

**Annual Reports for Northwest
Territories Education Bodies for the
2017-2018 School Year Ending June
30, 2018**

**Rapports annuels et états financiers
vérifiés des conseils scolaires de
division et des administrations
scolaires de district des Territoires du
Nord-Ouest pour l'année scolaire se
terminant le 30 juin 2018**

The Annual Reports for the 2017-2018 School Year were prepared by each of the ten NWT education bodies in compliance with the *Financial Administration Act's* "Planning and Accountability Framework," which requires NWT education bodies to the level of achievement of their 2017-2018 Operating Plans that were tabled in the previous year.

Included in this document is one Annual Report from each of the education bodies: the Beaufort Delta Divisional Education Council; Commission scolaire francophone Territories du Nord-Ouest; Dettah District Education Authority; Dehcho Divisional Education Council; Ndilǫ District Education Authority; Sahtu Divisional Education Council; South Slave Divisional Education Council; Tłı̨chǫ Community Services Agency; Yellowknife Catholic Schools; and Yellowknife Education District No. 1.



Beaufort Delta Divisional Education Council Annual Report for 2017-2018 School Year

September 28, 2018



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Purpose of the Annual Report

The Beaufort Delta Divisional Education Council **Error! Reference source not found.** (BDDEC) Annual Report for the 2017-2018 school year was prepared in compliance with the *Financial Administration Act* that requires NWT Education Bodies to report on their operations, compliance to educational directives, and implementation of activities and initiatives in line with the 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: 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.

Beaufort Delta Divisional Education Council Operating Environment

School Profiles and Student Enrolment

In the 2017-2018 school year the BDDEC consisted of 9 schools housing 1393.5 full time equivalent (FTE) students. Two (Chief Paul Niditchie and Inualthuyak) of the nine schools offered Junior Kindergarten (JK) – Grade 9 programming. In Inuvik, East Three Elementary School served grades JK-6 while East Three Secondary School served grades 7-12. The remaining 5 schools (Angik, Chief Julius, Helen Kalvak, Mangilaluk, and Moose Kerr) offered grades JK-12.

The Inuvik schools offered French Immersion programming from grades K-9. Gwich'in Language programming was offered in Fort McPherson, Tsiigehtchic, Akalvik and Inuvik. Inuvialuktun Language programming was offered in Inuvik, Tuktoyaktuk, Sachs Harbour and Paulatuk. Inuinnaqtun Language programming was offered in Ulukhaktok.

Northern Distance Learning (NDL) provided access to high school '-1' courses in Ulukhaktok, Aklavik, Tuktoyaktuk and Fort McPherson.

All schools offered 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 in the completed school year.

Table 1: Beaufort Delta Education Council School Profiles 2017-2018.

School	Community	Grades Offered	Student Enrolment (FTE) ¹	Teaching Staff (PY) ²
East Three Elementary School	Inuvik	JK-6	424.5	29
East Three Secondary School	Inuvik	6-12	267.5	20
Moose Kerr	Aklavik	JK-12	115	9
Chief Julius	Ft McPherson	JK-12	143.25	12.5
Chief Paul Niditchie	Tsiigehtchic	JK-9	41.5	3.5
Mangilaluk	Tuktoyaktuk	JK-12	217.5	14
Inualthuyak	Sachs Harbour	JK-9	16	1.5
Helen Kalvak Eihakvik	Ulukhaktok	JK-12	117.50	8.9
Angik	Paulatuk	JK-12	50.75	5

Table 2: Student enrolment (FTE) by school and by grade as of September 30, 2017.

School	Grades													
	JK	K	1	2	3	4	5	6	7	8	9	10	11	12
E3E	21	69	55	60	66	62	47	44.5	0	0	0	0	0	0
E3S	0	0	0	0	0	0	0	0	47	39.5	43.5	82	34	21.5
Moose Kerr	5	7	7	5	9	9	9	8	12	7	10	17.5	5	4.5
Chief Julius	9	10	9	14	7	11	9	9.5	1	13.5	8	21.5	6	14.75
Chief Paul Niditchie	1.5	4	7	2	3	1	6	4	1	4	4	2	1	1
Mangilaluk	9	19	17	19	17	18	14	11	11	17	15	16.5	19	15
Inualthuyak	1	2	1	0	1	2	0	2	0	1	1	3	2	0
Helen Kalvak Eihakvik	5	8	3	11	16	7	12	8	9	6	7	20.5	1	4
Angik	1	3	4	7	4	1	4	4	3	2	2	9	0	3.75
DEC Total	52.5	123	103	118	123	111	101	91	84	90	91.5	173	68	64.5

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.

Beaufort Delta Divisional Education Council Governance

Governance Training

The BDDEC is committed to ensuring all DEA members receive the necessary training and support to fulfill their duties as elected members. In January 2018, DEA training was provided for DEA members in Aklavik, Tsiigehtchic and Inuvik. The same training took place in Inuvik in April for DEA members from Paulatuk, Sachs Harbour, Ulukhaktok and Tuktoyaktuk.

The training focused on the 'DEA and DEC Member Handbook', highlighting areas of interest or concern to participating members.

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 below describes the status of DEC meetings that were planned for the completed school year.

Table 3: DEC Meetings Schedule.

Meeting Number	Planned Date	Planned Location	Did the meeting take place as planned? (Yes/No)	If no, explain why.
1	September 2017	Inuvik via Videoconference	Yes	
2	October 2017	Inuvik via Videoconference	Yes	
3	February 2018	Inuvik	Yes	
4	June 2018	Inuvik	Yes	

Language, Culture and Identity

Outlined below are achievements on programs and activities implemented to support the development of language, culture and sense of identity.

<i>Gwich'in and Inuvialuit Instructions Immersion Workshop with Elders</i>	
Priorities in the 2017-2018 school year:	<p>Held August 30th and 31st, 2017.</p> <p>The purpose was to provide opportunity for the Language teachers to come together and plan lessons. Senior Manager and the Technology consultant as well as the presenter Darryl Isbister provided two days of this training.</p> <p>Language teachers were introduced to the formats and templates that they could use with their long-range plans, program/course plans, etc.</p> <p>Language teachers were trained in Moodle (technology resource)</p> <p>Opportunity was given for a sharing of experiences on Southern-Northern perspectives and how these could be used with language Implementation and Immersion practices. The group worked toward a Cultural Exchange.</p> <p>Elders Roy & Julia Cockney, Ernest & Alice Vittrekwa were present for confirmation of translation, understanding, terminology and affirmation of language users with words, etc.</p>
Achieved results:	<ul style="list-style-type: none"> • Twelve language teachers had their long range plans outlined using the new technology and began implementing them with added use of technology to improve instruction. • Language teachers were supported to access the tech resource (Moodle) for shared resources or seeking other ideas/resources. • Language Teachers attended an Honoring Our Language conference held in Saskatoon & at same time participated in a Cultural Exchange in November 2017 • Language Teachers were supplied with support from Elders for confidence in language translation and terminology.

Northern/Dene Games Summit

Priorities in the 2017-2018 school year:

The Northern Dene Games Summit (NDGS) is a showcase of sport, culture and spirit for the students and communities of the Beaufort-Delta Region. Held in Inuvik each year, student-athletes, chaperones and coaches from the eight communities of the Beaufort-Delta come to Inuvik for four days of competition, learning and culture. People from the communities are transported to Inuvik, stay at and have meals provided by East Three Secondary School (ETSS); with no cost being placed on the students/individual schools. This year the event took place February 11-14, 2018.

Achieved results:

An event of this magnitude did not happen without many involved individuals and community organizations. Below is a list of organizations who supported in NDGS in 2018.

- Beaufort Delta Divisional Education Council
- Department of Municipal and Community Affairs
- Inuvialuit Regional Corporation
- Gwich'in Tribal Council
- Inuvik Justice Committee
- KidSport NWT
- Northern Games Society
- Town of Inuvik – Recreation Department
- Inuvik District Education Authority (DEA)
- Aklavik DEA
- Fort McPherson DEA
- Paulatuk DEA
- Tsiigehtchic DEA
- Tuktoyaktuk DEA
- Ulukhaktok DEA
- ETSS's Sports Program
- ETSS's Student Leadership Council
- Inuvik Drum
- CBC North – Inuvik office
- Inuvialuit Communications Society
- Inuvik Drummers and Dancers
- Stanton's Group - Inuvik
- North-Wright Air
- Local busing businesses in Aklavik, Fort McPherson, Inuvik & Tuktoyaktuk



The following chart shows a breakdown of student/community involvement:

Community	Total Participants	Girls	Boys	Chaperones	Officials
Aklavik	28	13	12	3	3
East Three Elementary, Inuvik	39	17	20	2	
East Three Sececondary, Inuvik	63	31	31	1	8
Fort McPherson	19	8	9	2	1
Paulatuk	10	6	2	2	
Pickering College (Newmarket, ON)	10	2	6	2	
Sachs Harbour	5	3	2	1	
Tsiigehtchic	11	4	6	1	
Tuktoyaktuk	19	6	10	3	4
Ulukhaktok	8	3	3	2	
TOTALS	212	93	101	19	16
Community Schools	110	45	50		

Note:

*All participants ranged in age from 10-19 years of age.

*East Three Elementary opened participation to all students in Grade 6.

*East Three Secondary opened participation to all students registered at the school.

*Sachs Harbour numbers reflect students who are home-boarded in Inuvik. Based on the 2017-2018 student demographics in Sachs – no students from Inualthuyak School were sent this year.

The size of this event also required hundreds of volunteer hours in planning and preparing for 200+ individuals: 110 of which stayed at ETSS. A summary of volunteering responsibilities included:

- 6 staff members at ETSS, and 1-2 individuals in each Beau-Del community
 - Scheduling, transportation, student registration, meal planning, fundraising/budgeting, opening ceremony celebrations.
- ETSS school sports teams handled all the meal preparation for overnight guests
- MACA staff helped to organize and direct competition officials
- All staff at ETSS opened their classrooms to overnight guests, supervision and general support of this large event.

<i>Gwich'in Drumming</i>	
Priorities in the 2017-2018 school year:	Gwich'in Leadership and the BDDEC were in initial discussions to introduce Gwich'in Drumming to the Gwich'in students of the BDDEC schools. The BDDEC had a discussion with Fort McPherson Elders on the topic.
Board Wide Achieved results:	It was determined that there is ongoing apprehension with introducing Gwich'in Drumming into the schools. It will be postponed until communities initiate and reach out to the BDDEC to partner in the delivery.
School-level Achieved Results	
Angik School	<ul style="list-style-type: none"> • Angik School did not participate in Gwich'in drumming.
Chief Julius School	<ul style="list-style-type: none"> • Chief Julius School did not participate in Gwich'in drumming.
Chief Paul Niditchie School	<ul style="list-style-type: none"> • In Chief Paul Niditchie School (CPNS), drumming was taught by the Indigenous Culture & Language Instructor as part of the Grades 6-9 Gwich'in Language class. This was supported by local resource people and used drums previously created as part of a Gwich'ya Gwich'in Band project. • Grades 6-9 CPNS students worked with resource people from the Gwich'in Language Center to learn traditional drum songs and prayers, these were performed at an Elder's program in partnership with Community Health & Wellness • Grades 6-9 CPNS students performed these drum songs at school functions like the Christmas Concert and at community events like the Spring Carnival. • As part of their on-the-land learning during the annual Spring Canoe Trip, Grades 6-9 CPNS students honoured their ancestors and prayed for a safe journey home through the prayer song they wrote and sang with accompanying drums.
East Three Elementary School	<ul style="list-style-type: none"> • East Three Elementary School did not participate in Gwich'in drumming.
East Three Secondary School	<ul style="list-style-type: none"> • East Three Secondary School did not participate in Gwich'in drumming.
Helen Kalvak School	<ul style="list-style-type: none"> • Helen Kalvak School did not participate in Gwich'in drumming.
Inualthuyak School	<ul style="list-style-type: none"> • Inualthuyak School did not participate in Gwich'in drumming.
Mangilaluk School	<ul style="list-style-type: none"> • Mangilaluk School did not participate in Gwich'in drumming.
Moose Kerr School	<ul style="list-style-type: none"> • Moose Kerr School did not participate in Gwich'in drumming.

<i>Provide all teachers with Blanket Exercise</i>	
Priorities in the 2017-2018 school year:	The BDDEC's August 2017 In-Service for teachers/staff of all BDDEC schools participated in the Blanket Exercise that was delivered by the ECE staff and supported by the BDDEC regional office staff.
Achieved results:	<ul style="list-style-type: none"> • The blanket exercise was attended by 170 staff both from the BDDEC regional office and BDDEC school staffs. • The exercise provided historical context to approximately 100% of the staff, composed of 40% new incoming teaching staff and 60% long-term staff of BDDEC. The group was joined by the local Indigenous government personnel who also participated. • The exercise provided understanding, insight and appreciation for the Residential School impacts on the people of this place. • Elders and H&SS counseling support were provided and on site for the exercise. • The support staff chosen were individuals with insight and previous work done towards healing and reconciliation practices in the new school year to come.
<i>On the Land Program</i>	
Priorities in the 2017-2018 school year:	Provide all students with opportunity to have an on the land experience.
Achieved results:	<ul style="list-style-type: none"> • All BDDEC schools implemented on-the-land programming, with the exception of Sachs Harbour (due to staffing challenges). This included partnering with local organizations such as the hunters and trappers, Environment, Natural Resources (ENR), elders and local guides.
School-level Achieved Results	
Angik School	<ul style="list-style-type: none"> • Ice Fishing: Two days in April. The whole school spent two days ice fishing.
Chief Julius School	<ul style="list-style-type: none"> • Moose hunting on September 28th, 2017. Four high school students and one grade 5 student, 2 Support Assistants, 3 Elders, and 1 resource person all attended. • Sixteen on-the-land day trips occurred; including the majority of all students from JK to high school took place on different days. Up to two elders participated in each day trip. Activities included setting fishing nets, maintaining and setting up camps, jigging, snowshoeing, and various other activities. Community resource people supported many of these day trips. • Two overnight trips occurred with activities included snowshoeing, cutting wood, setting up camps, story telling, and setting snares: <ul style="list-style-type: none"> ○ March 19-23, 2018. Ten grade 7/8 students had an overnight trip to Rock River, supported by 2 school staff, 2 elders, and 4 resource people. ○ April 25-27, 2019. 17 grade 5/6 student had a trip to the school camp supported by 2 school staff and 2 elders.



