK classroom materials	12,000	15,000
Weledeh debenture adjustments	-	(215,000)
Additional funding for JK implementation	-	146,000
Termination benefits	67,078	380,448
Mentorship release time	13,286	12,584
Mentorship release time	52,000	-
Senior management salary grid increase	2,218	-
Updated contribution	\$ 19,643,279	20,035,065
Aboriginal language	56,000	141,000
After school program subsidy	33,362	11,931
DELf	44,500	42,000
Extra French funding	16,027	20,250
French language funding	280,500	280,500
JK Funding	24,000	100,000
Labour Market Agreement for Persons with Disabilities	-	43,000
Official language	-	4,565
Self regulation	7,000	14,500
Health and wellness	28,620	-
Regional inclusive schooling	18,500	-
Youth with disabilities	12,500	-
TOTAL	\$ 20,164,288	\$ 20,692,811

31.GNWT - Other Contributions

	2019	2018
Department of MACA		
Active After School	\$ 48,150	\$ 45,900
Regional youth handgames	17,000	17,625
Department of Health and Social Services		
Drop the Pop	10,060	12,265
Department of Environment & Natural Resources		
Take a Kid Trapping	8,000	16,000
TOTAL	\$ 83,210	\$ 91,790

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2019

32. Contingent Assets

YCS has the following contingent assets where the occurrence of the confirming future event is likely:

On March 15, 2018, there was a fire on the second floor of the YCS District Office. There was substantial damage to the second floor office space and smoke damage to the entire building. As of June 30, 2019, repairs have been completed with a total cost of \$1,636,833. As of June 30, 2019, insurance proceeds of \$867,135 has been collected. All insurance claims have been submitted to the insurance company for final approval. It is likely that the costs will be covered by the insurance claim.

33. Contractual Rights

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

	2020	2021	2022	2023 and beyond	Total
Tallah Building	\$ 107,426	\$ 107,426	\$ -	\$ -	\$ 214,852

YCS has entered a rental agreement with Aurora College for the rental of the Tallah Building. The lease agreement expires on June 30, 2021.

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Schedule 1
Operating Fund - Detail of Expenditures

For the period ended June 30, 2019

	School Programs	Inclusive Schooling (Schedule 2)	Operations & Maintenance	Board Administration	Indigenous Languages (Schedule 3)	Transfers & Others	Total 2019	Budget 2019	Total 2018
Salaries									
Teachers	\$9,535,718	\$1,547,788	\$ -	\$ -	\$ 432,148	\$ -	\$11,515,654	\$11,400,429	\$11,177,177
Instruction assistants	-	2,325,680	-	-	-	-	2,325,680	1,319,293	1,279,425
Non-instructional	1,084,023	284,508	276,158	776,188	166,900	-	2,587,777	2,596,087	2,955,074
Board honoraria	-	-	-	70,841	-	-	70,841	68,000	67,894
	10,619,741	4,157,976	276,158	847,029	599,048	-	16,499,952	15,383,809	15,479,570
Employee Benefits									
Employee benefits	3,127,347	1,291,264	80,199	244,226	118,998	-	4,862,034	5,039,401	4,526,919
Leave and termination benefits	30,188	-	-	-	-	-	30,188	20,000	9,926
	3,157,535	1,291,264	80,199	244,226	118,998	-	4,892,222	5,059,401	4,536,845
Services Purchased/Contracted									
Advertising/publishing	14,786	-	-	25,656	21,522	-	61,964	67,500	67,432
Communication	44,752	-	6,240	26,756	-	-	77,748	79,000	88,693
Contracted services	190,196	13,611	671,841	2,280	12,926	-	890,854	-	819,201
Maintenance & repairs	723	2,590	331,729	-	12,166	-	347,208	327,500	390,101
Other	97,331	-	13,323	31,995	-	-	142,649	1,317,433	217,705
Professional/technical	14,374	177,923	-	63,606	3,136	-	259,039	195,400	219,662
Rental/leases	32,981	-	-	6,420	-	-	39,401	50,000	49,810
Student transportation	408,131	3,704	-	-	-	-	411,835	487,500	412,678
Travel	1,889	-	-	27,165	-	-	29,054	27,000	34,266
Utilities: Electricity	-	-	427,677	-	-	-	427,677	430,000	425,737
Heating	-	-	322,393	-	-	-	322,393	255,000	303,983
Water/sewage	-	-	99,326	-	-	-	99,326	101,500	106,180
	805,163	197,828	1,872,529	183,878	49,750	-	3,109,148	3,337,833	3,135,448
Materials/Freight									
Materials	479,872	62,794	-	104,558	60,830	-	708,054	592,005	1,008,129
Freight	7,129	-	-	-	-	-	7,129	8,500	9,550
	487,001	62,794	-	104,558	60,830	-	715,183	600,505	1,017,679

Continued on next page

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Schedule 1 (Continued)
Operating Fund - Detail of Expenditures

For the period ended June 30, 2018

	School Programs	Inclusive Schooling (Schedule 2)	Operations & Maintenance	Board Administration	Indigenous Languages (Schedule 3)	Transfers & Others	Total 2019	Budget 2019	Total 2018
Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,640,149	\$ 1,640,149	\$ 1,600,000	\$ 1,798,010
Debenture Interest	-	-	-	-	-	17,028	17,028	8,174	20,755
	-	-	-	-	-	1,657,177	1,657,177	1,608,174	1,818,765
Total	\$15,069,440	\$ 5,709,862	\$ 2,228,886	\$ 1,379,691	\$ 828,626	\$ 1,657,177	\$26,873,682	\$25,989,722	\$25,988,307

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Schedule 2
Detail of Inclusive Schooling Expenditures

For the period ended June 30, 2019

	Staff Development	General Inclusive Schooling	Assistive Technology	Magnet Facilities	Total
Salaries					
Consultants	\$ -	\$ 72,153	\$ -	\$ -	\$ 72,153
Non-instructional	-	284,508	-	-	284,508
Support assistants	-	2,267,085	-	58,595	2,325,680
Teachers	22,380	1,345,792	-	107,463	1,475,635
	22,380	3,969,538	-	166,058	4,157,976
Employee Benefits	160,997	1,077,503	-	52,764	1,291,264
Services Purchased/Contracted					
Contracted services	-	13,611	-	-	13,611
Maintenance & repairs	-	-	2,590	-	2,590
Professional/technical	47,869	130,054	-	-	177,923
Student transportation	-	3,704	-	-	3,704
	47,869	147,369	2,590	-	197,828
Materials/Freight	15,443	30,382	13,972	2,997	62,794
Total	\$ 246,689	\$ 5,224,792	\$ 16,562	\$ 221,819	\$ 5,709,862

Yellowknife Catholic Schools
 (Yellowknife Public Denominational District Education Authority)

Schedule 3
Indigenous Languages and Culture Program Expenditures

For the period ended June 30, 2019

	Student Instruction	Teaching/ Learning Resources	Professional Development	School and Community Programs	Total
Salaries					
ALCBE teachers	\$ 432,147	\$ -	\$ -	\$ -	\$ 432,147
Honoraria	-	56,788	-	47,675	104,463
Elders in Schools	-	62,438	-	-	62,438
	432,147	119,226	-	47,675	599,048
Employee Benefits	118,998	-	-	-	118,998
Services Purchased/Contracted					
Maintenance and repairs	-	-	12,166	-	12,166
Printing and publishing	-	21,522	-	-	21,522
Professional development	-	-	3,136	-	3,136
Student transportation	-	-	12,926	-	12,926
Supplies	-	-	-	60,830	60,830
	-	21,522	28,228	60,830	110,580
Total	\$ 551,145	140,748	\$ 28,228	\$ 108,505	\$ 828,626

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Schedule 4
Indigenous Language Materials

For the period ended June 30, 2019

	July 1, 2018 to March 31, 2019	April 1, 2019 to June 30, 2019	Total
Revenue			
Secretary of State Funding Aboriginal Languages	\$ 56,000	\$ -	\$ 56,000
Expenditures			
Contract services	27,687	-	27,687
Supplies and materials	29,100	-	29,100
	56,787	-	56,787
Deficit	\$ (787)	\$ -	\$ (787)

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Schedule 5
French Language Programs

For the period ended June 30, 2019

	Contribution from GNWT	Commitment from YCS	Actual Expenditures	(Over) under Expenditures
Bilateral Agreement Funding				
Special Projects				
Consultant - Immersion/Core French	\$ 60,000	\$ 87,000	\$ 242,754	\$ (95,754)
Core French (salary and benefits)	100,000	182,000	377,820	(95,820)
French cultural activities	4,000	5,000	8,954	46
French resources	11,000	8,000	30,606	(11,606)
Late Immersion Training	-	-	5,360	(5,360)
Late immersion Camp	-	-	1,307	(1,307)
Literacy (salary and benefits)	56,000	65,000	153,941	(32,941)
Professional development	4,000	8,000	18,821	(6,821)
Teacher assistant (salary and benefits)	45,500	30,000	79,499	(3,999)
Total	\$ 280,500	\$ 385,000	\$ 919,062	\$ (253,562)
Regular GNWT Funding				
Core French			\$ 549,170	
Immersion Program			1,534,586	
Total			\$ 2,083,756	

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Schedule 6
Student Success Initiative Projects

For the period ended June 30, 2019

	Literacy/ Math Project	Leadership Development	Total
Revenue			
Government of Northwest Territories - Department of Education, Culture and Employment	\$ 37,000	\$ 66,000	\$ 103,000
Expenditures			
Contracted services	6,432	47,869	54,301
Professional development	5,146	3,031	8,177
Substitute teacher wages	15,031	8,968	23,999
Supplies	3,287	15,444	18,731
	29,896	75,312	105,208
Net surplus (deficit)	\$ 7,104	\$ (9,312)	\$ (2,208)

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Schedule 7
Jordan's Principle

For the period ended June 30, 2019

	Budget 2019	Actual 2019	Actual 2018
Revenue			
Government of Canada			
- First Nations and Inuit Health Branch Contribution agreement	\$ 1,310,470	\$ 1,373,623	\$ -
Expenditures			
Administration	-	219,523	-
Personnel	1,310,470	646,774	-
Contracted services	-	8,488	-
Total expenditures	1,310,470	874,785	-
Net surplus	\$ -	\$ 498,838	\$ -
Deferred revenue	\$ -	\$ 498,838	\$ -



Yellowknife Education District No. 1 (YK1)
Annual Report for 2018-2019 School Year
September 30, 2019





Administration scolaire de district n° 1 de Yellowknife (YK1)

Rapport annuel pour l'année scolaire 2018-2019

30 septembre 2019



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Purpose of the Annual Report

The Yellowknife Education District No. 1 (YK1) Annual Report for the 2018-2019 school year was prepared in compliance with the *Financial Administration Act* that requires Northwest Territories (NWT) Education Bodies to report on their operations, compliance with educational directives, and implementation of activities and initiatives in line with the Government of the Northwest Territories (GNWT) Mandate and the Minister of Education's direction.

The annual report is one of the key components of the Education Accountability Framework that was implemented in 2016 as part of the *Education Renewal and Innovation Framework (ERI): Directions for Change (2013)* and following new requirements of the *Financial Administration Act* that were put in force in 2016. The purpose of the annual report is to ensure that Education Bodies remain accountable to their operating plans.

The current annual report is based on the Yellowknife Education District No. 1 2018-2019 Operating Plan that was approved by the Minister on July 24, 2019 and tabled in the Legislative Assembly in August 2019.



Annual Report - Executive Summary

The annual report for the 2018-2019 school year was prepared in compliance with the *Financial Administration Act* that requires Northwest Territories (NWT) Education Bodies to report on their operations, compliance to educational directives, and implementation of activities and initiatives in line with the Government of the Northwest Territories (GNWT) Mandate and the Minister of Education's direction.

The following table summarizes the successes and areas for improvement for the school year:

Yellowknife Education District No. 1 (YK1), the largest education body in the Northwest Territories (NWT), successfully delivers Junior Kindergarten to Grade 12 programming to over 2,100 students, including language options such as English, French Immersion and Wilhìdeh.

A public school system with six schools, YK1 also offers alternative programming such as the Birchbark Discovery Centre, "Forest School" programming, the Route 51 Learning Institute, night school options, and provides contract superintendent services to K'àlemì Dene School in Ndilo and Kaw Tay Whee School in Dettah. Some of the district's high quality programs include fine arts, technology (coding, 3D printing), trades (automotive, culinary, media), sports and wellness training. Extracurricular activities including sports, drama and music are also offered at YK1 schools, in addition to healthy foods programs.

YK1 is proud of its partnerships with organizations like YWCA NWT which provides after-school care, the NWT Montessori Society which delivers CASA and Montessori programming, local Indigenous groups who provide on-the-land cultural programming, and highly regarded education specialists who provide professional development to YK1 staff.

As a whole, YK1 is in an excellent financial position, maintaining an accumulated surplus within 3 to 5% of overall revenues. In partnership with the Department of Education, Culture and Employment (ECE) and the Department of Infrastructure (DOI), YK1 is working to replace the existing École J.H. Sissons with a brand new, state-of-the-art learning centre, with construction slated to begin in August 2020. At the same time, the school district is working with both government departments to replace the aging roof at École William McDonald Middle School.



Rapport annuel — Sommaire

Le rapport annuel pour l'année scolaire 2018-2019 a été préparé conformément à la *Loi sur la gestion des finances publiques*. Cette loi stipule que les organismes ténois du milieu de l'éducation doivent rendre compte de leurs activités, de leur conformité aux directives sur l'éducation et de leur mise en œuvre des activités et initiatives qui s'inscrivent dans le mandat du GTNO et dans les orientations du ministre de l'Éducation.

L'encadré suivant résume les bons coups survenus pendant cette année scolaire, ainsi que les points à améliorer.

L'Administration scolaire de district n° 1 de Yellowknife (YK1), le premier organisme scolaire en importance aux Territoires du Nord-Ouest (TNO), assure la prestation de divers programmes à plus de 2 100 élèves de la prématernelle à la 12^e année, y compris des options linguistiques telles que l'anglais, l'immersion française, et le willìdeh.

Formant un réseau scolaire public de six écoles, YK1 propose également des programmes alternatifs — le programme d'apprentissage Birchbark, le programme Forest School, le Route 51 Learning Institute, l'école du soir, etc. — et assure des services contractuels de surintendance pour l'école K'àlemì Dene de N'Dilo et l'école Kaw Tay Whee de Dettah. Quelques-uns de ses programmes de haute qualité comportent des cours de technologie (code, impression 3D), de beaux-arts, de métiers (mécanique, cuisine, médias), d'activité physique et de formation au bien-être. Les élèves de YK1 peuvent aussi participer à diverses activités parascolaires : sport, art dramatique, musique, programmes sur l'alimentation saine, etc.

YK1 est fière de ses partenariats noués avec divers organismes et intervenants, y compris la YWCA des TNO (qui assure le service de garde après l'école), la Montessori Society des TNO (qui offre les programmes CASA et Montessori), des groupes autochtones locaux (qui offrent des programmes culturels sur les terres ancestrales) et des spécialistes de l'éducation très respectés (qui proposent du perfectionnement professionnel aux membres du personnel de YK1).

Dans son ensemble, la situation financière de YK1 est excellente, l'excédent accumulé de ses recettes globales demeurant entre 3 et 5 %. YK1 collabore avec le ministère de l'Éducation, de la Culture et de la Formation (MÉCF) et le ministère de l'Infrastructure en vue de remplacer l'école J.H. Sissons par un tout nouveau centre d'apprentissage à la fine pointe; le début de la construction est prévu pour août 2020. Parallèlement, l'administration scolaire travaille de pair avec les deux ministères pour remplacer le revêtement de la toiture de l'école intermédiaire William McDonald.



Yellowknife Education District No. 1 Operating Environment

School Profiles and Student Enrolment

Yellowknife Education District No. 1 consists of six schools that housed approximately 2,102.3 students in the 2018-2019 school year. The following lists key programming in our schools:

Mildred Hall School (JK to 8)

- Mildred Hall School (MHS) is an English school which also offers Core French and Willìdeh language courses
- MHS hosts the Birchbark Discovery Centre, a community-based alternative education program for children in Grades 1 to 4, with the potential to expand grade levels and intake in future school years
- The school offers many extracurricular activities such as team sports, fine arts, guitar, fiddling and various band instruments; alternative sports such as mountain biking and roller blading; alternative options such as jigging, LEGO® and crochet clubs
- An “On the Land Mentorship” program was established where students are paired with Indigenous experts and Elders to learn important skills like snaring, tanning moose hide and setting nets
- MHS provides a breakfast and hot lunch program. The school has a large garden where students grow vegetables used in the foods program
- ‘Peacemakers’, a peer leadership group in the school, promotes education surrounding bullying and bullying prevention

École J.H. Sissons (JK to 5)

- École J.H. Sissons (ÉJHS) offers French Immersion programming
- Special programs include choir, musical theatre, afterschool athletics and a speed skating academy. Afterschool activities include judo, soccer, improvisation, painting, chess and choir
- Students and staff participate in a 7-day annual French language and culture camp - ‘Camp de neige’ - at the Yellowknife Ski Club

École William McDonald Middle School (6 to 8)

- École William McDonald Middle School (ÉWMS) offers programming for Grades 6 to 8 in both English and French Immersion



- Other French options include: Intensive French - Grade 6, Post-Intensive French - Grade 7 and 8, and Core French - Grade 6 to 8
- ÉWMS offers exploratory programs such as Industrial Arts, Home Economics and Outdoor Education
- The school offers a Sports Academy program which includes hockey, soccer, dance, fitness and cross training. Recently updating the fitness room allowed the school to expand its sports programming
- Special multiple-day camps are available for Grade 8 students such as Camp Akaitcho and Hidden Lake Canoe Trip

N.J. Macpherson School (JK to 5)

- N.J. Macpherson School (NJM) is an English school which offers Core French
- Special programs at NJM include Montessori, Visual Arts, Music, Drama, Gymnastics and a strong recycling program. Several extracurricular sports, clubs and after-school programs are also offered
- Indigenous language and culture is integrated into classroom sessions and students attend culture camps throughout the year
- NJM has an active Parent Advisory Council

Range Lake North School (JK to 8)

- Intensive French is offered in Grade 6, Post-Intensive French in Grades 7 and 8 and Core French is offered in Grades 6 to 8
- Indigenous Language and Culture is integrated into classroom sessions and students attend culture camps throughout the year
- Special programs at Range Lake North (RLN) include music, band, fine arts, choir and drama
- RLN offers advanced technology and robotics programs in a Makerspace environment
- An Athletic Excellence program is offered encompassing many extracurricular sports such as snowboarding, hiking and nature walks
- An active and involved Parent Advisory Committee organizes a large annual fundraising event, “Family Fun Night”. Proceeds support RLN student activities



École Sir John Franklin High School (9 to 12)

- École Sir John Franklin High School (ÉSJF) offers programming from Grades 9 to 12 in both English and French Immersion
- Core French and Post-Intensive French are offered from Grades 9 to 12
- ÉSJF has a dynamic Fine Arts program which includes music, band, choir, drama and visual arts
- The school offers an extensive trades curriculum and work experience program which includes industrial arts, automotive, culinary arts and esthetics
- ÉSJF offers Indigenous culture programming and camps including Wilhìdeh language instruction
- The school has a successful Sports Academy and extra-curricular sports and clubs are offered
- ÉSJF has an At-Risk Student program which provides support and resources for students struggling in school, socially, or at home.
- International travel opportunities for students include volunteering, scuba club, and cultural experience
- Night classes are also available

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



Table 1 provides an overview of YK1 school profiles, while Table 2 provides information on student enrolment in each school in the completed school year.

Table 1: Yellowknife Education District No. 1 School Profiles 2018-2019

School	Community	Grades Offered	Student Enrolment (FTE) ¹	Teaching Staff (PY) ²
Mildred Hall School	Yellowknife	JK-8	268.0	18.5
École J.H. Sissons	Yellowknife	JK-5	345.0	23.15
École William McDonald Middle School	Yellowknife	6-8	264	17.65
N.J. Macpherson School	Yellowknife	JK-5	328.5	23.0
Range Lake North School	Yellowknife	JK-8	260.0	19.525
École Sir John Franklin High School	Yellowknife	9-12	636.8	33.0

Total Enrolment: 2,102.3

Table 2: Student enrolment (FTE) by school and by grade as of September 30, 2018

School	Grades														Total
	JK	K	1	2	3	4	5	6	7	8	9	10	11	12	
MHS	19.0	21.0	41.5	30.5	24.5	19.0	29.0	25.5	28.5	29.5	-	-	-	-	268.0
EJHS	68.0	46.5	59.5	46.5	49.0	37.0	38.5	-	-	-	-	-	-	-	345.0
EWMS	-	-	-	-	-	-	-	88.0	93.0	83.0	-	-	-	-	264.0
NJM	56.5	44.0	41.0	56.5	52.0	47.5	31.0	-	-	-	-	-	-	-	328.5
RLN	19.0	26.5	16.0	26.0	22.5	29.0	31.0	41.0	27.0	22.0	-	-	-	-	260.0
ESJF	-	-	-	-	-	-	-	-	-	-	124.0	139.5	161.0	212.3	636.8
	162.5	138.0	158.0	159.5	148.0	132.5	129.5	154.5	148.5	134.5	124.0	139.5	161.0	212.3	Total 2,102.3

¹ FTE stands for home/origin school full-time equivalents with 60% or more attendance as of September 30, 2017.

² PY stands for person years and refers to funded positions. Teaching staff includes staff providing instruction to students, such as teachers, teaching principals, librarians, guidance counsellors (not program support teachers).

Student and Teacher Population

Student Population

As outlined in Table 1, YK1's total enrolment for the 2018-2019 school year was **2,102.3**. Of those students, **692.50 (33%)** were Indigenous. These numbers informed the Board of Trustees and the District Administration in the development of the YK1 Strategic Priorities and Key Results. In particular, the Strategic Priority "To ensure all students and staff are engaged in Indigenous Languages, perspectives and culture-based education" is addressed.

Table 3: Indigenous Enrolment

School	Enrolment	Indigenous Enrolment (%)
MHS	268.0	207.0 (77.2%)
ÉJHS	345.0	32.0 (9.3%)
NJM	328.5	85.0 (25.9%)
RLN	260.0	59.5 (22.9%)
ÉWMS	264.0	52.0 (19.7%)
ÉSJF	636.8	258.0 (40.5%)
Total	2,102.3	693.5 (33%)

Student Support Plans Report

The information provided in Table 4 informs the Board of Trustees and the District Administration in development of the YK1 Strategic Priorities and Key Results. In particular, the Strategic Priority "To ensure all students and staff receive programming which responds to their diverse learning needs in a respectful and inclusive manner." is addressed.

Table 4: Student programming allocations expressed as a percentage of total student registrations

Students on Regular Program	Students on Regular Grade Level with Accommodations	Students with Modified Plans	Students with IEPs
1,721 (71.59%)	570 (23.71%)	96 (3.99%)	17 (0.71%)

Total registrations are equal to **2,404.0. This number is different from FTE which is **2,102.3**.*

Support for YK1 schools is allocated based on programming and student needs. District-wide criteria are determined to ensure consistency in the support provided to students in all YK1 schools. Teacher in-servicing and professional development are developed around student needs to support classroom instruction. Programming in schools is designed around these student needs to ensure student growth and learning. The work plan of the school-based support teams are driven by student needs.

Teacher Population

YK1 has teachers with a wide range of experience, from zero to 37 years. Our largest demographic are teachers of five years or less experience (approximately 38%), while our smallest demographic are teachers over 15 but less than 20 years (approximately 11%). Approximately 19% of our teachers have more than 20 years of service with the District. YK1 has limited challenges with teacher turnover in comparison to the communities. The areas which we experience the most challenges in are French Programming and Administration. The high demand for French teachers across Canada makes it very difficult to attract and retain qualified French teachers due to the isolation and high cost of living. Staff interest in applying on and remaining in administrative roles diminishes more each year due to the high expectations and overwhelming demands of the job.

Yellowknife Education District No. 1 Governance

YK1 was established in 1939. Seven publicly elected officials serve as YK1 trustees. The District Education Authority (DEA) plays a key role in the continued success of the District and the 2,102.3 students it serves. Accountability, strategic thinking, financial responsibility, and commitment are among the strengths of this dedicated group.

District Education Authority Trustees

*as elected in the fall of 2018 for a term of three years.

Chairperson: John Stephenson

Vice Chairperson: Tina Drew

Trustees: Terry Brookes
Jay Butler
Al McDonald
Rajiv Rawat
Satish Garikaparathi

Administration

Superintendent of Education: Metro Huculak

Assistant Superintendent: Ed Lippert

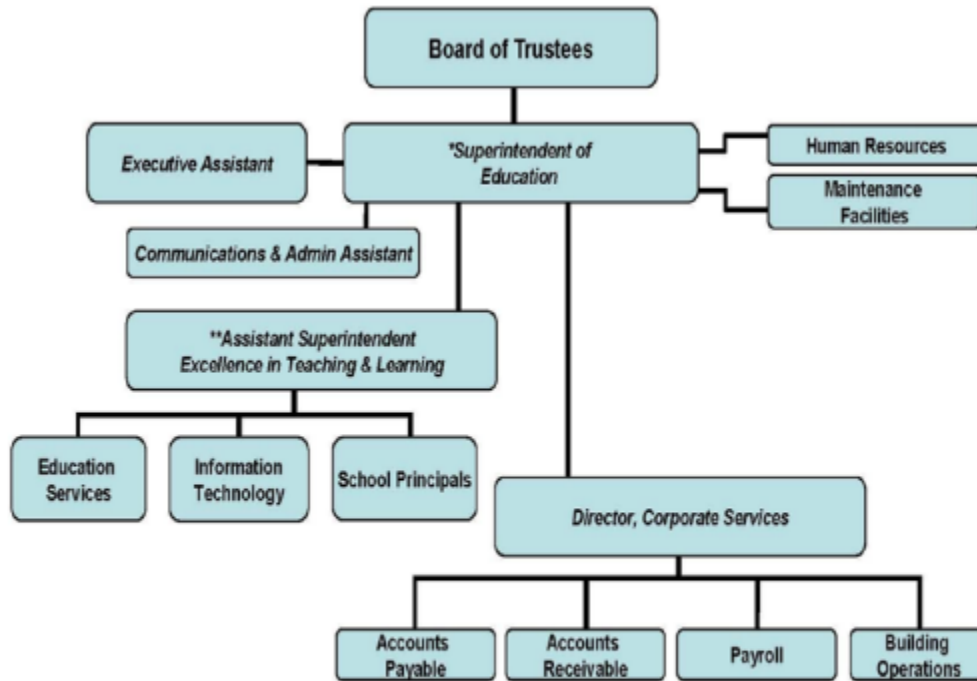
Director of Corporate Services: Tram Do

During their time 'in office', trustees attend monthly DEA meetings and participate in regularly scheduled DEA-level committee meetings. In addition, trustees make every effort to increase their awareness and understanding of community concerns and school-based issues by attending monthly Parent Advisory Committee meetings, public gatherings and community events. YK1 trustees are elected every three years. There are no options to renew unless they are re-elected.

Yellowknife Education District No. 1 trustees play a vital role in the continued success of the District. These individuals lead with diligence and sound judgment, always with the best interests of students at heart. YK1 policymakers guide the next generation into the future and do their part to contribute to a strong community and a well-functioning society.



YK1 Functional Organizational Chart



* In the absence of the Superintendent the Assistant Superintendent will be acting

** In the absence of the Superintendent and Assistant Superintendent the Director, Corporate Services will be acting



Governance Training

The YK1 DEA meets at a minimum of once per month at a public meeting every second Tuesday from September to June. They also set special meetings when required to hear from school principals, consultants, auditors and other special guests. They also have a Committee of the Whole meeting every second Tuesday of the month at lunch. Trustees also arrange for Committee of the Whole meetings every two weeks if needed. Because there was an election in the fall of 2018, training was held for new Trustees in November. A handful of trustees also attended a conference hosted by the Alberta School Board Association (ASBA) in the fall. Special times can also be set for further training on policy, budget and curriculum for trustees who request it. If trustees identify a topic, training will be arranged. The DEA also has several committees that meet. They include finance, public relations, policy and a teacher/DEA advisory committee. Training except for ASBA is held at the DEA office.

Divisional Education Council Meetings

According to section 109 of the Education Act, “Divisional Education Council shall meet at least three times a year and at any other times that it may decide”. Table 5 below describes the status of DEC meetings that were planned for the completed school year.

Table 5: 2018-2019 DEC Meetings

Meeting Number	Planned Date	Planned Location	Did the meeting take place as planned?
1	Sep. 11, 2018	Board Office	Yes
2	Oct. 9, 2018	Board Office	Yes
3	Nov. 13, 2018	Board Office	Yes
4	Dec. 11, 2018	Board Office	Yes
5	Jan. 8, 2019	Board Office	Yes
6	Feb. 12, 2019	Board Office	Yes
7	Mar. 12, 2019	Board Office	Yes
8	Apr. 9, 2019	Board Office	Yes
9	May 14, 2019	Board Office	Yes
10	June 11, 2019	Board Office	Yes



Teaching and Learning

1. ERI Objective: Support excellence in teaching.

1.1 Literacy in the Disciplines

Priorities in the 2018-2019 school year:

Over the last number of years, YK1 students in Grades 4-8 have engaged in inquiry learning to improve their understanding of the scientific process, and begin to “think like scientists”. They have utilized reading apprenticeship strategies that allow for proficient reading and writing in this discipline. As a result, the focus for YK1 participation in the Literacy in the Disciplines initiative was with the high school teachers. Five teachers used this approach in the 2017-2018 school year, with others joining in 2018-2019.