	<ul style="list-style-type: none"> • One overnight trip occurred on the Peel River with 18 Grade 8 and 9 students on June 4 – 8, 2018. 1 school staff, 2 elders, and 1 resource person also attended. Activities included setting fishing nets, setting up the camp, maintaining the camp, cooking meals, collecting water/wood, working with fish, and learning a traditional way of life on the land and the history of Gwich'in people.
Chief Paul Niditchie School	<ul style="list-style-type: none"> • The types of on-the-land experiences that took place in CPNS included: <ul style="list-style-type: none"> ○ JK-9 - harvesting camps like shore net fishing and net under ice fishing in the fall, spring trapping and snaring, harvesting plants & medicinal plants in the fall and spring ○ Grade 6-9 – winter hunting trip, spring canoe trip
East Three Elementary School	<ul style="list-style-type: none"> • Twelve Grade 5 students participated in a two nights-three days Moose Hunting trip. • Twelve Grade 6 students participated in a two nights-three days Ya-Ya Lake Fishing Trip. • Each of our 18 classes from Grade 1 to 6, approximately 346 students, walked to Boot Lake to participate in a variety of cultural activities, such as, making a campfire, checking fish nets, Inuvialuktun and Gwich'in language sessions, and learning about different species of fish. Students brought home their catch to share with their families. • Six of the JK/K classes, consisting of approximately 90 students, walked to the canvas tents with their teachers and language teachers to participate in language classes.
East Three Secondary School	<ul style="list-style-type: none"> • East Three Secondary School had a very active 'On the Land' Program. A number of trips were planned to hunt and harvest animals (moose, fish, geese) and the E3 cabin was visited many times throughout the year, when accessible. • Students travelled to territorial parks and participated in the 'Wood for Elders' program. A highlight of the program was the annual trip to Ivvavik National Park. Students from Grades 7-12 were given the opportunity to participate in the school's 'On the Land' activities.
Helen Kalvak School	<p><u>Edible/Medicinal Plant Collection: Grades 1 – 9 (aligned with the science curriculum – plant units)</u> Project done in partnership with Elders Committee – Elder Instructors: Mary Akoakhion, Mary Kudlak Teachers aligned their science units to teach the section on plants in early September. Elders co-taught plant science with the classroom teacher, fusing traditional knowledge with modern understanding. In later sessions, the Elders took the classes to areas where they could find specific plants in order to teach students how to select, prepare and use the plants.</p> <p><u>Musk-Ox harvest (On the land safety, sustainability, traditional food preparation) Grades 10 - 12</u> Partnership with ENR & Justice Committee – Elder Instructor: John Alikamik, Joseph Haluksit, Ross Klengenber, Alan Pogotak, Tony Alanak Working with teachers, ENR, Ulukhaktok Hunters and Trappers, RCMP, Search and Rescue and local elders, taught the students the basics of on the</p>



land safety and planning for travel. Prior to the harvest students were taught how to make snow shelters, set up tents, use a GPS, Sat Phone, etc... as well as create a safety plan. Once everything was in place, students submitted their travel and safety plans to the office along with their completed packing checklist. On the day of the hunt, students were treated to traditional stories from elders; good food; several planned stops to discuss important land markers and traditional places names of important landmarks; and given hands-on opportunities to practice safe traveling procedures. If students had a successful harvest, elders worked closely with them to ensure the meat and hide were correctly prepared. The teacher used this time to talk about the biology of the animal, teaching them organ names; while elders assisted with the Inuinnaqtun names of the same organs. Once back at the school all students in the school assisted with the cleaning of the hides and separation of meat. On the last day, we sent the students who were on the hunt around to elders in the community to share their harvest. Some meat was kept back to teach students how to make dry meat and cook healthy meals.

Return of the Sun: J.K. to Grade 12

Partnership with Hamlet Special Events, Elders Committee, UCC -

The School collaborated with the community to put on a return of the sun celebration. The event included stories by elders, traditional games, drum dance, a community feast and the feeding of the sun ceremony.

Musk-Ox harvest 2 (On the land safety, sustainability, traditional food preparation) Grades 7 - 9

Partnership with ENR & Justice Committee – Elder Instructor: John Alikamik, Joseph Haluksit, Ross Klengenber, Alan Pogotak, Tony Alanak

Working with teachers, ENR, Ulukhaktok Hunters and Trappers, RCMP, Search and Rescue and local elders, taught the students the basics of on the land safety and planning for travel. Prior to the harvest students were taught how to make snow shelters, set up tents, use a GPS, Sat Phone, etc... as well as create a safety plan. Once everything was in place, students submitted their travel and safety plans to the office along with their completed packing checklist. On the day of the hunt, students were treated to traditional stories from elders; good food; several planned stops to discuss important land markers and traditional places names of important landmarks; and given hands-on opportunities to practice safe traveling procedures. If students had a successful harvest, elders worked closely with them to ensure the meat and hide were correctly prepared. The teacher used this time to talk about the biology of the animal, teaching them organ names; while elders assisted with the Inuinnaqtun names of the same organs. Once back at the school all students in the school assisted with the cleaning of the hides and separation of meat. On the last day, we sent the students who were on the hunt around to elders in the community to share their harvest. Some meat was kept back to teach students how to make dry meat and cook healthy meals.

Musk-Ox harvest 3 (On the land safety, sustainability, traditional food preparation) NDL Students

Partnership with ENR & Justice Committee – Elder Instructor: John Alikamik, Joseph Haluksit, Ross Klengenber, Alan Pogotak, Tony Alanak

Working with teachers, ENR, Ulukhaktok Hunters and Trappers, RCMP, Search and Rescue and local elders, taught the students the basics of on the land safety and planning for travel. Prior to the harvest students were taught how to make snow shelters, set up tents, use a GPS, Sat Phone, etc... as well as create a safety plan. Once everything was in place, students submitted their travel and safety plans to the office along with their completed packing checklist. On the day of the hunt, students were treated to traditional stories from elders; good food; several planned stops to discuss important land markers and traditional places names of important landmarks; and given hands-on opportunities to practice safe traveling procedures. If students had a successful harvest, elders worked closely with them to ensure the meat and hide were correctly prepared. The teacher used this time to talk about the biology of the animal, teaching them organ names; while elders assisted with the Inuinnaqtun names of the same organs. Once back at the school all students in the school assisted with the cleaning of the hides and separation of meat. On the last day, we sent the students who were on the hunt around to elders in the community to share their harvest. Some meat was kept back to teach students how to make dry meat and cook healthy meals.

Seal Harvest: Grades 6 – 7, Grades 8 – 9, High School and NDL Students (separate hunts)

Partnership with ENR, Elders Committee – Elder Instructor: Allen Joss, Cora Joss, Cory Joss

High School Students joined local hunters and their teachers to travel across the spring ice in search of young seals. During the harvesting sessions, they explored the local landscape, heard hunting stories, learned about ice safety and visited traditional locations. Once the harvest was completed the seals were skinned, pelts prepared and meat distributed to local elders.

Migratory Bird Harvesting: Grades 10 – 12

Partnership with Hunters & Trappers Committee ENR and Elders Committee – Elders Instructor: Adam Kudlak, Ross Klengenber, Jack Akhiatak

High School students accompanied their elder mentors out on the land to traditional Inuit rock blinds, where families have hunted for years. There they learnt about the importance of animal migration, how to lure geese and listen to many stories, along with class discussion on migrations and animal navigation. Once the harvest was over, they plucked, cleaned and distributed the geese to local elders.

	<p><u>Fox Trapping: Grades 6 to 9</u> Partnership with Hunters and Trappers Committee, ENR – Elder Instructors: John Alikamik, Colin Okheena, Nathan Okheena, Tony Alanak</p> <p>Partnered with Ulukhaktok Hunter and Trappers, and ENR the school brought classes out on the land to learn from elders about traditional rock traps, modern quick kill traps. They listened to stories and learned how to prepare a fox for sale.</p>
Inualthuyak School	<ul style="list-style-type: none"> • In collaboration with Parks Canada, an on-the-land program was partially funded by Inualthuyak School, to support Parks Canada’s delivery, in conjunction with local guides. 37% of the students participated in a sealing, fishing, sewing, carving, hiking, rug hooking, and gun safety.
Mangilaluk School	<ul style="list-style-type: none"> • Mangilaluk School participated in a Cranberry pick. 168 students from Junior Kindergarten to Grade 12 spent the day picking cranberries. 4 elders accompanied the students each day and told stories while cooking/eating a campfire lunch.
Moose Kerr School	<ul style="list-style-type: none"> • School wide Berry Picking K-9 initiative included staff, IL Instructors & parents, elders and ENR partners. The trip was tied into ELA and Socials. • Grade 5 Students worked [Species At Risk –Willow Creek Hike] with Elders, Guides & teaching/ILI staff. Students worked on awareness of importance of place, land preservation, species at risk, collection of plants, rocks, and medicinal & edible plants. The trip was tied into ELA and Socials. A Community/school presentation was held at the annual Open House. • Grade 6/7 students participated in a Moose Hunt-into the Richardson hills. Elders, Guides & teaching/ILI staff accompanied the students. Animal tracking, habitat, digestive system, ecological system, sewing/clothing, harvesting-sustainability & traditional food preparation were tied into ELA, Socials, and Sciences curriculum. • Rabbit Snaring Unit 6-9-in the foothills- Students were taught about animal tracking, harvesting, sustainability & traditional food preparation. This involved Elders, Guides & teaching/ILI staff and was tied into ELA, Social. • Muskrat Camp Unit K-9 at school camp- Students were taught about identifying muskrat houses, harvesting, sustainability and traditional food preparation. This involved Elders, Guides & teaching/ILI staff and was tied into ELA, Social. • Ivavik Park Grade 9, Lead by Elders, Parks Resource People, Teacher students were presented with the operations of Parks Canada. This was tied into Sciences/Art as directed by the Parks Personnel.



<i>Pilot of Our Languages Curriculum</i>	
Priorities in the 2017-2018 school year:	Two schools, Chief Julius in Fort McPherson and Mangilaluk School in Tuktoyaktuk participated in the pilot program.
Achieved results:	<ul style="list-style-type: none"> • Both schools indicated there was marked improvement in using the language in the school. • Anecdotal observations demonstrated more aboriginal language was being spoken in general across the classrooms. • Both pilot school Language Teachers were very impressed and pleased with the results. • ECE provided hands-on support to both these schools over the course of the school year. • Each of the school sites provided Indigenous Language instruction for JK-9 at 90 hours per year in local language learning. • BDEC supported High School Language programming with those schools that had the resources (both personnel & material) to deliver. East 3 High School offers Tainami and Gwich'in 15 to their students as they had Language Teachers to deliver the programs. • Indigenizing Education handbook
School-level Achieved Results	
Angik School	<ul style="list-style-type: none"> • Did not participate in pilot
Chief Julius School	<ul style="list-style-type: none"> • Chief Julius School reported 15 % students participated in the baseline assessment and 50 % of these tested students showed improvement in the June re-test. All started at Emergent & some achieved 3 or 4 components in the Beginners Level. 50% spoke Limited Clarity and this rose to 75%. • Instruction only went to grade 9. • Training: <ul style="list-style-type: none"> ○ September 12 – 14, 2017: In-service in Yellowknife ○ November 7 – 8, 2017: School visit by Mindy Willett and Tessa Macintosh ○ March 19 – 20, 2018: School visit by Mindy Willett
Chief Paul Niditchie School	<ul style="list-style-type: none"> • Did not participate in pilot
East Three Elementary School	<ul style="list-style-type: none"> • Did not participate in pilot
East Three Secondary School	<ul style="list-style-type: none"> • Did not participate in pilot
Helen Kalvak School	<ul style="list-style-type: none"> • Did not participate in pilot
Inualthuyak School	<ul style="list-style-type: none"> • Did not participate in pilot

Mangilaluk School	<ul style="list-style-type: none">• 180 students in Junior Kindergarten to Grade 9 participated in the Our Languages Curriculum Pilot. They received daily Inuvialuktun instruction. 15% of these students (27 students) participated in the base-line assessments in October. 100% of these tested students showed noticeable improvement in the April retest.
Moose Kerr School	<ul style="list-style-type: none">• Did not participate in pilot

Health, Wellness and Student Support

Outlined below are achievements on programs and activities implemented which supported health and wellness of our students and teachers. This met the diverse needs of our learners, and created an inclusive learning environment.