Achieved results:

- Two teachers from the secondary school participated in the Reading Apprenticeship training offered by the Department of Education, Culture and Employment (ECE) and shared their learning in their Professional Learning Community (PLC)
- Throughout the year strategies were shared amongst six teachers in the PLC
- Three teachers regularly implemented the approach in their classrooms
- One teacher participated in the ECE sponsored online course

1.2 Collaborative Professional Learning

Priorities in the 2018-2019 school year:

*YK1 supported collaborative inquiry professional development throughout the elementary schools. Inquiries aligned with District Strategic Priorities including Science, Math and Literacy. The model for the collaborative inquiry was based on the Kaser, L. & Halbert, J., *The Spiral Playbook: Leading with an Inquiring Mindset in School Systems and Schools* (2017).*

Achieved results:

- JK-8 teacher teams, including Program Support Teachers (PSTs), developed school-based inquiries in October 2018. They worked on their inquiries throughout the year and presented their learning journeys on May 19, 2019 to their district colleagues.
- All schools provided collaboration time using the PLC model in the school day; time allocations ranged from 30 – 90 minutes depending on individual school timetables
- All schools provided an additional 22.5 hours for collaboration



1.3 Regional Professional Development

Priorities in the 2018-2019 school year:

Professional Development (PD) at YK1 is informed by YK1 Strategic Priorities, the Inclusive Schooling Directive, and systemic assessment data (Alberta Achievement Tests, Diploma Exams, Early Development Instrument (EDI) and Middle Years Development Instrument (MDI), as well as, qualitative data including teacher feedback. In 2018-2019, areas of PD focus: Math, Science, Inclusion, and the arts funded through Student Success Initiatives (SSI) and Joint PD (NWTTA/YK1). Additionally, technology PD was integrated to support the above.

Achieved results:

- JK-8 teachers (EN), in school-based teams, participated in collaborative inquiry projects over the school year
- JK-8 teachers (FR) participated in Math PD with an outside consultant three times over the year
- JK-5 teachers (FR) participated in Science Inquiry PD with an outside consultant for one block of time in the school year
- Grades 1-8 teachers (EN) participated in Math PD with an outside consultant four times over the year
- Based on their subject area and/or roles, 100% of staff including teachers of Physical Education, Music, Core French, Intensive/Post-intensive French, Indigenous Language, Program Support, as well as Counsellors, Educational Assistants, and School Administrators all participated in specialized PD throughout the year



1.4 Science Literacy

Priorities in the 2018-2019 school year:

Based on YK1's academic Strategic Priority, and Key Result, "To increase student success in Mathematics and Science", YK1 provided ongoing PD to support teachers' instructional practices in Science through a teacher leadership program (EN/FR). Teachers from each school were identified by District and school administration to act as Science Mentors. Our outside consultant and district staff supported the mentor teams throughout the year.

Achieved results:

- Science Mentors:
 - Supported the development of and implementation of new Science report card outcomes based on the competencies within the discipline
 - Worked with the outside facilitator on the ongoing goal of developing YK1 Science Performance Tasks but due to time restraints and the complexity of the initiative, this was not completed and may require further attention
 - Through collaboration with our outside facilitator a YK1 Science Vision has been developed and will be published pending approval from the Science Mentor Committee
 - Worked with the outside facilitator on exploring best practices in Science e.g. 5 E Model of Science Instruction
<http://enhancinged.wgbh.org/research/eeeeee.html>
<http://dr-hatfield.com/educ216/Constructivism&5Es.pdf>
- Science Mentors worked with their colleagues from a team-created menu of supports including some or all of the following:
 - Mentoring teachers/teacher teams (PLCs): Co-planning, co-teaching, co-regulating
 - Setting and referring to shared goals
 - Coordination and collaboration with PSTs
 - Supporting organization and facilitation of Strengthening Teaching Instructional Practices (STIP) days
 - Helping with creation and organization of science dedicated spaces in schools
 - Finding and creating resources for colleagues



2. ERI Objective: Support student success and diverse needs of life-long learners

2.1 Numeracy

Priorities in the 2018-2019 school year:

Based on YK1's academic Strategic Priority, and Key Result, "To increase student success in Mathematics and Science", YK1 provided ongoing PD to support teachers' instructional practices in Mathematics through a teacher leadership program (EN). Teachers from each school (EN) were identified by district and school administration to act as Math Mentors. Our outside consultant supported the mentor teams throughout the year. Based on YK1 math assessments, the Number Talks (Parrish, 2010 & 2016) strategy was implemented across the district.
<http://www.meaningfulmathmoments.com/number-talks.html>

Achieved results:

- Eleven Math Mentors (EN):
 - Were trained by our outside consultant in the Number Talks strategy
 - Supported colleagues in the implementation of the Number Talks strategy in their classrooms
- Math Mentors and teachers in all schools participated in Number Talks demonstrations and planning with the outside consultant
- In January 2019, 81% of surveyed teachers responded they were currently working towards or were already using the Number Talk strategy three to four times a week; the remaining 19% were seeking support from their school mentor to get started
- Math Mentors and teachers in Grades 4-8 collaborated with the outside consultant to score their district assessments and plan for instruction based on the students' results



2.2 Inclusive Practices

Priorities in the 2018-2019 school year:

Under the YK1 Strategic Priority to support Inclusion and Key Result, “To increase the level of competence among the teachers in their ability to deal with diverse needs”, training was provided for PSTs in coaching and supporting teachers, but also, in the development of support plans that better address individual needs of students. Additionally, PSTs received PD in co-planning with teachers to address the student diversity in the classrooms. Training focused on planning tools and approaches that allow all learners to access curricular outcomes.

Achieved results:

- PSTs and teachers at four schools participated one day each in lesson studies with our outside facilitator to observe:
 - Lesson planning for diverse classrooms using class review and planning templates
- Demonstrations of flexible instructional strategies



3. ERI Objective: Develop and redesign teaching resources to support renewed definition of student success in the NWT.

3.1 Our Languages: Indigenous Languages Curriculum

Priorities in the 2018-2019 school year:

Under YK1 Strategic Priority to support Indigenous programming and Key Result, “To increase the offerings of the Wilhideh Language”, YK1 language instructors participated in training and implementation of “Our Languages” curriculum

Achieved results:

- Two Grade 9 “Our Languages” classes were implemented at the secondary school, École Sir John Franklin High School (ÉSJF)
- A Grade 10 “Our Languages” class was implemented for the first time at the secondary school, ÉSJF
- A core-language program from K-8 was continued at the elementary school, Mildred Hall School (MHS)
- An evaluation of all “Our Languages” classes was completed at the end of the school year; analysis of the results are pending



3.2 Health and Wellness Curriculum

Priorities in the 2018-2019 school year:

Under YK1 Health and Wellness Strategic Priority, and Key Result, "To ensure all students engage in healthy lifestyles, and respectful, caring relationships", participation in the pilot for NWT Health and Wellness Curriculum was encouraged.

Achieved results:

- Teacher representatives from Grades 4-6 in all schools participated in the NWT Health and Wellness curriculum training and pilot
- Participating Grades 4-6 teachers in the pilot engaged in an inquiry instructional approach to deliver the new curriculum



Indigenous Languages and Education

4. Education Renewal Objective: Supporting language and culture initiatives that enhance students' sense of identity.

4.1 Key Cultural Experiences

Priorities in the 2018-2019 school year:

*YK1 priority for Key Cultural Experiences for 2018-2019 was as follows:
 "Students need to experience their culture in an authentic manner that validates Indigenous beliefs, knowledge and perspectives. Cultural experience is a process that includes the history, relevant information and preparation, the experience or event and the follow-up activities that help students to make connections between the experience and their individual learning. Students learn best through hands on activities. The significance of each activity is strengthened through the accompaniment of storytelling and traditional teaching, being on the land, and the active use of Indigenous languages that include history, reasoning and connections based on Indigenous pedagogy. Dene Kede is the foundational document for offering key cultural experiences."*

Achieved results:

- All students in the District attended Indigenous Culture Experience camps (ICE Camps) on the land. The camps correspond to the grade level themes of *Dene Kede* as listed below:
 - Kindergarten – dog sledding
 - Grade 1 – traditional plant medicine
 - Grade 2 – harvesting birds
 - Grade 3 – traditional Dene and Inuit games
 - Grade 4 – muskrat and beaver trapping
 - Grade 5 – traditional uses of wood
 - Grade 6 – harvesting and tanning moose
 - Grade 7 – traditional fish camp
 - Grade 8 – overnight canoe trip
 - Grade 9 – traditional winter camp
- Most schools began the year with drumming, a Feed the Fire ceremony, and words from an Elder
- All schools utilized connections with local Elders for key cultural experiences and to work with students
- All schools offered traditional games such as Hand Games or Inuit games
- All teachers were invited to join a weekly sewing group with local Elders



- Two schools employed a full time cultural support worker to promote Indigenous culture within the school as follows:
 - Coordinated cultural events
 - Worked with local organizations including Yellowknives Dene First Nation (YKDFN), Tree of Peace, *Dene Nahjo*
 - Connected with students and families to support wellness and education
- Grade 8 students from each middle school celebrated their year-end with three days of canoe training and an overnight canoe trip

4.2 Indigenous Language Instruction

Priorities in the 2018-2019 school year:

YK1 recognized the need for quality, effective instructional strategies in Indigenous Language Instruction. Promising practices from northern language classrooms and pertinent research were the basis to bringing life and vibrancy to classroom instruction.

Achieved results:

- One elementary school provided Core Wilhìdeh classes from K-8
- The secondary school offered Wilhìdeh classes through “Our Languages” pilot program:
 - Classes were scheduled for 80 minutes every second day
 - 3 credits were earned upon completion of the course
- Course was modeled on the neuro-linguistic approach utilised in the district’s Post-Intensive French (PIF) program



4.3 Teaching and Learning Centres

Priorities in the 2018-2019 school year:

*As per the 2018-2019 Operating Plan:
“The district received funding in past years for the Teaching and Learning Centre (TLC) to purchase resources to support the Wìlìideh dialect of the Tìchq language. Because these types of resources are primarily locally developed, YK1 has employed a fluent Wìlìideh language instructor to create the resources according to the Dene Kede themes. Moving forward, YK1 has recently assigned a Regional Indigenous Language and Education (RILE) Coordinator position. The person in this position will be responsible for working with the regional Teaching and Learning Centres (TLC) committee to enhance the indigenization of education throughout the district.”*

Achieved results:

- YK1 staff created Wìlìideh language resources to support language programming
- YK1 attempted to hire Wìlìideh language instructors with limited success; the Indigenous Support Workers in two schools worked with Elders in the classroom to learn the Wìlìideh language alongside the students

4.4 Community Support

Priorities in the 2018-2019 school year:

The Elders in Schools continued to be a successful program at YK1 that welcomed cultural resource people and community members into our schools. YK1 is considerate of the fact that due to the history of residential schools, many survivors, and those impacted do not trust or respect educational institutions. YK1 believes it is critical that we overcome these hurdles and rebuild this relationship on shared experiences and trust.

Achieved results:

- YK1 employed local community Elders and knowledge holders to provide leadership in:
 - ICE camps
 - School ceremonies and feasts
 - “On-the-land” excursions
 - *Dene Kede* implementation
- YK1 schools met the compliance goals of this program within the ECE mandated directive



4.5 Teacher Cultural Orientation Days

Priorities in the 2018-2019 school year:

Under the Strategic Priority that supports Indigenous Language and Culture programming, YK1 provided two full days of culturally appropriate orientation for their teaching, administrative and support staff.

Achieved results:

- All staff attended a day at the Willihdeh river site with two speakers who spoke on reconciliation
- All staff attended an in-service from ECE staff on the new “Our Languages” curriculum

4.6 Elders in School

Priorities in the 2018-2019 school year:

Under the Strategic Priority that supports Indigenous Language and Culture, and in accordance with the Indigenous Language and Culture Directive DRAFT, 2018, YK1 schools participated in the Elders in School program.

Achieved results:

- All schools allocated funds for Elders to work in schools to support students and programming

4.7 Educator Training - Dene Kede Facilitator

Priorities in the 2018-2019 school year:

Under the Strategic Priority that supports Indigenous Language and Culture, YK1 continues to believe that providing teachers and school administrators with the opportunity to learn more about the community they live and work in helps them to continue developing positive relationships with their students and parents, as well as, the community at large.

Achieved results:

- Each YK1 school sent staff representatives to PD opportunities such as the Indspire National Gathering, and PD opportunities coordinated by ECE.
- The district funded the *Dene Kede* facilitator position who:
 - Visited each school bi-weekly throughout the school year depending on the ILC activities they planned.



Second Language Instruction – French and English

5. Education Renewal Objective: Supporting language and culture initiatives that enhance students' sense of identity.

5.1 French as a Second Language (FSL)

Priorities in the 2018-2019 school year:

Achieved results:

YK1 continued to offer French second-language instruction in accordance with the Education Act.

- Programs offered:
 - JK to12 Early French Immersion
 - Grade 6 to12 Intensive/Post-Intensive French
- Grades 1 to12 Core French. Number of hours of instruction included Intensive French Camps in Grades 5 to 7.



Inclusive Schooling

Annually, the Government of the Northwest Territories (GNWT) designates funds to support Ministerial Directive on Inclusive Schooling (2016), based on the size of the student population in the Territory. This investment allows for the accommodation of the diverse needs that students bring to school every day. To meet these needs, investments must be used towards programs, processes, and personnel that effectively support classroom teachers and increase student success.

The following section highlights key activities through which YK1 achieved compliance with the Ministerial Directive on Inclusive Schooling.

6. ERI Objective: Strengthen equal access to quality education by effectively meeting the diverse needs of all learners.

6.1. Student supports aligned to the goals of the Individual Education Program (IEP) and/or Student Support Plan (SSP) are provided in a timely manner.

Goals specific to this directive for the 2018-2019 school year, considering the feedback provided by ECE in 2017:

Under the Strategic Priority that supports Inclusion, YK1 continued to ensure all schools provided supports aligned with students' SSP and/or IEP goals. The district used a collaboratively developed document, PST 101, which included criteria, timelines, and protocols for the writing and implementation of plans. Additional ongoing support and monitoring was achieved through regular group and individual meetings with the Regional Inclusive Schooling Coordinator (RISC) and the Program Support Teachers.

Achieved results:

- All SSPs and IEPs were finalized by October 31, 2018
- All SSPs and IEPs were reviewed for necessary revisions at each reporting time, as well as, other times in the school year, as needed
- All teachers, supported by PSTs, implemented at least one support as identified in the SSP/IEP by the second reporting period



6.2. Principals create conditions to support teachers and support assistants in the use of flexible instructional strategies.

Goals specific to this directive for the 2018-2019 school year, considering on the feedback provided by ECE in 2017:

Under Strategic Priorities that support Academic Achievement and Inclusion, and Key Result, "To increase the level of competence among teachers in their ability to deal with diverse needs", YK1 worked with multiple outside consultants to support principals and teachers in learning and experimenting with strategies that are open-ended with a "low floor, high ceiling" ensuring access points for all learners. All outside facilitators who provided PD and supported YK1 initiatives are practitioners of inclusive and flexible instructional strategies, specifically in Science and Math as well as other subject areas.

Achieved results:

- Professional Development supported flexible teaching approaches in Science, Math, and planning for diverse classrooms in a variety of grade and subject areas
- All PSTs and at least one teacher from all schools worked with an outside facilitator on inclusive practices including planning for and teaching in classrooms with diverse needs, followed up by lesson demonstrations
- All English and French Immersion classroom and/or specialist teachers in Science and/or Math, Grades 1 to 8, received PD throughout the year with outside and district facilitators
- All Educational Assistants met bi-monthly with PSTs in their role of supporting learning; additional meetings were held on an as-needed basis

6.3. Classroom teachers notify and access the School-based Support Team to support students who experience persistent learning difficulties in spite of the use of responsive teaching strategies or, when a student needs significant enrichment.