Self-Regulation Initiatives	
Priorities in the 2017-2018 school year:	<p>On-line Mindfulness courses and the summer symposium will be provided to all BDEC educators, intending to enhance basic philosophy and practices for mindfulness and its implementation in schools. A master list of participants will be updated throughout the school year by the Regional Inclusive Schooling Consultant (RISC) and supported by Education, Culture and Employment (ECE).</p> <p>In-service training on the Mindfulness Curriculum from K-8 will be implemented in all schools.</p> <p>Self-Regulation Book Club sponsored by ECE, delivered by Paula Jurczak, SR Consultant, will be provided to all educators at BDEC schools.</p> <p>Self-Regulation monies from ECE were provided to successful school applicants in BDEC and monitored by the RISC.</p>
Achieved results:	<ul style="list-style-type: none"> • 11 teachers in BDEC completed the Mindfulness Fundamentals course which was completed on-line in 6 weeks from October 2017-May 2018. • 4 teachers in BDEC completed the Mindfulness Educator Essentials course on-line in 6 weeks from January 2018-July 2018. • 2 teachers from BDEC attended the Mehrit Centre Self-Regulation 4 day Symposium at Trent University in Ontario July 2017. One teacher attended this July 2018. • Power Point presentations initiated by the BDEC RISC on “The Mindful Curriculum” were delivered to two schools for professional development and in-service training. All schools were able to access the presentation on the BDEC Moodle site under Inclusive Schooling. • Two educators in BDEC participated in the monthly Self-Regulation Book Club seminars from September 28, 2017 to May 2018. The book for 2017-2018 was called” <u>Behavioral Challenges in Children with ASD and other Special Needs: The Developmental Approach</u>” by Diane Cullinane • Three schools in BDEC successfully attained Self-Regulation funds from ECE: East Three Elementary, Chief Julius School and Chief Paul Niditchie School. Two on-site visits with self-regulation specialists were included as part of the training.

Healthy Relationship Programming

<p>Priorities in the 2017-2018 school year:</p>	<p>Inclusive Schooling will continue to provide direct contracted training through Supporting Individuals Through Valued Attachments (SIVA). This is a holistic, relationship-based model that effectively utilizes collaboration, goal-direction, self-management and healthy empowerment to strengthen relationships and create safety with persons who have challenging behaviors and complex needs. It inspires problem solving, decision-making, and systemic change in how programs establish and maintain safety. The intent is for students to improve their self-regulating skills and for teachers to increase their knowledge of teaching strategies that promote self-regulation.</p> <p>For the 2017-2018 school year, the SIVA “Train the Trainer” course will be offered to those who have participated in part 1 of SIVA in 2016 and 2017. A representation from each school will be requested. All of our Support Assistants and Program Support Teachers and some administration have completed part 1 of SIVA in the past two years.</p> <p>SIVA part 2 for 2017-2018 will allow participants to acquire a greater breadth and depth of knowledge of SIVA’s holistic relationship based model and guiding principles. They will also learn how to effectively present the SIVA model in supporting others. This builds capacity in our community schools and replenishes the skill levels of our educators.</p>
<p>Achieved results:</p>	<ul style="list-style-type: none"> • The SIVA Training was not achieved as other ECE/BDEC training was provided and NWTTA conferencing in February 2018 in Yellowknife had been instigated. • Another two-day training session on Applied Suicide Intervention System Training (ASSIST) was provided to all Support Assistants in BDEC on August 31-September 1, 2017 in Inuvik with Inuvialuit Regional Corporation trainers. It was held at East Three Secondary School with 30 Support Assistants from BDEC schools participating. • Support Assistant training had been provided on Feb 22-23, 2018 in Inuvik by the RISC on many topics: Autism, Dyslexia, Assistive Technology, Moodle Platform, Strategies for Students who are Trauma-Sensitive, etc.
<h3><i>Program Support Teacher (PST) Training</i></h3>	
<p>Priorities in the 2017-2018 school year:</p>	<p>On-going PST training-on-site, monthly video conferencing with all BDEC PSTS coordinated by BDEC RISC. Orientation for new PSTs will be a priority.</p>
<p>Achieved results:</p>	<ul style="list-style-type: none"> • PST training was on-going throughout the year. Emphasis was directed at new PSTs for the first term. Monthly video conferencing and face-to-face meetings 1-1 on school sites have been employed by the RISC. The following topics were covered:



	<ul style="list-style-type: none"> ○ Inclusive Schooling documents: NWT Ministerial Directive on Inclusive Schooling (2016), Inclusive Schooling Handbook, and the Support Assistant Handbook ○ PST monthly duty checklists ○ Tienet training on Student Support Plans and Individualized Education Plans ○ School and classroom profiles ○ Teacher Helping Teachers Process-(30 minute problem solving method) <p>There were 6 new PSTs who received training in all of the above sessions.</p>
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Mental Health Initiatives

Priorities in the 2017-2018 school year:	<p>To promote and sponsor school projects in BDEC schools relating to mental health in the form of “Wellness Days”.</p> <p>Promoting and supporting “TAMI” (Talking About Mental Illness) as part of the grade 7/8 Health Curriculum.</p> <p>Supporting and promoting continuation of school applications and implementation for “Northern Counselling Therapeutic Services” (NCTS).</p> <p>To contract educational psychological services for psychological assessments, consultations, training for 2017-18. This would help diagnose students who may have a learning/reading disability and provide recommendations for school and home use. Referrals, letters to outside agencies may be warranted: pediatrician, Speech and Language Therapist, Occupational Therapist, etc. provided by the psychologist.</p>
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Achieved results:	<ul style="list-style-type: none"> • Two schools in BDEC (Chief Julius School and East Three Secondary School) were involved in “Wellness Days” which were delivered in collaboration with the following agencies: BDEC, Health & Social Services, Inuvialuit Regional Corporation, Gwich’in Tribal Council, elders, R.C.M.P, mental health counselors, volunteers, etc. Topics / activities for students were: yoga practice, cyber safety, sexual health, drug awareness, stress-less, addictions, physical fitness, grief, suicide, nutrition, and so on. • TAMI (Talking About Mental Illness) was delivered through the health curriculum in grades 7/8. There was in-servicing for teachers and students: <ul style="list-style-type: none"> on May 22, 2018 for Helen Kalvak School (2 teachers and 9 students) on May 23, 2018 for Chief Julius School (1 teacher and 11 students) on May 24, 2018 for Mangilaluk School (2 teachers and 19 students) and on May 25, 2018 for East Three Secondary School (2 teachers and 40 students). • The Northern Counselling Therapeutic Service (NCTS) provided on-site services to families, and teachers on issues, which affected pupil success,
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wellness and healthy living styles. This extra support engaged three schools who had on-site visits in BDEC: Moose Kerr School, Angik School, and Chief Paul Niditchie School. Numerical data is not available.

- An Educational Psychologist was contracted for 2017-18 year. Forty students referred from all BDEC schools received these services: psychological assessments, pre and post conferencing with written reports, recommendations, referrals for outside agencies, interventions, programs, materials and resources for teachers, PSTs and parents to avail of.
- The Health and Wellness curriculum (grades 4-6) explores issues of health and wellness. BDEC's participation involved cultural relevance to the topics presented as well as responsive to the strengths and needs of each community. For addressing cultural sensitivity and encouraging community members such as elders to be partners in its delivery, BDEC continued to foster this practice.
12 teachers in 8 BDEC schools from grades 4-12 will receive training in 2018-19 for delivery of the new Health and Wellness Curriculum. This in-service may occur in Inuvik.

Teaching and Learning

Outlined below are achievements on programs and activities implemented to support excellence in teaching and professional development of our educators.

<i>Literacy Initiatives - Assessment</i>	
<p>Priorities in the 2017-2018 school year:</p>	<p><i>Reading Assessment – Fountas and Pinnell Benchmark Assessment (4-9)</i></p> <p>Background: It was determined that Student reading data was not accurately reflecting student capacity specifically in reading comprehension. It was determined that part of the challenge was the type of reading assessment being used to gather the data. The Fountas and Pinnell Benchmark Assessment System 3rd Edition was purchased for each school and teachers in Grades 4-9 were trained on delivery. Toward the end of the school year Grades 1-3 teachers were also included in this training which will continue through the first quarter of the 2018-2019 school year. So by the end of the 2018-2019 school year we will have a consistent and universal data collected that better informs us about student achievement in reading.</p> <p><i>Writing Assessment – 2nd Year of 3 Year Pilot Project - District Wide Write (K-12)</i></p> <p>Background: It was decided in September 2016 that a district writing assessment should be put in place to give BDEC a better understanding of student achievement in writing. It is also designed to support teacher capacity in better understand best practices in writing pedagogy. As Per the collective decision, it was also determined that using the assessment to reduce teacher and student reticence in teacher and learning in the writing classroom needed to be addressed. A team of teachers from across the district gathers to work on creating and tweaking an assessment that suits the district context while also reflecting the curriculum expectations in English Language Arts are at levels. The District Wide Write is currently working through a 3 year cycle pilot project. The genre of focus for each part of the cycle includes: Year 1: Expository-Non-Fiction (2016-2017) Year 2: Narrative (2017-2018) Year 3: Expository-Functional/Persuasive (2018-2019)</p>
<p>Achieved results:</p>	<p>Reading Assessment – Fountas and Pinnell Benchmark Assessment</p> <ul style="list-style-type: none"> From September to June 100% Grades 5-9 teachers implemented the use of Fountas and Pinnell Benchmark Assessment to gain a more accurate view of student achievement.

Writing Assessment – 2nd Year of 3 Year Pilot Project - District Wide Write (K-12)

- In September, all schools had students from Gr 1-12 participate in the beginning of the year District Wide Write Assessment. (Kindergarten students were not included at this time based on the understanding that formal assessments within the play-based environment for formative purposes are not used as they are in Grades 1-12.) In April, all schools had students from Gr 1-12 participate in the District Wide Write Assessment to look at the learning growth in that particular genre of focus. Kindergarten students were included during the spring assessment to gather portfolio data to share with the Grade 1 teacher for the following year.

Literacy Initiatives – Program Implementation

Priorities in the 2017-2018 school year:

Balanced Literacy Resources – Gr 1-6. Literacy Place Early Years (K-3) and Literacy Place Moving Up (Gr 4-6)

Background: Literacy Place resources were purchased in the 2016-2017 school year after determining that teacher capacity building in understanding best practices in English Language Arts Pedagogy was needed along with resources that supported this same instructional practice. During the course of 2017-2018 school year, the first year of implementation began with a district focus specifically on building teacher capacity in gradual release balanced literacy framework. The training provided through the course of the year was specifically in Reading Instruction (Structured Read Aloud, Whole Group Shared Reading, Small Group Shared Reading, Guided Reading, and Independent Reading). There is a 3-year implementation plan in place with 2017-2018 being year 1 of the 3-year plan.

Junior Kindergarten and Kindergarten Integrated Curriculum.

Background: Education Culture and Employment began their mandated Junior Kindergarten and Kindergarten Integrated Curriculum Document for instruction in all Northwest Territories during the year of 2017-2018. Although some training was provided for teachers of these levels in Yellowknife, it was determined that the best way to build capacity and support these teachers was by creating a district collaborative group that would further support each other over the course of the school year.

Literacy in the Disciplines – Reading Apprenticeship.

Background: 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 Grade 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. BDEC 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. We also have a principal and the Literacy and Math Consultants participating in the training. The teachers involved in each content area worked collaboratively to plan and deliver instruction that matched the model. The group met periodically to discuss progress, challenges, and next steps.

Pilot Programs

Background: There were a number of pilot programs currently in implementation across the District in the area of Literacy, some of which were district wide while others were specific to a particular school.

Across the district, we revisited our Teacher Coaching framework outside of what was delivered through Inclusive Schooling. We completed the 2nd Year of the District Wide Write 3-Year Pilot. We have also just completed the first year of 3-Year Pilot of Co-Constructed Collaborative courses for our Grade 8 and 9 English Language Arts students. As mentioned in the section above, we also worked to better support our Junior Kindergarten and Kindergarten teachers by creating a collaborative support group that leveraged some of the expertise and knowledge within the group itself.

At the local school level we piloted different designs of reading intervention models that suited the needs of the students, but also the daily operations of the local school.

When the pilots have completed their term, data will be available to report on the impact on student achievement.

Fountas and Pinnell Benchmark Assessment 3rd Edition (K-9).

Background: As mentioned in the above section the Fountas and Pinnell Benchmark Assessment 3rd Edition was adopted in BDEC as our universal benchmark reading assessment resource. Previous programs used were

	<p>not depicting the true reading level of an individual student, specifically in the area of comprehension. As well, overlapping programs with different approaches was not giving the district an accurate picture of reading data across grade levels. Therefore, the Fountas and Pinnell assessment system, known for its rigour in the comprehension component, is a better choice to give teachers an idea of where students are achieving and thus giving them a much clearer picture on how to inform their instructional practice. <i>Note: The baseline data district wide will be available after Quarter 1 of the 2018-2019 school year.</i></p> <p>Learning Forward Academy – Professional Development</p> <p>Background: The Learning Forward Academy is an extended learning experience that takes place over two and half years. It immerses members in a model of inquiry and problem-based learning. Academy members work collaboratively to gain knowledge to solve significant student learning problems in their schools, districts, or organizations. The Math and Science Program Coordinator and Literacy Program Coordinator are currently participating in the Learning Forward Academy class of 2019. During this process of professional learning the coordinators/consultants continue to work closely with all school leaders district wide to keep the process as collaborative and relevant as possible. The intent is for this ongoing learning to be used in helping support the work of increasing teacher capacity in instructional practice, cultural teaching and teacher planning through professional development design. We surmise that this will be one of the contributing factors in increasing the level of student engagement and decreasing the level of annual teacher turnover.</p>
<p>Achieved results:</p>	<p>Balanced Literacy Resources</p> <ul style="list-style-type: none"> • Year 1 of 3 for Literacy Place (1-3 Early Years & 4-6 Moving Up) implementation <ul style="list-style-type: none"> ○ 41 teachers from Grades 1-6 received coaching cycles on implementation and delivery of gradual release reading structures for the English Language Arts classroom. <p>Junior Kindergarten and Kindergarten Integrated Curriculum</p> <ul style="list-style-type: none"> • Debbie Mutford (Education Culture and Employment) came up to lead a full day training and collaboration session with 11 our Junior Kindergarten & Kindergarten teachers across the district. The overall session was called: <i>A Child's Work is Play</i>. It was organized into six sessions in the following areas: Importance of Play (Play-based Learning, NWT JK/K Curriculum and Teacher Guide); Planning for Play (Classroom arrangements, Connecting Curriculum, Scheduling, Centres); Observation for Learning, Assessment, Reflection (Asking questions to extend students' learning, Asking questions for assessment, Asking questions for reflection and problem-solving); Play in Action (Children in the



classroom); **Questioning for Learning, Assessment, and Reflection** (Reviewing previous sessions' observations made in the classroom, Asking purposeful questions to extend learning, assess, and reflect); **Your Turn: Sharing is Caring** (Collegial sharing of ideas, resources, problem-solving, etc., sharing successes and challenges)

- This was to further support and continue the training received in Yellowknife that was hosted by the Education Culture and Employment Department. They continued to collaborate over a setting up designated social media page (something similar to a private Facebook page) for all of them to use to communication with each other and to support best practice and ideas in implementation.