Goals specific to this directive for the 2018-2019 school year, considering the feedback provided by ECE in 2017:

Under the Strategic Priority that supports Inclusion, YK1 schools utilized the School-based Support Team (SBST) model on a regular basis to address learning needs of identified students.

Achieved results:

- All schools used the SBST meeting model in 2018-2019
- All schools convened and documented bi-weekly meetings



6.4. IEPs and SSPs are updated and reviewed in consultation with parents, students, SBST members, education body staff, and other professionals as required.

Goals specific to this directive for the 2018-2019 school year, considering the feedback provided by ECE in 2017:

Under the Strategic Priority that supports Inclusion and Key Result, "To maintain a high level of satisfaction with our inclusive education program", YK1 ensured that SSPs and IEPs were completed, updated and reviewed regularly with stakeholders including students when appropriate.

Achieved results:

- All schools ensured that IEPs and SSPs were completed, reviewed, and revised regularly with all stakeholders as required

6.5. Program Support Teachers spend not less than 60% of their time engaged in activities that directly support classroom teachers.

Goals specific to this directive for the 2018-2019 school year, considering the feedback provided by ECE in 2017:

In a commitment to ensure YK1 PSTs met their time allotments as outlined in the Inclusive Schooling Directive, school principals monitored their activities throughout the year.

Achieved results:

- All YK1 school principals:
 - Monitored to ensure that PSTs met 60% of their time supporting teachers
 - Ensured time was scheduled for monthly PST/teacher meetings



Student Wellness and Support

7. Education Renewal Objective: Ensuring that student wellness...is promoted and embedded in school experiences, programming and environments.

7.1 Healthy Foods for Learning

Priorities in the 2018-2019 school year:

Under the YK1 Health and Wellness Strategic Priority, schools access funding from Healthy Foods for Learning.

Achieved results:

- All schools provided healthy food for students to access as needed for breakfast, lunch and snacks

7.2. Self-Regulation Initiative

Priorities in the 2018-2019 school year:

Under the Healthy and Wellness Priority and Key Results, “To ensure all students engage in healthy lifestyles, and respectful, caring relationships”, and Key Result, “To promote positive relationships, resiliency and good citizenship”, YK1 schools utilized programs and approaches to support students’ abilities to self-regulate. EDI and MDI data supported the use of a variety of self-regulation programs and practices to address students’ interpersonal and intrapersonal development.

Achieved results:

- All schools utilized the Positive Behaviour Interventions and Supports – Soutien au comportement positif (PBIS-SCP) structure to proactively teach and support students’ self-regulation.
- All schools utilized specialized furniture and equipment that support self-regulation
- All schools provided a calming/sensory space for students when needed
- All schools provided training for new staff in PBIS-SCP
- All schools provided training in school-wide programs and practices that support self-regulation such as Zones of Regulation, mindfulness, and social emotional learning
- All schools shared opportunities for PD e.g. ECE sponsored book clubs



7.3. Mental Health Initiatives

Priorities in the 2018-2019 school year:

Under the Health and Wellness Strategic Priority “To ensure all students engage in healthy lifestyles, and respectful, caring relationships” and Key Results, “To promote positive relationships, resiliency and good citizenship” and “To increase awareness and access to wellness and mental health activities”, YK1 schools implemented programs and initiatives that addressed student mental health and well-being.

Achieved results:

- All schools had on-site school counsellors
- All schools accessed ECE sponsored training for staff not yet trained e.g. Talking About Mental Illness (TAMI)
- All schools provided programming and practices that supported mental health including some and/or all of the following:
 - Magnanimous Advocates Generating Mental Awareness (MAGMA)
 - Applied Suicide Intervention Skills Training (ASIST)
 - Talking About Mental Illness (TAMI)
 - Mental Health First Aid
 - Fourth R
 - Mind Up
- Second Step

7.4 Safe and Caring Schools

Priorities in the 2018-2019 school year:

Under the Healthy and Wellness and Key Result, “To promote positive relationships, resiliency and good citizenship”, YK1 schools completed Safe School Plans to meet ECE directives and reinforced the YK1 priority to develop respectful, caring and healthy students.

Achieved results:

- All schools completed at least six Emergency Evacuation (fire) drills in the 2018-2019 school year
- All schools completed two Lock Down procedure drills in the 2018-2019 school year
- All YK1 schools reviewed and updated Safe School Plans with the Superintendent
- All schools held regular Safe and Caring School Committee meetings



Human Resources Management

School Staff Recruitment and Retention

YK1 is responsible for ensuring that schools are resourced to meet the priorities and needs of students. The following tables provide details on budgeted and actual General School, Inclusive Schooling, and Indigenous Languages and Education staff for the 2018-19 school year.

Table 6: Budgeted and Actual Person Years for General School Staff

		General School Staff									
		Regional Office Administration	Teachers*	Consultants	Secretaries	Custodians	French	Librarian	IT	JK Instructors	Total
Budgeted	Regional Office	7.5	0	1.5	1	2.4	2.5	0	3	0	17.9
	Mildred Hall School	0	15.5	0	1	2	0	0.5	0	2	21
	École J.H. Sissons	0	16.75	0	1	1.75	0.5	0.5	0	5	25.5
	N.J. Macpherson School	0	17	0	1	2	0	0.5	0	5	25.5
	Range Lake North School	0	17	0	1	1.75	0.75	0.5	0	2	23
	École William Macdonald Middle School	0	16.65	0	1	2	0.75	0.5	0	0	20.9
	École Sir John Franklin High School	0	32	0	2.5	5	0.25	1	0	0	40.75
	TOTAL	7.5	114.9	1.5	8.5	16.9	4.75	3.5	3	14	174.55
Actual	Regional Office	7.5	0	2.5	1	1.36	2	0	3	0	17.36
	Mildred Hall School	0	16.5	0	1	2	0	0.25	0	2	21.75
	École J.H. Sissons	0	17.15	0	1	1.75	0.75	0.5	0	6	27.15
	N.J. Macpherson School	0	17	0	1	2	0	0.5	0	6	26.5
	Range Lake North School	0	17.53	0	1	1.75	0.67	0.5	0	2	23.45
	École William Macdonald Middle School	0	17.65	0	1	2	0.25	0.67	0	0	21.57
	École Sir John Franklin High School	0	33	0	2.5	5	0	1	0	0	41.5
	TOTAL	7.5	118.83	2.5	8.5	15.86	3.67	3.42	3	16	179.28

Note: *Teachers include NWTTA members who are classroom teachers, principals, assistant principals, librarians, guidance counsellors, etc.

Table 7: Budgeted and Actual Person Years for Inclusive Schooling Staff

School	Inclusive Schooling (IS) Staff												Total IS	
	IS Regional Coordinator		Program Support Teachers		Support Assistants		Wellness Counsellors		Magnet Facilities		Jordan's Principle Staff			
	B [‡]	A ^{**}	B	A	B	A	B	A	B	A	A	B	A	
Regional Office	1	1	0	0	1	0	0	0	0	0	0	0	2	1
Mildred Hall School	0	0	3	3	6.5	6.75	1	1	0	0	7.5	10.5	18.25	
École J.H. Sissons	0	0	2	2	2	2	0.5	0.75	0	0	0	4.5	4.75	
N.J. Macpherson School	0	0	2	2	6	4	0.8	0.8	0	0	0	8.8	6.8	
Range Lake North School	0	0	3	3	5.5	5	1	1	0	0	2.5	9.5	11.5	
École William Macdonald Middle School	0	0	2	2	3.3	3.75	0.5	0.75	0	0	7	5.8	13.5	
École Sir John Franklin High School	0	0	3	3	8.5	9.5	1.75	1.8	5	5	0	18.25	19.3	
TOTAL	1	1	15	15	32.8	31.0	5.55	6.1	5	5	17	59.35	75.1	

Note: B[‡] - budgeted; A^{**} - actual.

Table 8: Budgeted and Actual Person Years for Indigenous Languages and Education Staff

School	Indigenous Languages and Education Staff (ILE)							
	ILE Regional Coordinator		IL Instructors		IL Assistants		Total ILE	
	<i>B</i>	<i>A</i>	<i>B</i>	<i>A</i>	<i>B</i>	<i>A</i>	<i>B</i>	<i>A</i>
Regional Office	1	1	1	2	0	0	2	3
Mildred Hall School	0	0	2.6	1.6	1.55	2.75	4.15	4.35
École J.H. Sissons	0	0	0	0	0	0	0	0
N.J. Macpherson School	0	0	0	0	0	0	0	0
Range Lake North School	0	0	0	0	0	0	0	0
École William Macdonald Middle School	0	0	0	0	0	0	0	0
École Sir John Franklin High School	0	0	0.25	1.25	2	1	2.25	2.25
TOTAL	1	1	3.85	4.85	3.55	3.75	8.4	9.6

Note: B† - budgeted; A** - actual.

Staffing Actions

The figure below illustrates staffing actions for all education staff in Yellowknife Education District No. 1 for the 2018-19 school year. Hires include all staffing actions that result in education staff entering YK1. Internal mobility includes all transfers that occur between DEAs within YK1. Exits include all staffing actions that result in education staff leaving YK1.

Table 9: Education Staffing Actions

Staffing Actions 2018-2019	
New Hires	25
Internal mobility between DEAs	N/A
Exits	15

Note: Education staff refers to principals, teachers, support assistants and program support teachers.

Completion of Performance Reviews

Performance reviews are important in developing individual staff growth plans, therefore, all education staff (i.e., principals, teachers, support assistants and program support teachers) is required to undergo performance reviews on a regular basis. In the 2018-2019 school year, **38** education staff in YK1 underwent performance reviews. The following table shows details on the number of planned and actual performance reviews of education staff who were in their evaluation year in 2018-2019.

Table 10: Education staff that underwent evaluations in 2018-2019 school year

Number of education staff in their evaluation year	Actual (accounts for any change post-June 30 submission of final Operating Plan)	Number of education staff in their evaluation year that underwent performance reviews	Completion Rate
MHS	9	9	100
EJHS	6	5	84
EWMS	11	8	73
NJM	12	9	75
RLN	3	3	0
ESJF	9	4	45
Total	50	38	76

There were delays in completing teaching evaluations during the 2018-2019 school year due to new administration learning the ropes, and because a large number of new hires (first and second-year hires) required evaluations. Administrators will be sent the original Evaluation Due Lists at the beginning of the year, and followed up with on a quarterly basis.

Financial Management

Indigenous Languages and Education

Table 11: Details of Indigenous Languages and Education Budget

		Funding Categories					
		Regional ILE Consultant	IL Instruction Staff	Indigenous Education	Teaching and Learning Centres	Community Support	Total
Budgeted	Regional	\$142,812	\$133,452	\$310,935	\$56,062	\$0	\$643,261
	Mildred Hall School	\$0	\$225,515	\$0	\$123,938	\$69,728	\$419,181
	École J.H. Sissons	\$0	\$3,906	\$0	\$0	\$0	\$3,906
	N.J. Macpherson School	\$0	\$4,302	\$0	\$0	\$0	\$4,302
	Range Lake North School	\$0	\$5,562	\$0	\$0	\$0	\$5,562
	École William Macdonald Middle School	\$0	\$3,033	\$0	\$0	\$0	\$3,033
	École Sir John Franklin High School	\$0	\$43,980	\$94,149	\$0	\$63,930	\$202,059
	TOTAL	\$142,812	\$419,750	\$405,084	\$180,000	\$133,658	\$1,281,304
Actual	Regional	\$0	\$121,385	\$114,623	\$158,161	\$0	\$533,431
	Mildred Hall School	\$0	\$240,661	\$69,042	\$62,489	\$85,408	\$457,600
	École J.H. Sissons	\$0	\$12,125	\$110,989	\$36,278	\$43,634	\$203,026
	N.J. Macpherson School	\$0	\$2,787	\$0	\$0	\$0	\$2,787
	Range Lake North School	\$0	\$4,281	\$0	\$0	\$0	\$4,281
	École William Macdonald Middle School	\$0	\$2,652	\$0	\$0	\$0	\$2,652
	École Sir John Franklin High School	\$0	\$6,763	\$0	\$0	\$0	\$6,763
	TOTAL	\$139,262	\$390,653	\$294,654	\$256,927	\$129,042	\$1,210,539

Healthy Foods for Learning

Table 12: Details of Healthy Foods for Learning Budget

	Allocated Funding	Budgeted Expenses	Actual Expenses
Mildred Hall School	\$10,000	\$19,300	\$11,380
École J.H. Sissons	\$12,000	\$12,000	\$10,665
N.J. Macpherson School	\$11,200	\$11,200	\$5,476
Range Lake North School	\$11,000	\$11,000	\$13,595
École William Macdonald Middle School	\$9,600	\$8,600	\$5,851
École Sir John Franklin High School	\$21,100	\$22,066	\$22,087
TOTAL	\$74,900	\$84,166	\$69,054

Appendix A: Audited Financial Statements

Yellowknife District No.1 Education Authority

(Yellowknife Education District No. 1)

Financial Statements

June 30, 2019





Yellowknife District No. 1 Education Authority

(the Authority)

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June 30, 2019

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YELLOWKNIFE EDUCATION DISTRICT NO. 1
OF THE NORTHWEST TERRITORIES
ADMINISTRATION SCOLAIRE DE DISTRICT NO. 1 DE YELLOWKNIFE
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Management Discussion and Analysis

June 2019

Introduction

Yellowknife Education District No. 1 (YK1) Administration:

Metro Huculak, Superintendent of Education/CEO
Ed Lippert, Assistant Superintendent
Tram Do, Director of Corporate Services

Current Board Members:

John Stephenson, Chairperson
Tina Drew, Vice Chairperson

Trustees:

Jay Butler
Terry Brookes
Al McDonald
Rajiv Rawat
Satish Garikaparathi

Active Committees include:

- Policy Committee
- Public Relations Committee
- Finance Committee

YK1 Strategic Directions

To ensure all students reach their highest level of learning by:

- Increasing success rate of early learners
- Consistently increasing the percentage of students working at grade level
- Increasing the percentage of students who successfully graduate or complete high school programs
- Increasing the success of all students reflecting the diversity of the student population
- Increasing student success in Mathematics and Science

To ensure all students receive programming which responds to their diverse learning needs in a respectful and inclusive manner by:

- Maintaining a high level of satisfaction with our Inclusive Education Program
- Strengthening inclusive school communities
- Increasing the level of competence among teachers in their ability to deal with diverse needs

To ensure all students are engaged in Indigenous languages, perspectives and culture-based education by:

- Integrating culturally relevant learning into instructional programming
- Increasing the offerings of the Willideh language
- Ensuring all schools reflect Indigenous Language and Culture
- Engaging all students in Indigenous cultural experiences
- Increasing the number of skilled instructors of Indigenous Language and Culture-based education
- Strengthening relationships with Indigenous communities

To ensure all students engage in healthy lifestyles and respectful, caring relationships by:

- Increasing student participation in physical activities
- Improving student involvement and participation in the Arts
- Increasing student awareness of nutrition and the importance of healthy food choices
- Promoting positive relationships, resiliency and good citizenship
- Increasing awareness and access to wellness and mental health activities

Operating Environment

YK1 operates six schools in the city of Yellowknife. The following lists key programming in our schools:

Mildred Hall School (JK-8)

- Mildred Hall School (MHS) is an English school which also offers Core French and Willideh language courses
- The school offers many extracurricular activities such as team sports, fine arts, guitar, fiddling and various band instruments; alternative sports such as mountain biking roller blading; alternative options such as jigging, lego and crochet clubs
- An "On the Land Mentorship" program was established where students are paired with Indigenous experts and Elders to learn important skills like snaring, tanning moose hide and setting nets
- MHS provides a breakfast and hot lunch program. The school also has a large garden where students grow vegetables that are used in the foods program
- 'Peacemakers', a peer leadership group in the school, promotes education surrounding bullying and bullying prevention
- MHS is also home to the Birchbark Discovery Centre, a community-based alternative education program for up to 15 children in Grades 1 to 4, with room to expand in future school years.

N.J. Macpherson School (JK-5)

- N.J. Macpherson School (NJM) is an English school which offers Core French
- Special programs at NJM include Montessori, Visual Arts, Music, Drama, Gymnastics and a strong recycling program. Several extracurricular sports, clubs and after-school programs are also offered
- Indigenous Language and Culture is integrated into classroom sessions and students attend culture camps throughout the year
- NJM has an active Parent Advisory Council

École J.H. Sissons (JK-5)

- École J.H. Sissons (EJHS) offers French Immersion programming
- Special programs include choir, musical theatre, afterschool athletic program and a speed skating academy. Afterschool activities include judo, soccer, improvisation, painting, chess and choir
- EJHS celebrates diversity through various events during the year
- Students and staff participate in a 7-day annual French language and culture camp - 'Camp de neige' - at the Yellowknife Ski Club

École William McDonald Middle School (6-8)

- École William McDonald Middle School (EWMS) offers programming for grades 6 to 8 in both English and French Immersion
- Other French options include: Intensive French - Grade 6, Post-Intensive French - grade 7 and 8, and Core French - Grade 6 to 8
- EWMS offers exploratory programs such as Industrial Arts, Home Economics and Outdoor Education
- The school offers a Sports Academy program which includes hockey, soccer, dance, fitness and cross training. Recently updating the fitness room allowed the school to expand its sports programming
- Special multiple-day camps available for Grade 8 students such as Camp Akaitcho and Hidden Lake Canoe Trip

Range Lake North School (JK-8)

- Intensive French is offered in Grade 6, Post-Intensive French in Grades 7 and 8 and Core French is offered in Grades 6 to 8
- Indigenous Language and Culture is integrated into classroom sessions and students attend culture camps throughout the year
- Special programs at Range Lake North School (RLN) include music, band, fine arts, choir and drama
- RLN offers advanced technology and robotics programs in a Makerspace environment
- An Athletic Excellence program is offered encompassing many extracurricular sports such as snowboarding, hiking and nature walks
- RLN has an active and involved Parent Advisory Committee who organize their largest fundraiser, Family Fun Night in the spring. Proceeds support RLN 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 both English and French Immersion
- Core French and Post-Intensive French are offered from Grades 9 to 12
- ESJF has a dynamic Fine Arts program which includes music, band, choir, drama and visual arts
- The school offers an extensive trades curriculum and work experience program which includes industrial arts, automotive and esthetics
- ESJF offers Indigenous culture programming and camps including Willideh language instruction
- The school has a successful Sports Academy and several extracurricular sports and clubs are offered
- ESJF has an At-Risk Student program which provides support and resources for students struggling in school, socially or at home
- The school offers many opportunities for students to travel abroad for volunteering, scuba club trips and a French Immersion trip
- Night classes are also available

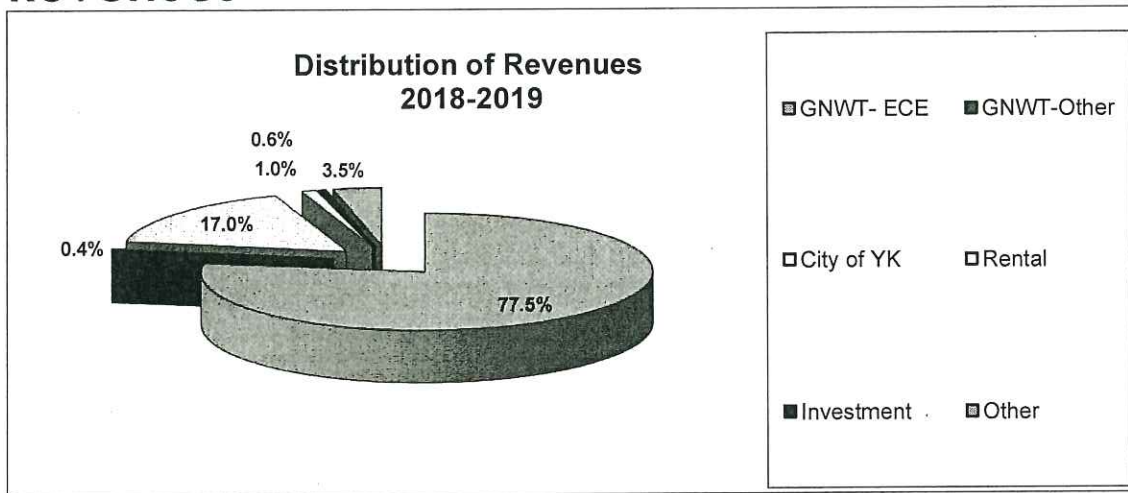
Route 51 Learning:

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

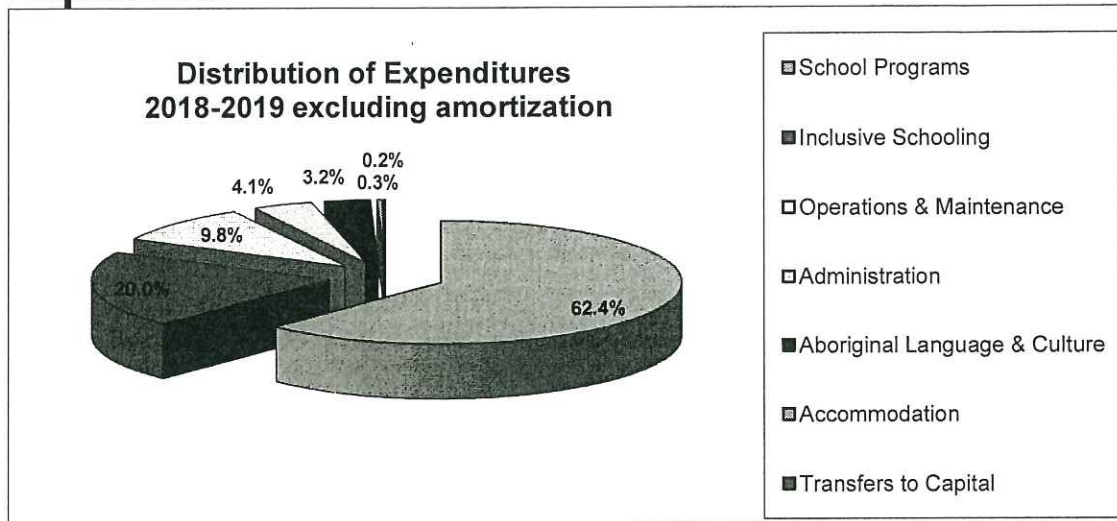


Revenues

GNWT- ECE	28,878,898
GNWT-Other	141,610
City of YK	6,339,311
Rental	386,115
Investment	206,865
Other	1,315,189
Total Revenues	37,267,988

Funding from the Department of Education, Culture and Employment (ECE) makes up 77.5% of YK1's revenues. Property taxation revenue is 17.0% and the remainder is generated from investment income, Nordic Arms apartment rentals, superintendent services, Jordan's Principle Federal Funding and parking lot rentals.

Expenses



Expenses (excluding amortization)

School Programs	23,405,977
Inclusive Schooling	7,521,033
Operations & Maintenance	3,661,354
Administration	1,532,144
Indigenous Language & Culture	1,210,539
Accommodation	121,865
Transfers to Capital	72,881
Total Expenses	<u>37,525,793</u>

Expenditure allocations is based on the Department of Education, Culture and Employment's funding formula. 85.6% of expenditures consist of school programs, Inclusive Schooling and Indigenous Language and Culture which are directly related to schools. The Transfers to Capital is the cost of purchase of a bus for Mildred Hall School from the Jordan's Principle Funding.

Unrestricted Surpluses

The accumulated operating surplus is the overall operations of the district, the decentralized surplus is school operations and maintenance, and capital surplus is for major capital expenditures.

Surplus	2018/2019	2017/2018	Change
Operating	444,854	511,577	-66,723
Capital	904,165	904,165	0
Decentralized(Schools)	365,440	386,496	-21,056
<hr/>			
Total Accumulated Surplus	1,714,459	1,802,238	-87,779
<hr/>			
Unfunded by ECE :			
Leave and Termination Benefits	1,720,878	1,651,023	+69,855
	3,435,377	3,453,262	-17,924

The accumulated operating surplus decreased by \$66,723 and the decentralized surplus decreased by \$21,056, the total change is an overall decrease of \$87,779. The overall unrestricted surplus is 4.6% (\$1,714,459/\$37,096,950) of total 2019/2020 budgeted expenditures excluding amortization.

The accumulated unrestricted surplus has enabled YK1 to maintain quality programming for students, which has been a key strength of the district.

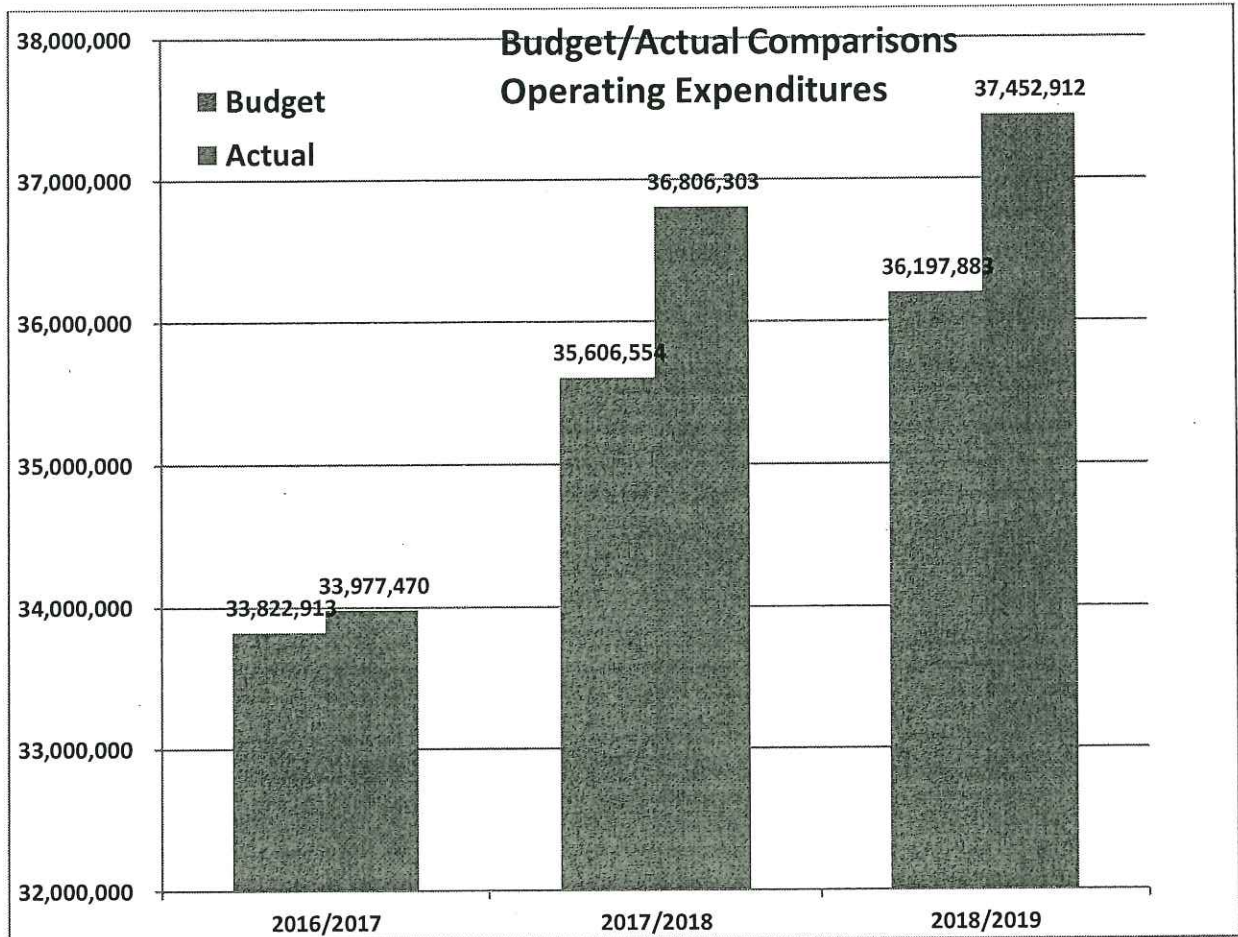
Restricted Reserves

The Department of Education, Culture and Employment has agreed to allow YK1 to maintain the 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 utilities savings to be reinvested into minor capital projects or LED lighting upgrades. For the 2018/2019 school year, the cost for insurance and utilities exceed ECE funding, therefore there is a drawdown in the LED reserve of \$97,145

YK1 has completed the LED light conversion for all outdoor lights, emergency exit lights, and gymnasium lights at schools and buildings. YK1 is planning to continue with LED lights conversion for EWMS.

LED Restricted	2018/2019	2017/2018	Change
Beginning Balance	352,796	422,037	-69,241
Utility Savings	0	30,518	-30,518
Utility Shortfall/ LED Projects	-97,145	-99,759	+2,614
Total LED Reserve	255,651	352,796	-97,145

Budget/Actual Comparisons



YK1 revenues are higher than budget by \$1,255,029 due to:

- ECE regular contributions revenues higher by \$187,804 due to Funding for the Birchbark program at Mildred Hall School \$140,000 and UNW retroactive funding for USW staff wages.
- ECE Indigenous Language is additional funding for Teaching and Learning Curriculum \$69,000
- GNWT Other Contributions revenue is from Department of Municipal and Community Affairs (MACA) for Active After School \$92,550, Youth Corp \$20,000, Department of Health and Social Services for Drop the Pop Campaign \$20,560 in schools, and Department of Environment and Natural Resources for Take a Kid Trapping \$8,500.