Literacy in the Disciplines – Reading Apprenticeship

- Three English Language Arts teachers and two Math teachers from the district received the second year of training for Literacy in the Disciplines. This team met bimonthly to discuss progress of implementation and opportunities for collaboration across distance. Further work on technology challenges and timing around different school schedules were worked through as the collaborative efforts between Inuvik and Tsiighetchic in this particular area.

Pilot Programs

- Grade 8 and 9 ELA Co Constructed Courses was part of an ongoing with the 2 year implementation plan
- The Teacher Coaching Framework was utilized to help build teacher capacity
- Junior Kindergarten and Kindergarten collaboration group piloted a shared collaborative platform to share ideas. Utilization wasn't tracked as it was run by the group.

Fountas and Pinnell Benchmark Assessment Training

- All teachers from Gr K-9 in every school (for the exception of Sachs Harbour, Tsiighetchic, and Paulatuk) received training on implementation and delivery of the Fountas and Pinnell Reading Benchmark Assessment. The missing schools will receive the aforementioned training in September 2018. The intention is that student data collected will increase in accuracy by June 2019.

Learning Forward Academy – Professional Development

- Currently within the Learning Forward Academy, the Learning Plan 2 (assignment) has been completed including Research Synthesis, Change Theory, and Logic Model and ultimate SMART Goal. The problem of practice referenced in the 2017-2018 Operating Plan has been revised to read :
“Based on chronic underachievement with regard to our students’ achievement and attendance, we need to increase teacher capacity through differentiated/broad based and inclusive professional learning

design for all teachers and support staff delivering literacy instruction in Junior Kindergarten through Grade 12, during September 2017 to June 2020 in all Beaufort Delta Schools. This will be accomplished by developing a new learning designs based on the student achievement and teacher perception data collected that best meets the needs of our district (individuals, schools, communities, and district). Note, increasing teacher capacity in literacy encompasses the territorial education department initiative of Indigenizing education.”

Literacy Initiatives – Leadership and Collaboration

Priorities in the 2017-2018 school year:

The Literacy Network

Background: Literacy Network is comprised of a team of teachers from various areas of English Language Arts Instruction from across the district. The team is headed by the Literacy Program Consultant/Coordinator and meets 5-7 times a year either through ‘face to face’ meetings or video conferencing to develop resources and discuss ways to improve the literacy programming in the schools and district.

Professional Learning and Development

Background: During the course of the school year the Literacy Consultant provides different opportunities for teachers and other personnel in the district to choose professional development related to the literacy practices and initiatives that are happening throughout the district. This is over and above training and in-service provided to teachers with program adoption and implementation.

Achieved results:

Literacy Network

- The Literacy Network for 2017-2018 had 13 members. There was representation from each school for the exception of Sachs Harbour. The team met 6 times through the school from which small collaborative action groups met separately to work on the different ELA initiatives taking place throughout the district.

Professional Learning and Development

- Professional Learning and Development occurred district wide during the Aug 2017 district in-service. Approximately 40 teachers from Grade 1-6 English Language Arts were introduced and given time to discuss and plan with the new balanced literacy resources. Approximately 15 teachers from Grade 5-9 teachers were given a preliminary training session on the Fountas and Pinnell Benchmark Assessments.
- The Beaufort Delta Teachers Conference took place Feb 22 and 23. Sessions for English Language Arts offered a deep dive into better

	<p>understanding the gradual release process in reading instruction and how that applies to the new resources. Since the Northwest Territories Teacher Association (NWTTA) Collective Agreement states that professional development is determined by individual teacher choice, this was not a mandated session. Approximately 22 teachers from across the district in Grades 1-6 participated on Day 1 and 15 teachers participated on Day 2. <i>(This was followed by 6 weeks of mandatory training on guided reading through instructional coaching cycles for 41 Grades 1-6 teachers across the district.)</i></p>
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Numeracy Initiatives - Assessment

<p>Priorities in the 2017-2018 school year:</p>	<p>Common Math Assessments (CMAs)</p> <ul style="list-style-type: none"> • The CMAs are unit tests that were designed by BDEC teachers that cover every unit, from grades 2 – 9, in the Math Makes Sense textbook. • CMAs are to be administered by all teachers, to all students (excluding specific students that have different goals within their individual education plans, or student support plans) that are taking grade 2 – 9 math. • The CMA results are to be provided to BDEC quarterly from each school, to monitor success of students and provide support to teachers who may be falling behind in their curriculum. • Grade 1 teachers have an end of year exit test in place of unit tests.
<p>Achieved results:</p>	<ul style="list-style-type: none"> • The CMAs were re-written by a team of teachers representing multiple schools and all grades to ensure accuracy of the tests and correct coverage of student outcomes, specifically with the changes to the Alberta Outcomes in 2016. • The CMAs were made accessible to all teachers on the Moodle Platform. • Grade 1 teachers designed and implemented an outcomes based reporting tool to replace the end of year exit test. • Grade 1 teachers created a list of competency statements for Kindergarten teachers to be provided to BDEC to help start of year planning based on student profiles.

Numeracy Initiatives – Program Implementation

<p>Priorities in the 2017-2018 school year:</p>	<p>Leaps and Bounds</p> <ul style="list-style-type: none"> • Leaps and Bounds is a research-based intervention program that is designed to help teachers support students who are struggling in mathematics. An easy-to-use student and teacher resource supports students working below grade level. There are diagnostic assessments for every topic that can clearly pinpoint significant gaps in student learning. It also contains strategic tools for differentiating instruction to enable teachers to build on what students understand and close critical gaps in understanding. • All grade 1 – 9 teachers in BDEC have access to a Leaps and Bounds resource.
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	<p>Math Daily Three</p> <ul style="list-style-type: none"> • Math Daily 3 is a framework for structuring math time so students develop deep conceptual understanding, mathematical proficiency, and a true love of mathematics. • 18 teachers participated in a one-year subscription to the Daily 3 to test if the program is something that enhances their lesson planning. <p>3D – Printing</p> <ul style="list-style-type: none"> • 3D printing is a process in which material is joined or solidified under computer control to create a three-dimensional object by material is adding together. <p>SMART Lessons</p> <ul style="list-style-type: none"> • Pearson Math Makes Sense provides digital SMART Lessons to accompany each lesson from the textbook.
<p>Achieved results:</p>	<ul style="list-style-type: none"> • 100% of grades 1 – 9 teachers have been provided Leaps and Bounds training. They receive ongoing support to utilize and implement the program. • The Math Daily Three Pilot met with mixed reviews. Teachers found that the program did not provide the framework for easy implementation to enhance the stamina of their students. For this reason, the pilot will not continue. • 3D-Printing was initiated in each school. Aurora Research Institute provided multiple one-hour training sessions, through video conference, to help support teachers in utilizing this technology in their schools. Two schools created CTS credit courses that were well received by students. Other schools have brought 3D printing into their classrooms to enhance learning experiences. • Interactive Whiteboard lessons for Math Makes Sense were purchased for all teachers. These lessons are available on Moodle to allow teachers to easily access and utilize them. This initiative was well received and appreciated by teachers. These lessons are provided for all grade 3 – 9 teachers.

Numeracy Initiatives – Leadership and Collaboration

<p>Priorities in the 2017-2018 school year:</p>	<p>The Numeracy Network</p> <ul style="list-style-type: none"> • The numeracy network consists of volunteer teachers from most schools. The invitation to be a part of the network is available for all teachers, with the intent to have one representative from each school. • Members participate in meetings to engage in discussions around research-based math instruction that they can then implement in their classrooms. • Meeting discussions also look at areas where teachers feel they need more support in their math delivery.
<p>Achieved results:</p>	<ul style="list-style-type: none"> • The Numeracy Network met on November 23rd, January 18th, March 14th and May 31st through video conferencing. General discussion centered around helping students navigate math through literacy



	and how to engage in problem solving strategies to encourage student discussions and conceptual understanding. This was not embedded in STIP. An average of 12 teachers participated in the network meetings, who represented classes from Junior Kindergarten to Senior High School. All schools in BDEC had representatives at each meeting, with the exclusion of Moose Kerr School and Inualthuyak School.
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Moodle Learning Management System

Priorities in the 2017-2018 school year:	Teachers are working with the Moodle learning management system in various disciplines for collaboration within a large geographic area. Lesson/unit plans are being developed, as are regionally created and shared resource repositories. All teachers in all schools are involved in this process.
Achieved results:	<ul style="list-style-type: none"> • Moodle Pages were available for reference that supported teaching, student learning and assessment in literacy and numeracy. • A variety of resources, tools and supports related to inclusive schooling practices were made available to program support teachers, teachers, support assistants, and administration. • District assessment schedules, tools, and reporting templates were available to all teachers and administrators on Moodle. • A variety of Math, Science, Social Studies, and English Language Arts courses were created by teachers and have been available to all teachers, upon request, through Moodle. • Four BDDEC teachers involved in Northern Distance Learning were provided 80 minutes per day, for one semester, to create and refine Moodle Courses to be shared with all staff.

Indigenizing Education

Priorities in the 2017-2018 school year:	Schools are indigenizing education in all areas of the curriculum. Evidence of this can be found in the interdisciplinary multi-grade indigenized unit plans submitted to the Council and shared with all teaching staff.
Achieved results:	<ul style="list-style-type: none"> • Access to all unit plans were provided through Moodle to all educators. They were organized by grade and subject content so that teachers could easily access them as needed.

Culture Based Education

Priorities in the 2017-2018 school year:	Schools are creating quality opportunities for students to experience culture-based education. Evidence of this process can be found in the unique on-the-land and culture-based programs each BDEC school directs as approved by the local DEA.
Achieved results:	<ul style="list-style-type: none"> • BDEC Cultural Based Education Gathering June 7-8th, 2017 was held in Inuvik and Gwich'in Territorial Park. • The theme was on Indigenizing Education Dialogue • 15 participants that included Language Teachers, School site cultural committee members, and BDEC staff



	<ul style="list-style-type: none"> • Participants were able to share best practices and develop seasonal cultural calendars • Participants were exposed to proposal writing and • Revisited the implementation of the two foundational indigenous curriculum Dene Kede and Inuugatigiit in their programming • Developed stronger relationships with local resource groups such as Environmental Natural Resources dept. • Stronger network development was created between school leadership & cultural committees. • Traditional and Cultural Protocols were shared by the elders with the participants. • Safety & Liability practices were shared with participants and encouraged to ensure safety measures in place for On-The-Land component of program delivery.
<p>School-level Achieved Results</p>	
<p>Angik School</p>	<ul style="list-style-type: none"> • Throughout the year, there were a number of cultural based projects. In May, through the ECE funded two elders, twice a week, who taught sewing to grade 4 – 12. Approximately 10 students participated in making fur mittens and moccasins. • In April through the Elders Program grades k -12 spent two days ice fishing (10:00 - 3:30). They were accompanied by local guides, elders, staff and parents. Approximately 30 students went each day. The students were taught to ice fish, were served lunch and saw the land. • From the same program, we had a community member teach k – 9 traditional games twice a week during May. All students participated as this was taught during gym class. • We had a mother’s and father’s day lunches for the elders. Grades 7 – 12 helped cook and set up the lunch and distribute gifts to the elders. The gifts were donated by Northern Canada mini projects. • Through the Elder’s Program we had elders visit JK/K, 1-3, 4-6 and 7-9 telling stories about their past. • Through the same program, elders visited 7 – 12 talking about Inuvialuit self - government as well as the local government structure. • We had elders show students K- 9 how to process a goose and make goose soup and bannock. • During the year, we hosted several cultural nights, which included drum dancers and meals. Students 7 – 12 prepared the meals and some of our high school students performed. • Students 4 – 12 helped to prepare a Christmas feast for the community. This was sponsored by the school. • During our graduation ceremony, drum dancers performed and traditional goose and caribou and char dishes were served. This was a community event and sponsored by the school.
<p>Chief Julius School</p>	<ul style="list-style-type: none"> • Sept 28th, 2017. Moose hunting trip was held up Peel River. 4 high school students, 1 Grade 5 student. 2 support assistants (SAs), 3 Elders and 1 resource person attended.