- Other Revenue is higher mainly due to Jordan' Principle Funding from the Federal Government for a total of \$1,323,652 of that the schools spent \$909,678, the remainder of \$413,974 is carried over to school year 2019/2020.
- Portfolio Investment income higher by \$96,865 from previous years' due to interest rate increases

YK1 expenses variance highlights are:

- Amortization of fixed assets of \$943,984 was not considered when the budget was prepared
- School Programs has a negative variance of \$29,671 due to addition of staff in school
- Inclusive Schooling costs are higher than budget due to an increase in Substitute costs for staff and Jordan Principle costs are coded under Inclusive Education \$ 909,678
- Staff Accommodations expenses decreased by \$75,635 to offset the large expenditure in the previous year for roof replacement costing \$137,000
- Operations and Maintenance costs are higher by \$303,084 due to:
 - Utility and Insurance costs higher by \$195,000 due to increase in price of fuel and colder longer winter and the increase in insured replacement value of buildings;
 - Maintenance Shop Abatement cost of \$100,000 which was completed in two stages in August 2018, and March 2019;

Yellowknife Education District No.1	Enrolment		Teachers/ Admin	Early Childhood Instructors	Pupil/Teacher ratio	
	K-12 Sep-18	JK Sep-18	K-12	JK	K-12	JK
School						
Mildred Hall School	249.00	19.00	16.50	2.00	15.09	9.50
JH Sissons	277.00	68.00	17.15	6.00	16.15	11.33
William McDonald School	264.00		17.65		14.96	
NJ Macpherson School	272.00	56.50	17.00	6.00	16.00	9.42
Range Lake North School	241.00	19.00	17.53	2.00	13.75	9.50
Sir John Franklin High School	636.80		33.00		19.30	
Total District	1,939.8	162.5	118.83	16.00	16.32	10.16

Overall enrolment for September 2018 is 2102.30, an increase of 59.30 full time equivalent (FTE) students from September 2017.

Summary and Outlook

In 2018-2019, YK1 faced many challenges including important decisions about the New School Rebuild to replace the JHS School scheduled for July 2020. The Department of Education, Culture and Employment chose to build the new school at the existing JHS School site. YK1 Administration is part of the Steering Committee for JHS, which has representatives from the Department of Education, Culture, and Employment and from the Department of Infrastructure. The JHS Principal and member from the Parent Advisory Group are members on the JHS Advisory Committee with members from the Department of Infrastructure. YK1 has been working with the JHS Accommodation contractor and the JHS steering committee to complete the Accommodations plan for students during the two years of construction. The project is schedule to start July 2020. The Department of Infrastructure has awarded the design of the new school to Stantec.

Working with The Department of Education and the Department of Infrastructure to plan the WMS roof replacement (October 2019) and the mold abatement (July 2019)

The completion of the Hazardous Materials Abatement of the Maintenance Shop, and the start if the Mildred Hall School Parking lot and drop off.

Despite these challenges, the Board looks back proudly at their achievements and successes over the past year:

- YK1 continued to work with the community to enrich student development by facilitating new learning opportunities including:
 - Elders in school programs
 - Artists and musician visits
 - Adding programs at ESJF to include more CTS modules and a drones class
 - Workshops and field trips to various Yellowknife establishments
- Outdoor beautification initiatives and gardening at the District's schools continues to be a priority of the Board
- All of the schools continued to offer a food program, which included a breakfast, lunch and snacks for students who need that kind of support
- Parent meetings and Town Halls to discuss the JHS Accommodations plan and new school site selection to give parents and opportunity to provide input.

Foreseeable Challenges for 2019-2020

- The planning and implementation of the construction of a new École J.H. Sissons School, and the student accommodations plan
- Formal request to Members of the Legislative Assembly to extend the Board of Trustees term of office from three years to four years to coincide with the City of Yellowknife City Councilor's term of office.
- ECE has completed a bussing review for the NWT. The three Yellowknife school boards will be working with ECE to decide on the options for Junior Kindergarten bussing. A request for proposal for bussing will be posted in early 2020
- Mental Health challenges such as increase with teen suicide, depression. Allocating sufficient resources such as the addition of an Educational Psychologist at the high school to help students with mental health challenges.



Yellowknife District No. 1 Education Authority

(the Authority)

Management Responsibility for Financial Reporting

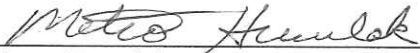
To the Minister of Education, Culture and Employment Government of the Northwest Territories

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.



Metro Huculak
Superintendent
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 Financial Statements

We have audited the accompanying financial statements of the Yellowknife District No. 1 Education Authority (the Authority), which comprise of the statement of financial position as at June 30, 2019, 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 financial statements present fairly, in all material respects, the financial position of Yellowknife District No. 1 Education Authority as at June 30, 2019, 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 *Auditor's 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.

Other Information

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

Our opinion on the 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 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.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

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 Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 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 Fund's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- 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 Fund'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 Fund 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 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 financial statements, we have audited transactions of the Authority coming to our notice for compliance with specified authorities. The specified authorities against which compliance was audited are 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 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 financial statements are in compliance with the specified authorities referred to above.





Yellowknife District No. 1 Education Authority

(the Authority)

Statement of Financial Position

Statement 1

As at June 30,	2019	2018
	\$	\$
FINANCIAL ASSETS		
Cash (Note 4)	5,291,918	2,906,917
Portfolio Investments (Note 7)	4,126,915	5,060,814
Due from Government of Canada (Note 13)	102,327	179,015
Accounts Receivable (Note 8)	276,213	1,241,007
	9,797,373	9,387,753
LIABILITIES		
Accounts Payable and Accrued Liabilities (Note 10)	501,228	584,884
Payroll liabilities (Note 10)	5,134,148	4,699,310
Leave and Termination Benefits (Note 17)	1,720,878	1,651,023
Vacation payable (Note 10)	204,094	277,740
Deferred revenue (Note 11)	450,014	145,000
	8,010,362	7,357,957
NET FINANCIAL ASSETS	1,787,011	2,029,796
NON-FINANCIAL ASSETS		
Prepaid Expenses (Note 20)	124,333	96,832
Tangible Capital Assets (Note 19)	11,872,352	12,743,455
Inventories (Note 9)	58,766	28,406
	12,055,451	12,868,693
ACCUMULATED SURPLUS (Note 36)	13,842,462	14,898,489
Represented by:		
Operating Fund	444,854	511,577
Investment in Tangible Capital Assets	11,872,352	12,743,455
Decentralized Surplus	365,440	386,496
Capital Fund Reserve	904,165	904,165
LED Reserve	255,651	352,796
	13,842,462	14,898,489

Contractual Obligations (Note 22), Contingencies (Note 23)

Approved on behalf of the board:

Trustee Satish G/

Trustee Jina Drew



Yellowknife District No. 1 Education Authority

(the Authority)

Statement of Operations

Statement 2

For the year ended June 30,

	2019 Budget \$	2019 Actual \$	2018 Actual \$
REVENUE			
Government of the Northwest Territories			
Regular contributions	27,992,844	28,180,648	27,852,910
Other contributions	123,000	130,000	165,456
Indigenous languages	-	69,000	181,000
French revenue	500,000	499,250	502,648
Total ECE (Note 31)	28,615,844	28,878,898	28,702,014
GNWT other contributions (Note 32)	-	141,610	144,390
Government of Canada - Jordan's Principle	-	909,680	56,650
Other education bodies	261,500	246,267	172,712
Property tax requisitioned	6,331,000	6,339,311	6,241,400
Education authority generated funds			
Rental income	380,000	386,115	390,525
Portfolio investment income	110,000	206,865	155,461
Other	140,000	159,242	44,521
	630,000	752,222	590,507
Total revenue	35,838,344	37,267,988	35,907,673
EXPENDITURES			
School programs	23,376,306	23,405,977	23,018,191
Inclusive schooling	6,480,631	7,521,033	6,153,106
Staff accommodations	197,500	121,865	285,951
Operations and maintenance	3,358,270	3,661,354	3,719,416
Administration	1,503,872	1,532,144	1,477,352
Indigenous language/cultural programs	1,281,304	1,210,539	1,117,719
Amortization	-	943,984	914,776
Total operating expenditures	36,197,883	38,396,896	36,686,511
Operating surplus (deficit) before other items	(359,539)	(1,128,908)	(778,838)
Other items			
Grant in-kind - GNWT assets provided at no cost (Note 21)	-	45,843	45,843
Rent expense - GNWT assets provided at no cost (Note 21)	-	(45,843)	(45,843)
Transfer to tangible capital assets	-	72,881	-
Operating surplus (deficit)	(359,539)	(1,056,027)	(778,838)
Opening accumulated surplus	-	14,898,489	15,677,327
Closing accumulated surplus (deficit)	(359,539)	13,842,462	14,898,489



Yellowknife District No. 1 Education Authority

(the Authority)

Statement of Changes in Net Financial Assets

Statement 3

For the ended June 30,	2019 Budget \$	2019 Actual \$	2018 Actual \$
Operating surplus (deficit)	(359,539)	(1,056,027)	(778,838)
Acquisition of tangible capital assets	-	(72,881)	(119,792)
Amortization of tangible capital assets	-	943,984	914,776
	(359,539)	(184,924)	16,146
Acquisition of supplies inventories	-	(58,766)	(28,406)
Consumption of supplies inventories	-	28,406	20,280
Purchase of prepaid expenses	-	(124,333)	(96,832)
Use of prepaid expenses	-	96,832	133,539
	-	(57,861)	28,581
Increase in net financial assets	(359,539)	(242,785)	44,727
Net financial asset at beginning of year	2,029,796	2,029,796	1,985,069
Net financial asset at end of year	1,670,257	1,787,011	2,029,796



Yellowknife District No. 1 Education Authority

(the Authority)

Statement of Cash Flows

Statement 4

For the year ended June 30,	2019 \$	2018 \$
OPERATING TRANSACTIONS		
Operating deficit	(1,056,027)	(778,838)
Item not affecting cash:		
Amortization	943,984	914,776
Changes in non-cash assets and liabilities		
Decrease in due from Government of Canada	20,038	44,092
Decrease (increase) in accounts receivable	1,021,443	(374,446)
Increase (decrease) in accounts payable	(83,656)	73,555
Increase in payroll liabilities	434,838	300,282
Decrease in leave and termination benefits	69,855	(54,401)
Decrease in vacation payable	(73,646)	(13,244)
Increase in deferred revenue	305,014	125,000
Decrease (increase) prepaid expenses	(27,501)	36,708
Increase in inventories	(30,360)	(8,126)
CASH PROVIDED BY (USED FOR) OPERATING TRANSACTIONS	1,523,982	265,358
INVESTING TRANSACTIONS		
Disposition of portfolio investments	933,900	-
Acquisition of portfolio investments	-	(29,003)
CASH PROVIDED (USED FOR) BY INVESTING TRANSACTIONS	933,900	(29,003)
CAPITAL TRANSACTIONS		
Acquisition of tangible capital assets	(72,881)	(119,792)
CASH USED FOR CAPITAL TRANSACTIONS	(72,881)	(119,792)
INCREASE IN CASH AND CASH EQUIVALENTS	2,385,001	116,563
CASH AT BEGINNING OF YEAR	2,906,917	2,790,354
CASH AT END OF YEAR	5,291,918	2,906,917



Yellowknife District No. 1 Education Authority

(the Authority)

Details of Expenditures

Statement 5

For the year ended June 30,	School Programs \$	Inclusive Schooling \$	Staff Accommodation \$	Operations and Maintenance \$	Administration \$	Indigenous Languages \$	Total 2019 \$	Budget 2019 \$	Total 2018 \$
SALARIES									
Honoraria	-	-	-	-	73,479	69,684	143,163	77,348	113,541
Instructional assistants	1,242,182	2,426,793	-	-	-	186,609	3,855,584	3,709,965	3,562,788
Non-instructional staff	2,081,079	-	-	486,252	958,756	218,995	3,745,082	3,599,058	3,780,675
Teachers	14,188,963	3,515,866	-	-	-	338,325	18,043,154	18,885,963	16,608,951
	17,512,224	5,942,659	-	486,252	1,032,235	813,613	25,786,983	26,272,334	24,065,955
EMPLOYEE BENEFITS									
Employee benefits/allowances	3,321,981	1,069,879	-	109,301	171,643	121,523	4,794,327	3,425,907	4,501,513
Leave and termination benefits	(6,778)	32,605	-	1,878	39,532	2,619	69,856	-	(54,401)
	3,315,203	1,102,484	-	111,179	211,175	124,142	4,864,183	3,425,907	4,447,112
SERVICES PURCHASED									
Advertising and printing	2,094	-	-	-	34,161	-	36,255	30,800	22,541
Communication	59,424	833	-	8,101	43,498	-	111,856	91,300	114,742
Contracted services	273,922	280,604	-	345,325	-	127,514	1,027,365	1,131,329	881,588
Maintenance and repairs	49,570	14,042	12,404	761,182	6,913	4,330	848,441	898,770	1,106,134
Other	136,558	-	-	-	112,372	-	248,930	-	276,143
Professional and technical	449,677	46,606	-	1,644	35,789	57,509	591,225	407,500	682,157
Rentals and leases	138,867	-	-	-	7,841	-	146,708	228,613	176,193
Student transportation	422,806	88,108	-	-	-	13,880	524,794	480,000	443,125
Travel	95,528	-	-	-	-	8,382	103,910	95,000	95,663
Utilities	-	-	-	-	-	-	-	-	-
Heating	-	-	49,323	779,146	-	-	828,469	835,000	780,367
Electricity	-	-	34,386	984,773	-	-	1,019,159	900,000	991,632
Water/Sewage	-	-	24,602	183,660	-	-	208,262	172,000	203,705
	1,628,446	430,193	120,715	3,063,831	240,574	211,615	5,695,374	5,270,312	5,773,990
MATERIALS									
Awards and student events	15,075	-	-	-	29,153	-	44,228	-	23,538
Freight	6,852	-	-	92	813	-	7,757	31,699	8,103
Materials and supplies	928,177	45,697	1,150	-	18,194	61,169	1,054,387	1,197,631	1,453,037
	950,104	45,697	1,150	92	48,160	61,169	1,106,372	1,229,330	1,484,678
AMORTIZATION									
	943,984	-	-	-	-	-	943,984	-	914,776
Total operating expenditures	23,405,977	7,521,033	121,865	3,661,354	1,532,144	1,210,539	38,996,896	36,197,883	36,686,511



Yellowknife District No. 1 Education Authority

(the Authority)

Details of Indigenous Language and Culture-Based Education Expenditures

Statement 6

For the year ended June 30,	Student Instruction \$	Teaching and Learning Resources \$	Professional Development \$	School Activities and Integrated Community Programs \$	Total 2019 \$
SALARIES					
ALCBE Teachers	319,700	6,495	-	12,130	338,325
Instructional Assistants	133,156	22,272	-	31,181	186,609
Non Instructional Staff	101,168	48,953	-	68,874	218,995
Elders in Schools	-	-	-	69,684	69,684
	554,024	77,720	-	181,869	813,613
EMPLOYEE BENEFITS	86,238	21,046	-	16,858	124,142
SERVICES PURCHASED					
Professional and technical	8,457	-	5,553	-	14,010
Student transportation	13,880	-	-	-	13,880
Contracted services	-	127,514	51,956	34,777	214,247
	22,337	127,514	57,509	34,777	242,137
MATERIALS					
Materials and supplies	-	30,647	-	-	30,647
Total operating expenditures	662,599	256,927	57,509	233,504	1,210,539



Yellowknife District No. 1 Education Authority

(the Authority)

Details of Inclusive Schooling Expenditures

Statement 7

For the year ended June 30,	Staff Development \$	Assistive Technology \$	Magnet Facilities \$	Jordan's Principle \$	General Inclusive Schooling \$	Total 2019 \$
SALARIES						
Regional Coordinator	-	-	-	-	149,588	149,588
Program support teachers/counsellors	49,054	-	485,867	141,041	2,690,316	3,366,278
Support assistants	-	-	71,270	492,485	1,863,038	2,426,793
	49,054	-	557,137	633,526	4,702,942	5,942,659
EMPLOYEE BENEFITS	-	-	103,105	80,627	918,753	1,102,485
SERVICES PURCHASED						
Professional and technical	158,580	-	-	86,675	-	245,255
Student transportation	-	-	-	75,071	-	75,071
Contracted services	43,606	-	-	4,443	14,388	62,437
	202,186	-	-	166,189	14,388	382,763
MATERIALS						
Materials and supplies	12,558	11,830	25,360	29,336	14,042	93,126
	12,558	11,830	25,360	29,336	14,042	93,126
Total operating expenditures	263,798	11,830	685,602	909,678	5,650,125	7,521,033