	<ul style="list-style-type: none"> • Sept 28th, 2017. Day trip to school camp. 9 JK students and 10 Kindergarten students attended with 3 school staff and 3 resource people. • Sept 29th, 2017. Day trip to 8 miles. 13 Grade 3/4 students, 8 Grade 8/9 students attended with 2 school staff, 2 elders, and 1 resource person. • Sept 29th, 2017. Day trip to school camp. 16 Grade 1/2, 11 Grade 7/8 students attended with 3 school staff and 3 resource people. • Oct 3rd, 2017. Day trip to Lost Patrol Monument with RCMP. 10 students from grade 8 – 12 attended with 1 school staff, 3 resource people, and 2 elders. • Nov 14-16th 2017. Day trips to check fish net in Tsiigehtchic. 7 high school students, 3 Grade 7/9 students and 1 Grade 5 student attended with 2 school staff. • Nov 30th, 2017. Day trip to school camp. 12 Grade 2/3 students and 8 high school students attended with 2 school staff, 1 resource person, and 2 elders. • Nov 1st, 2017. Day trip to school camp. 16 Grade 1/2 students and 8 high school students attended with 3 school staff and 2 resource people. • Dec 4th, 2017. Day Trip to school camp. 11 grade 7/8 students and 8 high school students attended with 3 school staff and 2 elders. • Dec 6th, 2017. Day trip to school camp. 7 JK students, 11 Kindergarten students, 7 Grade 8/9 students and 8 high school students attended with 6 school staff and 2 elders. • Dec 8th, 2017. Day trip to school camp. 11 high school students attended with 2 school staff and 1 elder. • Dec 15th, 2017. Jiggling on the Peel River. 18 high school students attended with 2 school staff and 1 elder. • Mar 16th, 2018. Day trip to school camp. 8 JK students and 10 kindergarten students. • Mar 19th – 23rd, 2018. Overnight trip to Rock River. 10 Grade 7/8 students attended with 2 school staff, 2 elders, and 4 resource people. • Mar 22nd, 2018. Day trip to school camp. 12 Grade 2/3 students attended with 2 school staff and 3 elders. • Apr 25th – 27th, 2018. Overnight trip to school camp. 17 Grade 5/6 students attended with 2 school staff and 2 elders. • May 1st and 2nd, 2018. Day trips to school camp. 13 Grade 2/3 students attended with 2 school staff and 2 elders. • Jun 4th – 8th, 2018. Overnight boat trip up the Peel River. 18 Grade 8/9 students attended with 1 school staff, 2 elders, and 1 resource person.
<p>Chief Paul Niditchie School</p>	<ul style="list-style-type: none"> • In CPNS, key cultural activities occurred at least twice each Quarter (8x/year) in JK-G5 classrooms, and at least once a month in G6-G9 classrooms. • The types of relevant and authentic key cultural activities that took place in CPNS included: <ul style="list-style-type: none"> ○ JK-G9 - observance of Dene laws, celebrating culture with the community



	<ul style="list-style-type: none"> ○ G3-G9 - traditional sports & Dene games, traditional skills like meat preparation & preservation, medicine preparation, sewing ○ G6-9 - camp preparation, service learning ● In CPNS the community was involved with planning and/or implementing about half of the key cultural activities. These partnerships included: <ul style="list-style-type: none"> ○ Outdoor first aid, canoe & water safety – ENR officer, TCC bylaw officer, TCC recreation coordinator, NWT Recreation canoe instructor ○ Traditional meat preparation & preservation, traditional medicines – Gwich'in Language Center ○ Traditional holiday traditions – Gwich'in Language Center, Community Health & Wellness Elder's program ○ Inuit & Northern games – MACA ○ Hunting & trapping camps – ENR, DGO, TCC bylaw officer, TDEA, Gwich'in Language Center, TCC, OTLC
<p>East Three Elementary School</p>	<ul style="list-style-type: none"> ● Elders in the Schools program: Elders In our four Grade 3 classes learned about local vegetation and their medicinal uses. The Elders provided storytelling classes. ● Two Elders in our Inuvialuktun and Gwich'in language classes assisted with the instruction around the following culture-based activities: <ul style="list-style-type: none"> ● Food Preparation: plucking and cooking of geese, making bannock, cutting up of the meat from the moose caught during school hunt; made soup and prepared dry meat. ● Sewing Projects: Made tapestries depicting different cultural scenes; Grade 6 students created their graduation stolls with embroidery and beadwork; All Grade 1 to Grade 6 students made various beaded bracelets and broches as gift offerings for Christmas, Valentines, and Mother's Day. ● Traditional Basket Making: 20 Grade 3 students participated in traditional will basket making with an elder over a three week period.
<p>East Three Secondary School</p>	<p>East Three Secondary School prioritized culture-based education. Its teachers developed original and unique lesson and unit plans, which they shared on our regional Moodle site. A Professional Learning Community created phrase posters that were placed in all classrooms, with common phrases in both Gwich'in and Inuvialuktun. E3SS created an Indigenous Cooking course for senior high students, where traditional foods and recipes were shared. A new music program was implemented, with a priority to integrate Indigenous music and theatre. The On the Land Program offered rich cultural activities and practices for all students. E3SS hosted the Annual Northern Dene Games Summit, featuring all regional schools competing in Northern games over a week.</p> <ul style="list-style-type: none"> ● Moose Hunt – 10 students ● Wood for Elders – 8 students ● Field Trip to Reindeer Crossing – 14 students ● Wilderness First Air Trip – 10 students ● Sitigi Lake Trip – 4 students



	<ul style="list-style-type: none"> • Grade 7 Muskrat Trapping – 40 students • Grade 8 Muskrat Trapping – 22 students • Girls Wellness Camp – 9 students • Northern Dene Games Summit – 275 students (as well as regional participation from community schools) • Goose Hunt – 6 students • Ivvavik National Park Trip – 9 students • Gwich'in Campground Gr 7 – 20 students • Gwich'in Campground Gr 8 – 24 students • Gwich'in Campground Gr 9 – 35 students
<p>Helen Kalvak School</p>	<p>September:</p> <p><u>Kakiavak Making (Fish Spear) Grades 6 – 9</u> This project was done in partnership with the local elders group – Elder Instructor: Kate Inuktalik Students worked with two elders in the shop learning about traditional fishing methods, sustainability, seasonal changes, traditional stories and mythology; all while learning to build a Kakiavak. The lesson was tied into ELA, Social Studies and Math outcomes: ELA – mythology, oral tradition Social Studies – local history, climate change, seasonal change, Math – measurement, computation</p> <p><u>Edible/Medicinal Plant Collection: Grades 1 – 9 (aligned with the science curriculum – plant units)</u> Project done in partnership with Elders Committee – Elder Instructors: Mary Akoakhion, Mary Kudlak Teachers align their science units to teach the section on plants in early September. Elders co-taught plant science with classroom teacher, fusing traditional knowledge with modern understanding. In later sessions, the Elders took the classes to areas where they could find specific plants in order to teach students how to select, prepare and use the plants.</p> <p>October:</p> <p><u>Community/Land Mapping: Grades 10 – 12</u> Partnership with Energy and Natural Resources: Colin Okheena Elder Instructor: John Alikamik, Allen Joss Teachers began lessons regarding the local area and taught student how to read and build maps. Once the basic skills were taught, community elders joined the classes and taught students about place names, traditional methods of traveling and marking the land.</p> <p><u>Print Making: (Art Class) Grades J.K. - 12</u> Partnership with local elders – Elder Instructors: Susie Malgokak, Louis Nigiyok, Helen Olifie Local expert print makers joined classes during their art classes to pass on the skill of printmaking. Younger students learned the technique of</p>



printing while more mature students learned how to create original stencils to make their own one of a kind print.

Aulatit and Fish Hook Making: Grades 10 - 12

Partnership with ENR – Elder Instructor: Adam Kudlak

Students worked with local elders to learn the skill of making their own traditional Aulatit (fishing stick). For those who have already mastered this skill, the expert taught the skill of making traditional fishhooks.

November:

Musk-Ox harvest (On the land safety, sustainability, traditional food preparation) Grades 10 - 12

Partnership with ENR & Justice Committee – Elder Instructor: John Alikamik, Joseph Haluksit, Ross Klengenberg, Alan Pogotak, Tony Alanak

Working with teachers, ENR, Ulukhaktok Hunters and Trappers, RCMP, Search and Rescue and local elders, taught the students the basics of on the land safety and planning for travel. Prior to the harvest students were taught how to make snow shelters, set up tents, use a GPS, Sat Phone, etc... and create a safety plan. Once everything was in place, students submitted their travel and safety plans to the office along with their completed packing checklist. On the day of the hunt students were treated to traditional stories from elders, good food and several planned stops to discuss important land markers, traditional places names of importance and were given hands on opportunities to practice safe traveling procedures. Students after a successful harvest the worked closely with elders to ensure the meat and hide were correctly prepared. The teacher used this time to talk about the biology of the animal, teaching them organ names; while elders assisted with the Inuinnaqtun names of the same organs. Upon return to the school all students in the school assisted with the cleaning of the hides and separation of meat. On the last day, we sent the students who were on the hunt around to elders in the community to share their harvest. Some meat was kept back to teach student how to make dry meat and cook healthy meals.

December:

Stars and Constellations: Grades 1 – 9 (Aligned with Science curriculum unit on space)

Partnership with local elders – Elder Instructor: Agnes Kuptana, Walter Olifie

Local elders join with the science classes to discuss traditional stories and uses of the constellations.

(Science units on space)

Drum Dance: Grades J.K. – Grade 12 (Physical Education unit on Dance)

Partnership with Ulukhaktok Western Drum Dance – Instructors:

Justin Memogana, Bryann Memogana, Susie Malgokak, Louisa Nigiyok

Local Drum Dance groups were invited into our Gym classes for two weeks to teach our students the songs, stories and movements of their respective drumming styles.

(Physical Education Units on Dance)

January:

String Games: Grades J.K. – Grade 9 (Inuinnaqtun Class)

Local Elders – Donald Inuktalik, David Kuptana

Using local elders in the classroom students were taught about the important role string games played while living on the land. Elders showed the kids the movements while telling stories.

Return of the Sun: J.K. to Grade 12

Partnership with Hamlet Special Events, Elders Committee, UCC -

The School collaborated with the community to put on a return of the sun celebration. The event included stories by elders, traditional games, drum dance, a community feast and the feeding of the sun ceremony.

February

Family trees: J.K. to grade 12

Local Elders: Mary Kudlak, Annie Goose, Joyce Banksland, Judy Okheena

Students invited family members to the school in order to build their understanding of family connections and together they began the construction of a family tree.

Kamatik Making: Grades 6 -7 (Aligned with Math unit in measurement)

Partnership with ENR, Elders Committee: Elder Instructor: David Kuptana, Ron Kallak, Colin Okheena

Local Elder experts worked alongside the teachers in the school shop. During the weeklong process, high school students learned about measurement, volume, shop safety, safe use of power tools and traditional building methods. In the end, the Elder and students built a Kamatik that was gifted to the elder as a thank you for sharing knowledge.

March

Bannock Making and Story Telling: J.K. to Grade 12

Elder Instructor: Helen Kitekudlak, Heather Okheena, Judy Okheena, Sarah Kuptana

Grade 1 – 9 student worked with a local elder to make bannock and pass on the oral tradition of storytelling.

Musk-Ox harvest 2 (On the land safety, sustainability, traditional food preparation) Grades 7 - 9

Partnership with ENR & Justice Committee – Elder Instructor: John Alikamik, Joseph Haluksit, Ross Klengenberg, Alan Pogotak, Tony Alanak

Working with teachers, ENR, Ulukhaktok Hunters and Trappers, RCMP, Search and Rescue and local elders, taught the students the basics of on the land safety and planning for travel. Prior to the harvest students were taught how to make snow shelters, set up tents, use a GPS, Sat Phone, etc... and create a safety plan. Once everything was in place, students submitted their travel and safety plans to the office along with their completed packing checklist. On the day of the hunt students were treated to traditional stories from elders, good food and several planned stops to discuss important land markers, traditional places names of important and given hands on opportunities to practice safe traveling procedures. Students after a successful harvest the worked closely with elders to ensure the meat and hide were correctly prepared. The teacher used this time to talk about the biology of the animal, teaching them organ names; while elders assisted with the Inuinnaqtun names of the same organs. Upon return to the school, all students in the school assisted with the cleaning of the hides and separation of meat. On the last day, we sent the students who were on the hunt around to elders in the community to share their harvest. Some meat was kept back to teach student how to make dry meat and cook healthy meals.

Drum Making Workshop: Grades 10 – 12

Partnership with UWDD, Elders – Instructors: Justin Memogana, Logan Memogana, Devon Notaina (student)

Interested students were taught by local experts in how to bend wood, stretching both traditional hide and modern drum skins and tuning a drum. On completion of their drums, students were instructed in drumming, singing and taught the stories behind the songs.

Musk-Ox harvest 3 (On the land safety, sustainability, traditional food preparation) NDL Students

Partnership with ENR & Justice Committee – Elder Instructor: John Alikamik, Joseph Haluksit, Ross Klengenberg, Alan Pogotak, Tony Alanak

Working with teachers, ENR, Ulukhaktok Hunters and Trappers, RCMP, Search and Rescue and local elders, taught the students the basics of on the land safety and planning for travel. Prior to the harvest students were taught how to make snow shelters, set up tents, use a GPS, Sat Phone, etc... and create a safety plan. Once everything was in place, students submitted their travel and safety plans to the office along with their completed packing checklist. On the day of the hunt students were treated to traditional stories from elders, good food and several planned stops to

discuss important land markers, traditional places names of important and given hands on opportunities to practice safe traveling procedures. Students after a successful harvest the worked closely with elders to ensure the meat and hide were correctly prepared. The teacher used this time to talk about the biology of the animal, teaching them organ names; while elders assisted with the Inuinnaqtun names of the same organs. Upon return to the school, all students in the school assisted with the cleaning of the hides and separation of meat. On the last day, we sent the students who were on the hunt around to elders in the community to share their harvest. Some meat was kept back to teach student how to make dry meat and cook healthy meals.