(the Authority)

Report on Activities of Specific Programs

Statement 8

French Language Program

BILATERAL AGREEMENT FUNDING

For the year ended June 30, 2019

	Contribution from the Department \$	Commitment from the Authority \$	Expenses \$	Over (under) funding \$
Teacher Assistants (Salary)	35,000	35,000	81,014	(11,014)
Literacy Coach (Salary)	70,000	67,000	142,890	(5,890)
Intensive & PIF (Salary)	70,000	230,000	605,791	(305,791)
PIF (Elective courses at SJF)	12,000	3,000	14,118	882
Special Projects				
French Camps	35,000	5,000	33,948	6,052
Assessment, Intensive French	35,000	7,000	39,107	2,893
French Resources	40,000	7,000	73,318	(26,318)
Cultural Activities	12,000	3,000	11,279	3,721
Professional Development	33,000	7,000	41,494	(1,494)
Consultant	80,000	130,000	197,694	12,306
Total	422,000	494,000	1,240,653	(324,653)



Yellowknife District No. 1 Education Authority

(the Authority)

Report on Activities of Specific Programs

Statement 9

Indigenous Languages

For the year ended June 30,	July 1 to March 31	April 1 to June 30	2019
	\$	\$	\$
Secretary of State (Heritage Canada)			
Revenue			
Contribution from federal government	69,000	-	69,000
Expenses			
Salaries and benefits	-	38,371	38,371
Other operating and maintenance	27,478	104,016	131,494
	27,478	142,387	169,865
Surplus, March 31	41,522	-	
Deficit, June 30	-	(142,387)	
Surplus (deficit)	41,522	(142,387)	(100,865)



Yellowknife District No. 1 Education Authority

(the Authority)

Report on Activities of Specific Programs

Statement 10

Student Success Initiative Projects

For the year ended June 30,

2019
\$

Revenue

Government of the Northwest Territories
Surplus carry-over

123,000
37,831

Total revenue

160,831

Expenses

Salaries/Wages

Facilitator fees (including per diems)
Substitute teacher wages

93,727
49,054

Travel

Other expenses (ACC Membership)

3,000

Workshop expenses

Staff PD and miscellaneous

-
15,175

Total expenses

160,956

Deficit

(125)



Yellowknife District No. 1 Education Authority

(the Authority)

Report on Activities of Specific Programs

Statement 11

UIIP-DIAND Funding

For the year ended June 30,

2019
\$

Revenue

120,000

Expenses

Salaries and benefits

129,042

Deficit

(9,042)



Yellowknife District No. 1 Education Authority

(the Authority)

Yellowknife District No. 1 Education Authority

(the Authority)

Report on Activities of Specific Programs

Statement 12

Jordan's Principle

For the Year Ended June 30,	2019 Budget \$	2019 Actual \$	2018 Actual \$
Revenue			
Government of Canada			
- First Nation and Inuit Health Branch	1,230,302	1,230,302	150,000
Carry Forward from Previous Year	93,350	93,350	-
Total Revenue	1,323,652	1,323,652	150,000
Expenses			
Administration	-	-	-
Personnel	1,082,110	714,153	29,570
Transportation	75,000	75,071	-
Materials and Supplies	17,807	29,336	-
Rent and Utilities	-	-	-
Evaluation	73,600	36,100	26,000
Speech	58,676	35,821	1,080
Other	16,459	19,197	-
Total Expenses	1,323,652	909,678	56,650
Net Surplus	-	413,974	93,350
Deferred Revenue	-	413,974	93,350



Yellowknife District No. 1 Education Authority

(the Authority)

Notes to Consolidated Financial Statements

June 30, 2019

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 Board.

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 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 expenditure 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.

b) Cash and Cash Equivalents

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



June 30, 2019

2. Significant Accounting Policies (Continued)

c) 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 and due from Government of Canada.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities, and payroll 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.

d) 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 excess of revenues over expenses, provides the change in net financial assets for the year.



June 30, 2019

2. Significant Accounting Policies (Continued)

e) 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 and Nordic Arms, 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 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 financial statements.

The 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.



June 30, 2019

2. Significant Accounting Policies (Continued)

f) 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 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, 2019

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 revenue, 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 revenue 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 revenue in the year in which the related expenses are incurred.

Revenue from rentals is earned as the facilities are used. Other revenue is 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 revenue when the eligible expenditures are incurred.

Investment Income:

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



June 30, 2019

2. Significant Accounting Policies (Continued)

School Funds

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

g) 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 revenue and expenditures 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, 2019

2. Significant Accounting Policies (Continued)

h) Measurement Uncertainty

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

i) Inventories Including Materials and Supplies

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

j) Payroll Liabilities

Payroll costs for teachers are accrued for July and August.

k) Post-employment benefits, compensated absences and termination benefits

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

l) 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.

m) Foreign Currency Translation

Foreign currency transactions are to be translated in Canadian dollars. Revenue 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 financial statement. Exchange gain or loss resulting from foreign exchange rate would be accounted for in the financial statement.



June 30, 2019

2. Significant Accounting Policies (Continued)

n) Special Purpose Funds

School activity funds which are fully controlled by the Authority with respect to when and how the funds available can be disbursed are included in the Special Purpose Funds line item. The funds reported are internally restricted as to purpose and may include the proceeds of fundraising, contributions or fees paid related to a specific planned benefit. Examples might include planned student trips or funds specifically designated for the purchase of equipment or materials required to support an activity.

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

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 and the LED reserve.

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 expenditures in the Operating fund surplus and then transferred to the Investment in tangible capital asset fund. The Operating fund also accounts for expenditures 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 budget accumulated surplus.



June 30, 2019

2. Significant Accounting Policies (Continued)

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.

Decentralized Budget Accumulated Surplus

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

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 YK1 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 Surplus is the operating surpluses retained by the individual schools.

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, 2019

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 (c). 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

Asset Retirement Obligations, Proposed Section PS 3280

This section will be effective for fiscal years beginning on or after July 1, 2021 and is intended to enhance comparability of financial statements among public sector entities by establishing uniform criteria for recognition and measurement of asset retirement obligations, including obligations that may not have previously been reported. This section would require public sector entities to review existing contract, legislation, regulations, and other sources to identify retirement activities associated with its controlled tangible capital assets.

The impact of the transition to this proposed accounting standard, if any, has not yet been determined.

Revenue, Proposed Section PS 3400

This section establishes standards on how to account for and report on revenue. Specifically, it differentiates between revenue arising from transactions that include performance obligations, referred to as "exchange transactions", and transactions that do not have performance obligations, referred to as "non-exchange transactions". This section applies to fiscal years beginning on or after April 1, 2022. Earlier adoption is permitted.

The impact of the transition to this proposed accounting standard, if any, has not yet been determined.

Student Activity Funds

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



Yellowknife District No. 1 Education Authority

(the Authority)

Notes to Consolidated Financial Statements

June 30, 2019

4. Cash

	2019	2018
	\$	\$
Cash	5,291,918	2,906,917

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.

6. Restricted Assets

The Authority does not have restricted assets.



Yellowknife District No. 1 Education Authority

(the Authority)

Notes to Consolidated Financial Statements

June 30, 2019

7. Portfolio Investments

	2019	2018
	\$	\$
RBC Dominion Securities Investment 1		
Balance at June 30	-	1,009,120
Dollar Value of Interest earned	-	9,120
Cost of Investment	-	1,000,000
Market Value	-	1,009,120
Balance at March 31	-	1,005,374
Date Purchased: 17 November 2016		
Term of Investment: 2 years		
Maturity Date: 17 November 2018		
Annual Interest Rate: 1.522%		

	2019	2018
	\$	\$
RBC Dominion Securities Investment 2		
Balance at June 30	1,013,356	1,013,412
Dollar Value of Interest earned	13,356	13,412
Cost of Investment	1,000,000	1,000,000
Market Value	1,013,356	1,013,412
Balance at March 31	1,008,162	1,008,162
Date Purchased: 6 November 2017		
Term of Investment: 2 years		
Maturity Date: 6 November 2019		
Annual Interest Rate: 2.092%		

	2019	2018
	\$	\$
CIBC Wood Gundy Investment 1		
Balance at June 30	2,067,160	2,009,880
Dollar Value of Interest earned	67,160	9,880
Cost of Investment	2,000,000	2,000,000
Market Value	2,067,160	2,009,880
Balance at March 31	2,052,728	2,000,000
Date Purchased: 26 April 2018		
Term of Investment: 3 Years		
Maturity Date: 27 April 2021		
Annual Interest Rate: 2.85%		



Yellowknife District No. 1 Education Authority

(the Authority)

Notes to Consolidated Financial Statements

June 30, 2019

	2019	2018
	\$	\$
CIBC Wood Gundy Investment 2		
Balance at June 30	1,046,399	1,028,402
Dollar Value of Interest earned	46,399	28,402
Cost of Investment	1,000,000	1,000,000
Market Value	1,046,399	1,028,402
Balance at March 31	1,041,883	1,023,953
Date Purchased: 15 June 2017		
Term of Investment: 29 months		
Maturity Date: 18 November 2019		
Annual Interest Rate: 1.75%		

These are guaranteed investment certificates (GIC) with CIBC Wood Gundy and 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:

	2019	2018
	\$	\$
RBC Dominion Securities		
Investment 1	-	1,009,120
Investment 2	1,013,356	1,013,412
	1,013,356	2,022,532
CIBC Wood Gundy		
Investment 1	2,067,160	2,009,880
Investment 2	1,046,399	1,028,402
	3,113,559	3,038,282
Total portfolio investments	4,126,915	5,060,814



Yellowknife District No. 1 Education Authority

(the Authority)

Notes to Consolidated Financial Statements

June 30, 2019

8. Accounts Receivable

	2019	2018
	\$	\$
Accrued interest receivable	10,000	-
Due from related parties (Note 24)	215,136	865,046
Due from Government of the Northwest Territories (Note 24)	16,688	138,692
Due from WSCC	-	-
Other	34,389	237,269
Total	276,213	1,241,007

Allowance for doubtful accounts at June 30, 2019 is \$nil (2018: \$nil).

9. Inventories

Inventory consists of computer equipment held for use for the next school year.

10. Accounts Payable and Accrued Liabilities

	2019	2018
	\$	\$
Environmental liabilities (Note 35)	110,938	100,485
Accrued interest	34	25
Damage deposits	24,953	25,938
Due to Commission Scolaire Francophone TNO (Note 24)	15,770	-
Trade payable	349,533	450,815
Due to Government of Northwest Territories (Note 24)	-	7,621
	501,228	584,884
Payroll Liabilities	2019	2018
	\$	\$
To employees (July & August wages & deferred NEBS pension)	5,134,148	4,699,310
Vacation payable (annual leave)	204,094	277,740
	5,338,242	4,977,050



Yellowknife District No. 1 Education Authority

(the Authority)

Notes to Consolidated Financial Statements

June 30, 2019

11. Deferred Revenue

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

	2019	2018
	\$	\$
Tree of Peace	-	120,000
Jordan's Principal - Federal	413,974	-
GNWT ECE - Curriculum	36,040	-
GNWT MACA - Youth Corps	-	10,000
Tides Canada	-	15,000
	450,014	145,000

12. Contribution Repayable

The Authority does not have any contribution repayable.

13. Due from the Government of Canada

Receivables	2019	2018
	\$	\$
GST Receivable	102,327	122,365
Projects on behalf of the Government of Canada	-	56,650
	102,327	179,015

14. Capital Lease Obligations

The Authority does not have any Capital Lease Obligations.



June 30, 2019

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 \$3,595,159. 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 \$171,368 for January 2019, and \$166,787 for January 2018. The maximum monthly contributions is \$3,026 for January 2019, and \$2,944 for January 2018.

NEBS is an employer owned program and as such the Authority will be liable for its portion of any shortfall. The Plan serves 3,202 Employee Members and 111 Employer Members (total active, disabled and on leave: 1,930).

As of January 1, 2019, the excess (deficiency) of actuarial value of net assets over actuarial present value of defined benefits is estimated to be \$25,300,000 - funded ratio 112% (2018 - \$24,000,000 and 112%) on a going concern valuation basis. The Plan had a solvency ratio deficiency of \$128,900,000 and a solvency ratio of 64%. Solvency is calculated for the purposes of determining obligations only in the event of a plan wrap up. Any potential deficiency in termination payments is guaranteed to be paid over the next 10 years or less, depending on the position of the fund. For the period ending December 31, 2018, the NEBS Pension plan Trust Fund balance of \$15,123,613.

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

16. Long-Term Debt

The Authority does not have long-term debt.



June 30, 2019

17. Other Employee Future 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 employee render service and are paid upon the occurrence of an event resulting in eligibility for benefits under the terms of the plan. Events include, but are not limited to employee or dependent illness and death of an immediate family member. Non-accruing benefits include maternity and parental leave. Benefits that accrue under compensated absence benefits were actuarially valued using the expected utilization methodology.

Valuation results

The actuarial valuation was completed as at March 31, 2019. The effective date of the next actuarial valuation is March 31, 2020. The liabilities are actuarially determined as the present value of the accrued benefits at March 31, 2019 and the results extrapolated to June 30, 2019. 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, 2019

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

Changes in Obligation	Severance and Removal \$	Compensated Absences \$	2019 \$	2018 \$
Accrued benefit obligation beginning of year	805,972	402,974	1,208,946	1,729,606
Current period benefit cost	74,588	34,886	109,474	111,371
Interest accrued	31,017	15,642	46,659	49,984
Benefits payments	(11,622)	(45,011)	(56,633)	(218,771)
Actuarial (gain)/loss	317,166	46,692	363,858	(463,244)
Plan amendments	25,245	-	25,245	-
Accrued benefit obligation end of year	1,242,366	455,183	1,697,549	1,208,946
Unamortized net actuarial loss/(gain)	195,086	(171,757)	23,329	442,077
Total employee future benefits and compensated absences	1,437,452	283,426	1,720,878	1,651,023
Benefits Expense				
Current period benefit cost	74,588	34,886	109,474	111,371
Interest accrued	31,017	15,642	46,659	49,984
Amortization of net actuarial (gain)/loss	(74,394)	19,504	(54,890)	3,015
Plan amendments	25,245	-	25,245	-
Total benefits expense	56,456	70,032	126,488	164,370



June 30, 2019

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

The discount rate used in the 2018 fiscal year to determine the accrued benefit obligation was an average of 3.2% (2018 - 3.8%). The expected payments during the next five fiscal years are:

	Severance and Removal	Compensated Absences	Total
	\$	\$	\$
2019	125,449	55,505	180,954
2020	116,626	52,328	168,954
2021	113,709	50,691	164,400
2022	111,560	51,968	163,528
2023	109,538	56,994	166,532
2024-2028	418,807	220,410	639,217
Total	995,689	487,896	1,483,585

18. Trust Assets Under Administration

The Authority does not have any trust assets under administration.