April

Seal Harvest: Grades 6 – 7, Grades 8 – 9, High School and NDL Students (separate hunts)

Partnership with ENR, Elders Committee – Elder Instructor: Allen Joss, Cora Joss, Cory Joss

High School Students joined local hunters and their teachers to travel across the spring ice in search of young seals. During the harvesting sessions, they explored the local landscape, heard hunting stories, learned about ices safety and visited traditional locations. Once the harvest was completed the seals were skinned, pelts prepared and meat distributed to local elders.

May

Migratory Bird Harvesting: Grades 10 – 12

Partnership with Hunters & Trappers Committee ENR and Elders Committee – Elders Instructor: Adam Kudlak, Ross Klengenber, Jack Akhiatak

High School student accompanied the elder mentors out on the land to traditional Inuit rock blinds, where families have hunted for years. There they learned about the importance of animal migration, how to lure geese and listened to many stories, along with class discussion on migrations and animal navigation. Once the harvest was over, they plucked, cleaned and distributed the geese to local elders.

Year Long:

Arctic Sports: I.K. to Grade 12

Local Experts: Gary Okheena, Justin Memogana, Byran Okheena

Several times during the year a local Arctic Sports Expert along with an elder, joined with our students in Physical Education to teach students about traditional games and their purpose.

	<p><u>Science Curriculum Connections:</u> Elders were asked to join class discussions around the weather, changing climate, ice flow, glaciers, water, life cycles, etc. in order to share their traditional knowledge alongside of the modern scientific views.</p> <p><u>Fox Trapping: Grades 6 to 9</u> Partnership with Hunters and Trappers Committee, ENR – Elder Instructors: John Alikamik, Colin Okheena, Nathan Okheena, Tony Alanak Collaborated with Ulukhaktok Hunter and Trappers, and ENR the school brought classes out on the land to learn from elders about traditional rock traps, modern quick kill traps, listened to stories and learned how to prepare a fox for sale.</p>
Inualthuyak School	<ul style="list-style-type: none"> • In collaboration with Parks Canada, an on-the-land program was partially funded by Inualthuyak School, to support Parks Canada’s delivery, in conjunction with local guides, 37% of students participated in a sealing, fishing, sewing, carving, hiking, rug hooking, gun safety, and making of cultural one week.
Mangilaluk School	<ul style="list-style-type: none"> • Cranberry Picking - JK - 8 - 168 students, 4 elders • Arctic Sports - JK - 12 PE 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 - 2 elders • Cultural Art Class - 22 students - 2 elders • Cultural Shop Class - 5 students - 2 elders • Cultural Sewing - Grade 1, Grade 4/5A, Grade 7/8 - 57 students - 4 elders • Fire Starting / Snow Shelters - 22 students - 1 elder
Moose Kerr School	<ul style="list-style-type: none"> • Berry Picking- Aboriginal Language Classes K-9 • Grandparents Day- School wide • Gwich'in / Inuvialuit / Aboriginal days • Community Feast- Students, Parents, Community and Staff • Orange T-shirt recognition day • Artic Winter Games ACC grade 8-12 • BDEC Friendship Games 5-9 • Elders Luncheon with traditional foods- Elders, Language teachers, visits from students in lower grades hosted 3 in total



	<ul style="list-style-type: none"> • PE unit Gym class Lisa S teacher grade 3&4 .Shannon Inuvialuit Language teacher gave terminology for the unit the students were doing • Parents Open House School wide • Story telling/legends- Elders school wide • Moose Hunt Grade 6/7 • Exchange students and MKS high school students • Cultural Exchange Mississauga, Ont. High school MACA came to showcase traditional games • Elders on site for the month of March- Aboriginal language instructors/school wide • Traditional Dene Games grade 5-8 • Nitchit tsal (little girls)/ Gladys Edwards CHR • Science fair/ grades 5/6/7/8 Students used culture to showcase projects • Muskrat camp K-9 • Ivvavik Park- grade 9
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Student Outcomes and Success

Outlined below are results on programs and activities implemented to support academic achievement and to improve student attendance.

Literacy Initiatives – Assessment

Priorities in the 2017-2018 school year:

Reading Assessment – Fountas and Pinnell Benchmark Assessment (4-9)

Background: It was determined that Student reading data was not accurately reflecting student capacity specifically in reading comprehension. It was determined that part of the challenge was the type of reading assessment being used to gather the data. The Fountas and Pinnell Benchmark Assessment System 3rd Edition was purchased for each school and teachers in Grades 4-9 were trained on delivery. Toward the end of the school year Grades 1-3 teachers were also included in this training which will continue through the first quarter of the 2018-2019 school year. So by the end of the 2018-2019 school year we will have a consistent and universal data collected that better informs us about student achievement in reading.

Writing Assessment – 2nd Year of 3 Year Pilot Project - District Wide Write (K-12)

Background: It was decided in September 2016 that a district writing assessment should be put in place to give BDEC a better understanding of student achievement in writing. It is also designed to support teacher

	<p>capacity in better understand best practices in writing pedagogy. As Per the collective decision, it was also determined that using the assessment to reduce teacher and student reticence in teacher and learning in the writing classroom needed to be addressed. A team of teachers from across the district gathers to work on creating and tweaking an assessment that suits the district context while also reflecting the curriculum expectations in English Language Arts are at levels. The District Wide Write is currently working through a 3 year cycle pilot project. The genre of focus for each part of the cycle includes: Year 1: Expository-Non-Fiction (2016-2017) Year 2: Narrative (2017-2018) Year 3: Expository-Functional/Persuasive (2018-2019)</p>
<p>Achieved results:</p>	<p>Reading Assessment – Fountas and Pinnell Benchmark Assessment</p> <ul style="list-style-type: none"> • From September to June 100% Grades 5-9 teachers implemented the use of Fountas and Pinnell Benchmark Assessment to gain a more accurate view of student achievement. <ul style="list-style-type: none"> ○ Due to this being a new assessment resource, accurate baseline data will not be available until after November 30, 2018. <p>Writing Assessment – 2nd Year of 3 Year Pilot Project – District Wide Write</p> <ul style="list-style-type: none"> • In September, all schools had students from Gr 1-12 participate in the beginning of the year District Wide Write Assessment. (Kindergarten students are not included at this time based on the understanding that formal assessments within the play-based environment for formative purposes are not used in the same way are in Grades 1-12.) In April, all schools had students from Gr 1-12 participate in the District Wide Write Assessment to look at the learning growth in that particular genre of focus. Kindergarten students are included during the spring assessment to gather portfolio data to share with the Grade 1 teacher for the following year. <ul style="list-style-type: none"> ○ Aggregate growth data is not currently available as this is still in a pilot project cycle.

Literacy Initiatives – Program Implementation

<p>Priorities in the 2017-2018 school year:</p>	<p>Balanced Literacy Resources – Gr 1-6. <i>Literacy Place Early Years (K-3) and Literacy Place Moving Up (Gr 4-6)</i></p> <p>Background: Literacy Place resources were purchased in the 2016-2017 school year after determining that teacher capacity building in understanding best practices in English Language Arts Pedagogy was needed along with resources that supported this same instructional practice. During the course of 2017-2018 school year, the first year of implementation began with a district focus specifically on building teacher capacity in gradual release balanced literacy framework. The training provided through the course of the year was specifically in Reading Instruction (Structured Read Aloud, Whole Group Shared Reading, Small</p>
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Group Shared Reading, Guided Reading, and Independent Reading). There is a 3-year implementation plan in place with 2017-2018 being year 1 of the 3-year plan.

Junior Kindergarten and Kindergarten Integrated Curriculum.

Background: Education Culture and Employment began their mandated Junior Kindergarten and Kindergarten Integrated Curriculum Document for instruction in all Northwest Territories during the year of 2017-2018. Although some training was provided for teachers of these levels in Yellowknife, it was determined that the best way to build capacity and support these teachers was by creating a district collaborative group that would further support each other over the course of the school year.

Literacy in the Disciplines – Reading Apprenticeship.

Background: 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 Grade 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. BDEC 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. We also have a principal and the Literacy and Math Consultants participating in the training. The teachers involved in each content area are working collaboratively to plan and deliver instruction that matches the model. The group meets periodically to discuss progress, challenges, and next steps.

Pilot Programs

Background: There are a number of pilot programs currently in implementation across the District in the area of Literacy, some of which are district wide while others are specific to a particular school.

Across the district, we are revisiting our Teacher Coaching framework outside of what is delivered through Inclusive Schooling. We just completed the 2nd Year of the District Wide Write 3-Year Pilot. We have also just

completed the first year of 3-Year Pilot of Co-Constructed Collaborative courses for our Grade 8 and 9 English Language Arts students. As mentioned in the section above, we are also working to better support our Junior Kindergarten and Kindergarten teachers by creating a collaborative support group that leverages some of the expertise and knowledge within the group itself.

At the local school level we are piloting different designs of reading intervention models that suit the needs of the students, but also the daily operations of the local school.

When the pilots have completed their term, data will be available to report on the impact on student achievement.

Fountas and Pinnell Benchmark Assessment 3rd Edition (K-9).

Background: As mentioned in the above section the Fountas and Pinnell Benchmark Assessment 3rd Edition was adopted in BDEC as our universal benchmark reading assessment resource. Previous programs used were not depicting the true reading level of an individual student, specifically in the area of comprehension. As well, overlapping programs with different approaches was not giving the district an accurate picture of reading data across grade levels. Therefore, the Fountas and Pinnell assessment system, known for its rigour in the comprehension component, is a better choice to give teachers an idea of where students are achieving and thus giving them a much clearer picture on how to inform their instructional practice. *Note: The baseline data district wide will be available after Quarter 1 of the 2018-2019 school year.*

Learning Forward Academy – Professional Development

Background: The Learning Forward Academy is an extended learning experience that takes place over two and half years. It immerses members in a model of inquiry and problem-based learning. Academy members work collaboratively to gain knowledge to solve significant student learning problems in their schools, districts, or organizations. The Math and Science Program Coordinator and Literacy Program Coordinator are currently participating in the Learning Forward Academy class of 2019. During this process of professional learning, the coordinators/consultants continue to work closely with all school leaders district wide to keep the process as collaborative and relevant as possible. The intent is for this ongoing learning to be used in helping support the work of increasing teacher capacity in instructional practice, cultural teaching and teacher planning through professional development design. We surmise that this will be one of the contributing factors in increasing the level of student engagement and decreasing the level of annual teacher turnover.

<p>Achieved results:</p>	<p>Balanced Literacy Resources:</p> <ul style="list-style-type: none"> • During Year 1 of 3 for Literacy Place (1-3 Early Years & 4-6 Moving Up) implementation 41 teachers from Grades 1-6 received coaching cycles on implementation and delivery of gradual release reading structures for the English Language Arts classroom. <ul style="list-style-type: none"> ○ Student data will be tracked through the Reading Benchmark assessments, 3-year aggregate data for AATs, and the DWW. However, since we are still in the midst of training teachers to use the resources as well as piloting the assessment, the aggregate growth data is not yet available. <p>Junior Kindergarten Integrated Curriculum:</p> <ul style="list-style-type: none"> • Debbie Mutford (Education Culture and Employment) came up to lead a full day training and collaboration session with 11 our Junior Kindergarten & Kindergarten teachers across the district. The overall session was called: <i>A Child's Work is Play</i>. It was organized into six sessions in the following areas: Importance of Play (Play-based Learning, NWT JK/K Curriculum and Teacher Guide); Planning for Play (Classroom arrangements, Connecting Curriculum, Scheduling, Centres); Observation for Learning, Assessment, Reflection (Asking questions to extend students' learning, Asking questions for assessment, Asking questions for reflection and problem-solving); Play in Action (Children in the classroom); Questioning for Learning, Assessment, and Reflection (Reviewing previous sessions' observations made in the classroom, Asking purposeful questions to extend learning, assess, and reflect); Your Turn: Sharing is Caring (Collegial sharing of ideas, resources, problem-solving, etc, sharing successes and challenges) <ul style="list-style-type: none"> ○ This was to further support and continue the training received in Yellowknife that was hosted by the Education Culture and Employment Department. They continued to collaborate over a setting up designated social media page (something similar to a private Facebook page) for all of them to use to communication with each other and to support best practice and ideas in implementation. ○ Student data was not be gathered in relation to this teacher training. <p>Literacy in the Disciplines – Reading Apprenticeship</p> <ul style="list-style-type: none"> • Three English Language Arts teachers and two Math teachers from the district received the second year of training for Literacy in the Disciplines. This team met bi-monthly to discuss progress of implementation and opportunities for collaboration across distance. Further work on technology challenges and timing around different school schedules were worked through as the collaborative efforts between Inuvik and Tsiighetchic in this particular area continue.
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	<ul style="list-style-type: none"> ○ At this stage in the training and implementation we are currently not able to directly assess direct impact on student achievement <p>Pilot Programs</p> <ul style="list-style-type: none"> ● Until the pilot programs are complete, aggregate data will not be available. <p>Fountas and Pinnell Reading Benchmark Assessment 3rd Edition</p> <ul style="list-style-type: none"> ● All teachers from Gr K-9 in every school (for the exception of Sachs Harbour, Tsiighetchic, and Paulatuk) received training on implementation and delivery of the Fountas and Pinnell Reading Benchmark Assessment. The missing schools will receive the aforementioned training in September 2018. The intention is that student data collected will increase in accuracy by June 2019. <ul style="list-style-type: none"> ○ Due to this being a new assessment resource, accurate baseline data will not be available until after November 30, 2018. <p>Learning Forward Academy – Professional Development</p> <ul style="list-style-type: none"> ● Currently within the Learning Forward Academy, the Learning Plan 2 (assignment) has been completed including Research Synthesis, Change Theory, and Logic Model and ultimate SMART Goal. The problem of practice referenced in the 2017-2018 Operating Plan has been revised to read : <p><i>“Based on chronic underachievement with regard to our students’ achievement and attendance, we need to increase teacher capacity through differentiated/broad based and inclusive professional learning design for all teachers and support staff delivering literacy instruction in Junior Kindergarten through Grade 12, during September 2017 to June 2020 in all Beaufort Delta Schools. This will be accomplished by developing a new learning designs based on the student achievement and teacher perception data collected that best meets the needs of our district (individuals, schools, communities, and district). Note, increasing teacher capacity in literacy encompasses the territorial education department initiative of Indigenizing education.”</i></p> <ul style="list-style-type: none"> ○ As we move through the 2.5-year academy, information on the impact on student achievement data will not be available until the academy is complete.
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Literacy Initiatives – Leadership and Collaboration

<p>Priorities in the 2017-2018 school year:</p>	<p>The Literacy Network</p> <p>Background: Literacy Network is comprised of a team of teachers from various areas of English Language Arts Instruction from across the district. The team is headed by the Literacy Program Consultant/Coordinator and meets 5-7 times a year either through ‘face to face’ meetings or video</p>
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	<p>conferencing to develop resources and discuss ways to improve the literacy programming in the schools and district.</p> <p>Professional Learning and Development</p> <p>Background: During the course of the school year, the Literacy Consultant provides different opportunities for teachers and other personnel in the district to choose professional development related to the literacy practices and initiatives that are happening throughout the district. This is over and above training and in-service provided to teachers with program adoption and implementation.</p>
<p>Achieved results:</p>	<p>The Literacy Network</p> <ul style="list-style-type: none"> • The Literacy Network for 2017-2018 had 13 members. There was representation from each school with the exception of Sachs Harbour. The team met 6 times through the school year from which small collaborative action groups met separately to work on the different ELA initiatives taking place throughout the district. <p>Professional Learning and Development</p> <ul style="list-style-type: none"> • Professional Learning and Development occurred district wide during the Aug 2017 district in-service. Approximately 40 teachers from Grade 1-6 English Language Arts were introduced and given time to discuss and plan with the new balanced literacy resources. Approximately 15 teachers from Grade 5-9 teachers were given a preliminary training session on the Fountas and Pinnell Benchmark Assessments. <ul style="list-style-type: none"> ○ As we are still in the training and implementation phase with this resource, direct impact on student data is not ready to be assessed • The Beaufort Delta Teachers Conference took place Feb 22 and 23. Sessions for English Language Arts offered a deep dive into better understanding the gradual release process in reading instruction and how that applies to the new resources. Since the Northwest Territories Teacher Association (NWTTA) Collective Agreement states that professional development is determined by individual teacher choice, this was not a mandated session. Approximately 22 teachers from across the district in Grades 1-6 participated on Day 1 and 15 teachers participated on Day 2. <i>(This was followed by 6 weeks of mandatory training on guided reading through instructional coaching cycles for 41 Grades 1-6 teachers across the district.)</i> <ul style="list-style-type: none"> ○ As we are still in the training and implementation phase with this resource, direct impact on student data is not ready to be assessed



<p>Priorities in the 2017-2018 school year:</p>	<p>Common Math Assessments (CMAs)</p> <ul style="list-style-type: none"> • The CMAs are unit tests that were designed by BDEC teachers that cover every unit, from grades 2 – 9, in the Math Makes Sense textbook. • CMAs are to be administered by all teachers, to all students (excluding specific students that have different goals within their individual education plans, or student support plans) that are taking grade 2 – 9 math. • The CMA results are to be provided to BDEC quarterly from each school, to monitor success of students and provide support to teachers who may be falling behind in their curriculum. <p>Grade 1 teachers have an end of year exit test in place of unit tests.</p>
<p>Achieved results:</p>	<ul style="list-style-type: none"> • Data from the CMAs for all students has been collected and placed into Dossier (an online assessment database that all teachers have access to). • Teachers can the use historical CMA data to help drive the instruction and goals of their students, developing a more complete classroom portfolio for Student Centered Learning.
<p><i>Numeracy Initiatives – Program Implementation</i></p>	
<p>Priorities in the 2017-2018 school year:</p>	<p>Leaps and Bounds</p> <ul style="list-style-type: none"> • Leaps and Bounds is a reseach-based intervention program that is designed to help teachers support students who are struggling in mathematics. It is an easy-to-use student and teacher resource that supports students working below grade level. There are diagnostic assessments for every topic that can clearly pinpoint significant gaps in student learning. It also contains strategic tools for differentiating instruction to enable teachers to build on what students understand and close critical gaps in understanding. • All grade 1 – 9 teachers in BDEC have access to a Leaps and Bounds resource. <p>Math Daily Three</p> <ul style="list-style-type: none"> • Math Daily 3 is a framework for structuring math time so students develop deep conceptual understanding, mathematical proficiency, and a true love of mathematics. • 18 teachers participated in a one-year subscription to the Daily 3 to test if the program is something that enhances their lesson planning. <p>3D – Printing</p> <ul style="list-style-type: none"> • 3D printing is a process in which material is joined or solidified under computer control to create a three-dimensional object with material being added together. <p>SMART Lessons</p> <p>Pearson Math Makes Sense provides digital SMART Lessons to accompany each lesson from the textbook.</p>
<p>Achieved results:</p>	<ul style="list-style-type: none"> • Leaps and Bounds has been used to diagnose and create intervention strategies for some students. As this is a program that can be quickly administered for any unit within the math curriculum, implementation numbers were not measured.



	<ul style="list-style-type: none"> • Two schools created 3D printing classes (Helen Kalvak and Chief Julius School) where students earned Career and Technology Studies (CTS) credits that they could apply to their graduation. Aurora Research Institute held three distance webinars to help teachers utilize their 3-D printing technology. Mangilaluk School, Helen Kalvak School, Chief Julius School, Angik School, Chief Paul Niditchie School, East Three Secondary School, and East Three Elementary School participated in the webinars. • As the SMART Lessons cover every lesson in Math Makes Sense, for grades 3 – 9, their full usage is difficult to measure.
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Numeracy Initiatives – Leadership and Collaboration

Priorities in the 2017-2018 school year:	<p>The Numeracy Network</p> <ul style="list-style-type: none"> • The numeracy network consists of volunteer teachers from most schools. The invitation to be a part of the network is available from all teachers, with the intent to have one representative from each school. • Members participate in meetings to engage in discussions around research-based math instruction that they can then implement in their classrooms. • Meeting discussions also look at areas where teachers feel they need more support in their math delivery.
Achieved results:	<ul style="list-style-type: none"> • The Numeracy Network met on November 23rd, January 18th, March 14th and May 31st through video conferencing. General discussion centered around helping students navigate math through literacy and how to engage in problem solving strategies to encourage student discussions and conceptual understanding. This was not embedded in STIP. An average of 12 teachers participated in the network meetings, who represented classes from Junior Kindergarten to Senior High School. All schools in BDEC had representatives at each meeting, with the exclusion of Moose Kerr School and Inualthuyak School.



School Staff Recruitment and Retention

The BDDEC is responsible for ensuring that schools are resourced to meet the priorities and needs of students. Tables below provide details on budgeted and actual General School, Inclusive Schooling, and Aboriginal Language staff for the 2017-18 school year.

Recruiting teachers in the Beaufort Delta region is becoming increasingly difficult. The overall the number of teacher applicants this year was down. We were unable to fill 1 teaching position within the district the year. There were no qualified substitute teachers available in any of our communities.

The BDDEC actively recruits on 5 platforms, in partnership with ECE and the Inuvialuit Regional Corporation. Staff also visited three universities and presented to education faculties and students on the Beaufort Delta region and opportunities for teaching within our region.

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	3.5	0	0	0	0	0	0	12.5
	E3E		26	0	1	2.5	1	0	0	0	30.5
	E3S		18.5	0.5	0.8	2.5	1	0	0	0	23.3
	Moose Kerr		9	0	1	1.25	0	0	0	0	11.25
	Chief Julius		11.5	0	1	1.85	0	0	0	0	14.35
	Chief Paul Nitidchie		3	0	0.8	0.5	0	0	0	0	4.3
	Mangilaluk		14	0	1	1.62	1	0	0	0	17.62
	Inualthuyak		1	0	0	0.5	0	0	0	0	1.5
	Helen Kalvak		9	0	1	0.75	0	0	0	0	10.75
	Angik		5	0	0.8	0.6	0	0	0	0	6.4
	TOTAL		9	97	4	7.4	12.07	3	0	0	0
Actual	Regional Office	8.5	0	3	0	0	0	0	0	0	11.5
	E3E		29	1	1	2.5	1	0	0	0	34.5
	E3S		20	1	0.87	3.5	1	0	0	0	26.37
	Moose Kerr		9	0	1	1.25	0	0	0	0	11.25
	Chief Julius		12.5	0	1	2	0	0	0	0	15.5
	Chief Paul Nitidchie		3.5	0	0.8	0.47	0	0	0	0	4.77
	Mangilaluk		14	0	1	1.87	1	0	0	0	17.87
	Inualthuyak		1.5	0	0	0.25	0	0	0	0	1.75
	Helen Kalvak		8.9	0	1	0.75	0	0	0	0	10.65
	Angik		5	0	1	0.5	0	0	0	0	6.5
	TOTAL		8.5	103.4	5	7.67	13.09	3	0	0	0

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

Annual Report 2017-2018

Table 5: Budgeted and Actual Person Years for Inclusive Schooling and Aboriginal Language Staff.

School	Inclusive Schooling (IS) Staff										Aboriginal Language (AL) Staff			
	Regional IS Coordinator		Program Support Teachers ³		Support Assistants		Wellness Counsellors		Magnet Facilities		Total IS Staff		Total AL Staff	
	B [†]	A ^{**}	B	A	B	A	B	A	B	A	B	A	B	A
Regional Office	1	1			13.72						14.72	1		2
E3E			2	2	2.4	7.6	1	1	0	0	5.4	10.6	2.25	1.75
E3S			2	2	2.4	2.4	1.5	1	0	0	5.9	5.4	1.5	1.25
Moose Kerr			1	1	2.4	3.2	0	0	0	0	3.4	4.2	2	2
Chief Julius			1.5	1.5	0.8	4	0	0	0	0	2.3	5.5	1	1
Chief Paul Nitidchie			1	0.5	0.4	1.7	0	0	0	0	1.4	2.2	0.5	1
Mangilaluk			2	2	1.6	3.2	1	1	0	0	4.6	6.2	2	2
Inualthuyak			0	0.5	0.4	1.6	0	0	0	0	0.4	2.1	0.5	0.5
Helen Kalvak			1	1.1	1.6	1.6	0	0	0	0	2.6	2.7	1	1
Angik			1	1	0.8	1.6	0	0	0	0	1.8	2.6	1	1
TOTAL	1	1	11.5	11.6	26.52	26.9	3.5	3	0	0	42.52	42.5	11.75	13.5

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 concerning 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.

Table 6: Compliance of Program Support Teachers and Support Assistants staffing with the Ministerial Directive on Inclusive Schooling, by school.

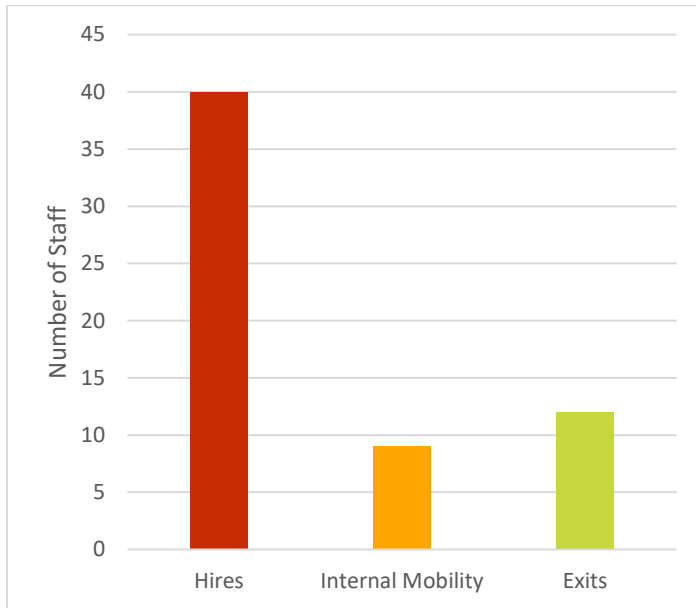
	Program Support Teachers	Support Assistants	Where not in compliance:	
			Reason(s) for noncompliance	Strategies used to mitigate effects of noncompliance
<i>Angik</i>	<input checked="" type="checkbox"/> Compliant <input type="checkbox"/> Noncompliant	<input checked="" type="checkbox"/> Compliant <input type="checkbox"/> Noncompliant		
<i>Chief Julius</i>	<input checked="" type="checkbox"/> Compliant <input type="checkbox"/> Noncompliant	<input checked="" type="checkbox"/> Compliant <input type="checkbox"/> Noncompliant		
<i>Chief Paul Niditchie</i>	<input checked="" type="checkbox"/> Compliant <input type="checkbox"/> Noncompliant	<input checked="" type="checkbox"/> Compliant <input type="checkbox"/> Noncompliant		
Helen Kalvak	<input checked="" type="checkbox"/> Compliant <input type="checkbox"/> Noncompliant	<input checked="" type="checkbox"/> Compliant <input type="checkbox"/> Noncompliant		
Inualthuyak	<input checked="" type="checkbox"/> Compliant <input type="checkbox"/> Noncompliant	<input checked="" type="checkbox"/> Compliant <input type="checkbox"/> Noncompliant		Compliant for 4 months - As a Support from September to February, on-site support was scheduled by Board office Inclusive Schooling consultant.
<i>Mangilaluk</i>	<input checked="" type="checkbox"/> Compliant <input type="checkbox"/> Noncompliant	<input checked="" type="checkbox"/> Compliant <input type="checkbox"/> Noncompliant		
<i>East Three Secondary</i>	<input checked="" type="checkbox"/> Compliant <input type="checkbox"/> Noncompliant	<input checked="" type="checkbox"/> Compliant <input type="checkbox"/> Noncompliant		
<i>East Three Elementary</i>	<input type="checkbox"/> Compliant <input checked="" type="checkbox"/> Noncompliant	<input checked="" type="checkbox"/> Compliant <input type="checkbox"/> Noncompliant		Staffing for PST's was ongoing throughout 2017/18 school year and was not filled, although the position was advertised. Support from the Board office Inclusive Schooling consultant was provided.
<i>Moose Kerr</i>	<input checked="" type="checkbox"/> Compliant <input type="checkbox"/> Noncompliant	<input checked="" type="checkbox"/> Compliant <input type="checkbox"/> Noncompliant		



Staffing Actions

Figure below illustrates staffing actions for all education staff in the BDDEC for the 2017-18 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 the BDDEC. Exits include all staffing actions that result in education staff leaving BDDEC.