Yellowknife District No. 1 Education Authority

(the Authority)

Notes to Consolidated Financial Statements

June 30, 2019

19. Tangible Capital Assets

	Cost	Additions	Disposals	Amortization	Accumulated Amortization beginning of year	Accumulated Amortization	Net Book Value	Net Book Value
	\$	\$	\$	\$	\$	\$	\$	\$
							2019	2018
Land and improvements	1,299,476	-	-	-	-	-	1,299,476	1,299,476
School buildings								
Ecole Sir John Franklin	2,253,436	-	-	(56,247)	(1,135,789)	(1,192,036)	1,061,400	1,117,647
William McDonald	7,078,328	-	-	(176,958)	(6,370,495)	(6,547,453)	530,875	707,833
Mildred Hall	11,009,651	-	-	(275,241)	(6,301,915)	(6,577,156)	4,432,495	4,707,736
Range Lake North	8,215,859	-	-	(205,396)	(5,134,912)	(5,340,308)	2,875,551	3,080,947
N. J. Macpherson	5,329,162	-	-	(136,459)	(4,089,291)	(4,225,750)	1,103,412	1,239,871
Ecole J. H. Sissons	2,436,769	-	-	-	(2,436,769)	(2,436,769)	-	-
	36,323,205	-	-	(850,301)	(25,469,171)	(26,319,472)	10,003,733	10,854,034
Other buildings								
Administration office	1,070,827	-	-	(26,771)	(669,267)	(696,037)	374,789	401,560
Nordic Arms residence	595,205	-	-	-	(595,205)	(595,205)	-	-
	39,288,713	-	-	(877,072)	(26,733,643)	(27,610,714)	11,677,998	12,555,070
Total land and buildings								
Equipment and furnishings								
Schools	4,546,839	-	-	(54,478)	(4,384,184)	(4,438,662)	108,177	162,655
Playgrounds	149,972	-	-	-	(149,972)	(149,972)	-	-
Residences	64,045	-	-	-	(64,045)	(64,045)	-	-
Administration office	322,132	-	-	-	(322,132)	(322,132)	-	-
Vehicles	246,532	72,881	-	(12,434)	(220,802)	(233,236)	86,177	25,730
	5,329,520	72,881	-	(66,912)	(5,141,135)	(5,208,047)	194,354	188,385
	44,618,233	72,881	-	(943,984)	(31,874,778)	(32,818,761)	11,872,352	12,743,455



Yellowknife District No. 1 Education Authority

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Notes to Consolidated Financial Statements

June 30, 2019

20. Prepaid Expenses

	2019 \$	2018 \$
Insurance	47,774	11,679
Professional Development	1,750	5,835
Materials and Supplies	-	23,860
Leases	22,588	20,655
WSSC	52,221	34,803
	124,333	96,832

21. GNWT Assets Provided at no Cost

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

	Cost \$	Accumulated Amortization \$	2019 Net Book Value \$	2018 Net Book Value \$
Ecole Sir John Franklin	25,965,232	25,965,232	-	-
Ecole Sir John Franklin portable classrooms	419,724	327,937	91,787	102,277
N.J. Macpherson	1,413,831	415,110	998,721	1,034,074
	27,798,787	26,708,279	1,090,508	1,136,351
Deferred capital contributions				
Ecole Sir John Franklin	(1,442,500)	(1,442,500)	-	-
	26,356,287	25,265,779	1,090,508	1,136,351

Rent expense of \$45,843 (2018 - \$45,843) was offset by a grant in-kind.



June 30, 2019

22. 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 2020.

The Authority leases space from Route 51. The contract is renewed until June 2020.

The Authority has a collective bargaining agreement with the NWT Teachers Association for teachers, specialists and education assistance which expired August 31, 2020.

The Authority has a collective bargaining agreement with the United Steelworkers for support staff which expired on June 30, 2019. The Authority will commence negotiations with the United Steelworkers union in the fall of 2019 for the July 1, 2019 to June 30, 2021 contract.

The Authority has a Ricoh photocopy equipment leases and Lenovo lease for computers.

	Expiry Date	2020 \$	2021 \$	Total \$
Equipment Leases:				
Ricoh Route 51	1 July 2021	2,024	2,024	4,048
Ricoh SJF	4 June 2021	7,815	5,861	13,676
Ricoh	30 Mar 2021	20,198	15,149	35,347
Lenovo JHS	1 Nov 2019	796	-	796
Lenovo WMS	1 Apr 2020	3,493	-	3,493
Operational Contracts:				
First Student Bussing	30 Jun 2020	440,000	-	440,000
Commercial & Residential Leases:				
Route 51	30 Jun 2020	37,800	-	37,800
Total		512,126	23,034	535,160

23. Contingencies

The Authority does not have contingencies.



June 30, 2019

24. Related Parties

During the year, the Authority entered into transactions with the following related parties:

- Aurora College, common control
- Ecole Allain St. Cyr, common control
- N'Dilo District Education Authority, common control
- Dettah District Education Authority, common control
- Commission Scolaire Francophone Territoires Du Nord Ouest, common control
- Yellowknife Catholic Schools, common control
- South Slave DEC, common control
- Stanton Territorial Health Authority, common control
- Government of the Northwest Territories:
 - Department of Finance, common control
 - Department of Justice, common control
 - Department of Health & Social Services, common control
 - Department of Education, Culture and Employment, common control
 - Department of Municipal and Community Affairs, common control
 - Department of Environment and Natural Resources, common control
 - Department of Infrastructure, common control
 - Department of Industry, Tourism and Investment, common control



Yellowknife District No. 1 Education Authority

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Notes to Consolidated Financial Statements

June 30, 2019

24. Related Parties (Continued)

	2019	2018
	\$	\$
Due to Related Parties (Accounts Payable):		
Government of the Northwest Territories:		
Department of Finance	-	7,621
Other Education Bodies:		
Commission Scolaire Francophone TNO	15,770	-
Total Due to Related Parties	15,770	7,621
Due from Related Parties (Accounts Receivable):		
Other Education Bodies:		
Dehcho Divisional Education Council	617	-
N'Dilo District Education Authority	150,128	581,638
Dettah District Education Authority	64,391	263,695
Commission Scolaire Francophone TNO	-	19,713
Subtotal - other related parties	215,136	865,046
Government of the Northwest Territories:		
Department of Finance	-	10,214
Department of Education, Culture and Employment	16,688	128,478
Subtotal - Government of the Northwest Territories	16,688	138,692
Total Due from Related Parties	231,824	1,003,738

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



Yellowknife District No. 1 Education Authority

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Notes to Consolidated Financial Statements

June 30, 2019

24. Related Parties (Continued)

	2019	2018
	\$	\$
Revenues from Related Parties:		
Government of the Northwest Territories:		
Department of Education Culture & Employment - Regular contributions	28,180,648	27,852,910
Department of Education Culture & Employment - Other contributions	130,000	165,456
Department of Education Culture & Employment - Indigenous languages	69,000	181,000
Department of Education Culture & Employment - French languages	499,250	502,648
Department of Finance - Interest	105,044	69,032
Department of Health & Social Services - GNWT other contributions	20,560	16,290
Department of Municipal and Community Affairs - GNWT other contributions	112,550	128,100
Department of Environment and Natural Resources - GNWT other contributions	8,500	-
Other Education Bodies:		
Commission Scolaire Francophone TNO (CSF TNO)	3,943	21,963
N'Dilo District Education Authority	30,000	30,000
Dettah District Education Authority - Other education bodies	212,325	142,715
South Slave DEC - Other education bodies	-	15,000
Total Revenues from Related Parties	29,371,820	29,125,114



Yellowknife District No. 1 Education Authority

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Notes to Consolidated Financial Statements

June 30, 2019

24. Related Parties (Continued)

	2019 \$	2018 \$
Expenses Paid to Related Parties:		
Government of the Northwest Territories:		
Department of Infrastructure - Maintenance and repairs	3,803	5,108
Department of Industry, Tourism and Investment - Materials and supplies	-	2,090
Department of Financial and Employee Shared Services - Professional and technical	-	6,875
Department of Justice	100	-
Department of Education, Culture & Employment - Professional and technical	2,175	108,566
Stanton Territorial Health Authority - Maintenance and repairs	6,683	929
Other Education Bodies:		
Yellowknife Catholic Schools - Materials and supplies	-	3,499
Yellowknife Catholic Schools - Contracted services	-	795
Ecole Allain St. Cyr - Materials and supplies	-	305
Yellowknife Dene First Nation - Contracted Services	400	-
South Slave Divisional Education Council - Contracted services	915	-
Deh Cho Divisional Education Council - Materials & supplies	600	-
Aurora College - Professional and technical	-	904
Total Expenses paid to Related Parties	14,676	129,071

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, 2019

25. Budget Data

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

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

The budget figures presented are those approved by the Trustees of the Authority on June 12, 2018 and submitted to the Minister of Education, Culture and Employment and have not been audited. The Budget for fiscal year 2018/2019 was submitted to the minister on June 29, 2018 the budget deficit is \$359,539.

26. 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, 2019

27. Financial Instruments

Financial instruments consist of recorded amounts of cash, portfolio investments, due from GNWT, due from Government of Canada and other accounts receivable 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, recipients of services and preschool clients. 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, 2019, receivables from two organizations comprised approximately 90% (2018 - 83%) of the total outstanding receivables. Furthermore, there is a concentration risk in cash and portfolio investments the full balance in these accounts is held at two financial institutions. 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. Most of the credit risk exposure is with trade receivables, Dettah District Education Authority, and the N'Dilo District Education Authority. The authority reduces its risk exposure by following up on old account receivables for collection and entering into service agreement with well-established organizations. As at June 30, 2019, less than 1% (2018 - 16%) of other account receivable was non-current which represents \$660 (2018 - \$168,374) of the total balance. All of these were deemed collectable, and as a result, none are impaired.

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 and portfolio investments. Fixed interest instruments subject the Authority to a fair value risk while the floating rate instruments subject it to cash flow risk (see note 7). The Authority complies with the GNWT financial administration policies and guidelines which reduces its exposure to interest rate risk. Because portfolio investments can be converted into cash on a short notice, the Authority's exposure to market risk is reduced.



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Notes to Consolidated Financial Statements

June 30, 2019

27. 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. Some of the Authority's financial assets and most of the financial liabilities at June 30, 2019 mature within the next six months. Total financial assets \$8,712,060 (2018 - \$8,683,013) of which \$2,067,160 (2018 - \$4,051,694) are not expected to mature within one year. Total financial liabilities are \$6,935,045 (2018 - \$7,357,955). The authority has disclosed future financial liabilities and commitments in Note 22.

28. Expenditures By Object

	2019 Budget \$	2019 Actual \$	2018 Actual \$
Amortization	-	943,984	914,776
Compensation	29,698,241	30,651,166	28,513,067
Other	6,499,642	6,801,746	7,258,668
	36,197,883	38,396,896	36,686,511

29. Subsequent Events

There were no material subsequent events that have taken place between June 30, 2019 and the date of the audit report.

30. Comparative Figures

The 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, 2019

31. ECE Contributions

	Budget 2019 \$	Actual 2019 \$	Actual 2018 \$
Original Contribution	27,742,844	27,792,229	27,289,956
Student Success Initiatives	123,000	123,000	123,000
Updated Average Salary	-	76,924	16,883
Termination Benefits	200,000	111,995	424,938
French Language	500,000	422,000	422,000
Mentorship Release Time	50,000	45,500	54,132
Junior Kindergarten Materials	-	14,000	-
Birchbark Teaching Program	-	140,000	-
Updated Contribution	28,615,844	28,725,648	28,330,909
Indigenous Language	-	69,000	181,000
French Cultural Resources	-	30,250	-
French Library Revitalization	-	-	30,000
French Professional Development	-	-	800
French Partnership Funding SSDEC	-	35,000	35,000
French Language Communications	-	12,000	14,848
Inclusive Education - Self Regulation	-	7,000	5,500
Preschool Attendance (Prior Year difference)	-	-	20,457
Early Childhood Intervention	-	-	16,500
Labour Market Agreement for Persons with Disabilities	-	-	67,000
Total Contributions	28,615,844	28,878,898	28,702,014



Yellowknife District No. 1 Education Authority

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Notes to Consolidated Financial Statements

June 30, 2019

32. GNWT Other Contributions

	Budget 2019	Actual 2019	Actual 2018
	\$	\$	\$
Department of Municipal & Community Affairs (MACA):			
Active After School	-	92,550	91,800
Youth Corp	-	20,000	20,000
Department of Health and Social Services (HSS):			
Drop the Pop	-	20,560	16,290
Department of Environment & Natural Resources (ENR):			
Take a Kid Trapping	-	8,500	16,300
Compost Program	-	-	-
Total	-	141,610	144,390



June 30, 2019

33. Contingent Assets

The Authority does not have contingent assets.

34. Contractual Rights

The Authority does not have contractual rights.

35. Environmental Liabilities

Liability for Contaminated Sites

The Authority has identified possible environmental liabilities at William MacDonald School and Range Lake North School that have underground fuel tanks. The Department of Education, Culture and Employment, and the Department of Infrastructure is working towards replacing the underground fuel tanks. The Authority has purchased Environmental Liabilities Insurance in addition to the General Liabilities insurance to ensure adequate insurance coverage for the fuel tanks.

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. 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 the maintenance building was completed in March 2019. A liability has been recorded for the asbestos abatement of the remaining schools identified. This will be on as needed basis as the schools age and wear and tear on the items identified as containing Asbestos. Management will continue to monitor these buildings under the Hazardous Materials management plan.



Yellowknife District No. 1 Education Authority

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Notes to Consolidated Financial Statements

June 30, 2019

36. 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,	2019	2018
	\$	\$
OPERATING FUND		
Balance, beginning of year	511,577	566,401
Operating surplus (deficit) (Statement 2)	(1,056,027)	(778,838)
Acquisition of tangible capital assets	(72,881)	(119,792)
Transfer from Investment in Tangible Capital Assets	943,984	914,776
Transfer (to) from Decentralized Surplus	21,056	(140,211)
Transfer to LED reserve	-	(30,518)
Transfer from LED reserve Utilities/LED Lights	97,145	99,759
Balance, end of year	444,854	511,577
INVESTMENT IN TANGIBLE CAPITAL ASSETS		
Balance, beginning of year	12,743,455	13,538,439
Acquisition of tangible capital assets	72,881	119,792
Amortization	(943,984)	(914,776)
Balance, end of year	11,872,352	12,743,455



Yellowknife District No. 1 Education Authority

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Notes to Consolidated Financial Statements

June 30, 2019

36. Accumulated Surplus (Continued)

Details of Surplus and Reserves

For the year ended June 30,	2019	2018
	\$	\$
DECENTRALIZED SURPLUS		
Balance, beginning of year	386,496	246,285
Transfer (to) from Operating Fund	(21,056)	140,211
Balance, end of year	365,440	386,496
CAPITAL FUND RESERVE		
Balance, beginning of year	904,165	904,165
Balance, end of year	904,165	904,165
LED RESERVE		
Balance, beginning of year	352,796	422,037
Transfer from Operating Fund	-	30,518
Transfer to Operating Fund for Utility Costs	(97,145)	(99,759)
Balance, end of year	255,651	352,796