Figure 1: Education Staffing Actions.



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

The number of new hires was higher than most years because the DEC for Beaufort Delta decided to reduce the class sizes in schools with larger class sizes. Inuvik was impacted the most by this decision. Across the district, we did well in retaining our staff. Many of those who exited had been in positions for greater than 15 years. Isolated community schools and specialist positions continue to be a challenge when recruiting. Contracts were signed but as late as August some staff pulled out of contracts.

We continued to recruit aggressively but the pools of candidates were low in number. We worked with Health and Social Services when their division hires and their potential hire has a teacher as a partner. If the teacher was suitable and we had positions, we acted swiftly.

Completion of Staff Evaluations

All education staff are required to undergo evaluations as per Minister's *Direction on Evaluation and the Promotion of Professional Growth for Teachers in Northwest Territories Schools* (2004) and *Direction on Principal Growth and Evaluation in the Northwest Territories* (2012). Evaluations are important in developing individual staff growth plans. In 2017-2018 school year, 57 education staff underwent performance reviews. Table 7 shows details on the number of planned and actual evaluations of education staff who were in their evaluation year in 2017-2018.

Table 7: Education staff that underwent evaluations in 2017-2018 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
61	0	57	93.4%

$(57+0)/61 = 93.4\%$ completion. Two principal positions changed in middle of year and as a result, the performance appraisals for teachers in those schools were not completed.

Appendix A: Audited Financial Statements

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

**CONSOLIDATED ANNUAL FINANCIAL REPORT
June 30, 2018**

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Message from Superintendent of Schools Chris Gilmour

On behalf of the Beaufort Delta Education Council (BDEC), I am pleased to present the Annual Report for 2017 - 2018. 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.

BDEC's goals are clearly defined as:

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

This approach will enable BDEC to clearly state the progress that the organization has made and will highlight areas where improvement is needed. Some of the key accomplishments in 2017 - 2018 include:

- Continued partnership with the Gwich'in Tribal Council (GTC) on development of a high school course to reflect the Gwich'in culture and history.
- Partnership with the Inuvialuit Regional Corporation (IRC). The IRC continues to support to BDEC's Data Analyst position and Inclusive schooling with Educational Psychologist visits.
- The expansion of the eLearning program renamed Northern Distance Learning (NDL) for the year ended 2018 allowed for expanding the initiative to 11 schools. The results of the 4 year pilot project encouraged ECE to submit a proposal to FMB expanding Northern Distance Learning to all small communities between 2018 to 2020. This proposal was accepted by the FMB and submitted to the Minister for presentation to the Legislative Assembly.
- BDEC continues to collaborate with IRC's initiative to hire candidates referred to as "Student and Family Support Workers" who are working in the communities of Inuvik, Aklavik, Tuktoyaktuk, Ulukhaktok, Paulatuk and Sachs Harbour. The Student and Family Support Workers will work with students (with parental approval) to improve student success by addressing attendance concerns and other matters.
- Governance Training was provided January 2018 for DEA members in Aklavik, Tsiigehtchic and Inuvik. The same training took place in Inuvik in April 2018 for DEA members from Paulatuk, Sachs Harbour, Ulukhaktok and Tuktoyaktuk.
- For the year ended June 2018 ECE has requested that all school council submit an Annual Report using a common template. In this report the Priorities identified in the common Operating Plan template are reported upon in the Achieved results.
- Priorities categories are Language, Culture and Identity; Health, Wellness and Student Support; Teaching and Learning. Each category has a series of specific task and achieved results. Please refer to the Annual Report as submitted for the 2017 – 2018 year.
- BDEC 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 and can enroll in school at East Three Secondary School in Inuvik or Chief Julius in Fort McPherson

- Moving forward to the 2018 – 2019 year BDEC 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 will be provided directly to the School's operating budget.
- Staff changes include the appointment of Frank Galway as the Superintendent of Schools.

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

Overview

The Beaufort Delta Education Council (BDEC) effective the 2017 – 2018 year provides Junior Kindergarten to Grade 12 instruction for 1,392 students through 9 schools in the in 8 communities of Inuvik, Aklavik, Fort McPherson, Tsiigehtchic, Tuktoyaktuk, Sachs Harbour, Ulukhaktok, and Paulatuk. 2017 – 2018 completes BDEC's first year of offering Junior Kindergarten for all 4-year old children in our region as directed by the GNWT which as set by the 18th Legislative Assembly.

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 Inuvik for full time attendance of high school. The program encourages students to become role models for other students in their communities. The Access to Education program accomplishes this by ensuring that the students have regular visits with their families, regular trips home, and provides assistance for the family to attend the graduation of their children from the Inuvik High School.

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

Vision

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

Mission Statement

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

Strategic Plan

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

BDEC's strategic plan consists of Three Pillars:

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

Goals

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

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

Goals

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

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

Goals

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

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

BDEC Board of Directors

The BDEC Board of Directors are appointed by the DEA's from the local communities. Both Gwich'in Tribal Council and the Inuvialuit Regional Corporation have the authority to appoint one position (each) on the BDEC Board. DEA positions are elected in the local communities and serve for a three year term. The BDEC Board had one face-to-face meeting, and two video conference meetings during the 2017 – 2018 year.

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

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

BDEC Staff

Superintendent of Schools	Chris Gilmour (Resigned)
Supervisor of Schools	Frank Galway
Senior Consultant Manager (ABLC)	Denise McDonald
Comptroller	Gary McBride
Public Affairs Coordinator	Lisa Steen
LAN Manager	Michael Reardon
Technical Officer	Dylan Blais
Finance Officers	Ken Crocker
	Kurt Scheiwiller
Administrative Assistant	Claudine Blake

Consultants

Data Analysis
eLearning (Northern Distance Learning)
Inclusive Schooling
Literacy Coordinator k-12
Math Science
PowerSchool

Tara Gilmour
William Logan
Theresa Hartley
Julie Donahue/Heather Olmstead (Short Term)
Adam Wright
Lorna Jones-Martin

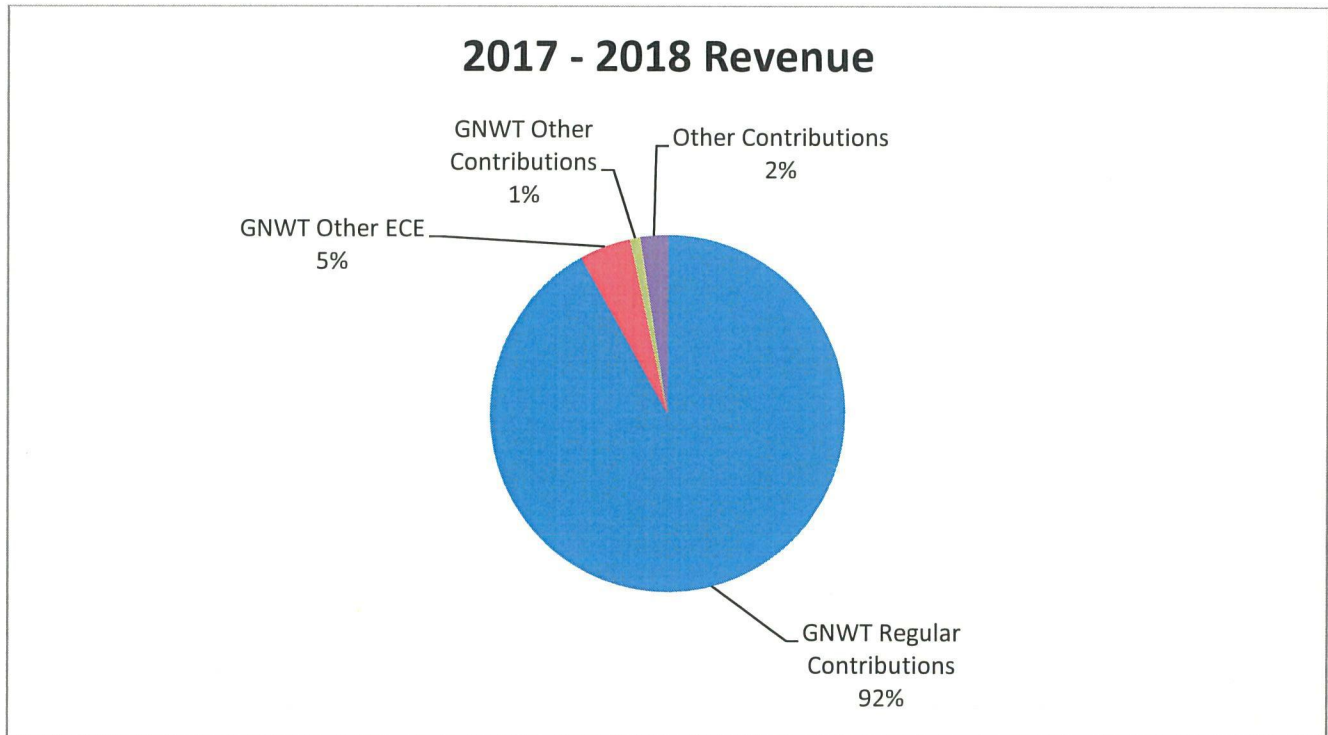
Principals

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

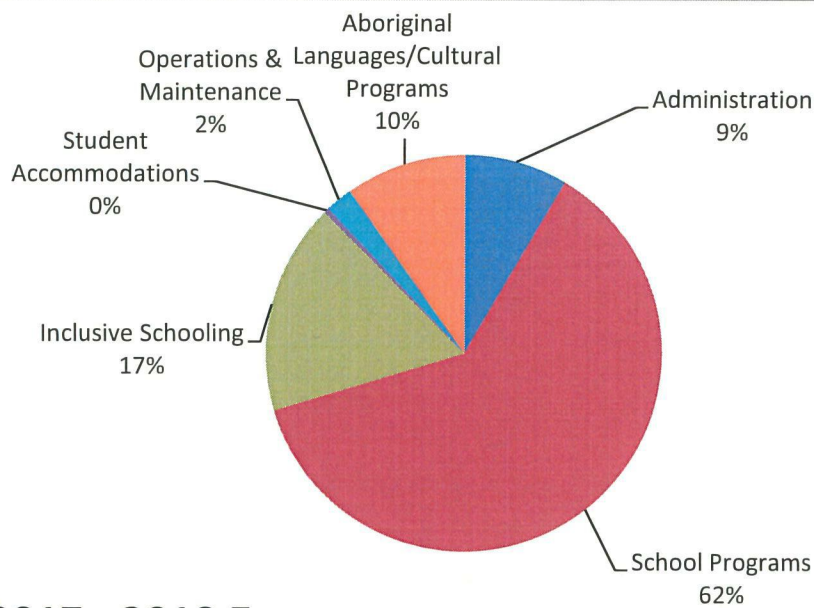
Jeffrey Planetta/William Callahan
Shirley Peterson
Sonia Gregory
Richard McKinnon
Karen Bibby/Wayne Dawe
Krista Cudmore
Velma Illisiak
Elizabeth McNeil
Gene Jenks

Financial Highlights

Revenues for 2017 – 2018 of \$31.6 million were \$1.2 million higher than budgeted. GNWT regular contributions accounted for a 92% of the revenue at \$29.0 million an increase of \$0.5 million from 2016 - 2017 year. Other contribution agreements from the GNWT brought the total GNWT contributions to \$30.8 million; which is an increase of \$833.8 K from the 2016 – 2017 year. Total revenues of \$31.6 million were an increase of \$709.2 K from the 2016-2017 year.



Expenses are broken into program cost; school programs accounted for 62% of cost at \$20.3 million, Inclusive schooling for 17% of cost at \$5.6 million. Total expenses at \$32.8 million were \$2.2 million greater than 2016 - 2017, and \$1.4 million greater than the 2017-2018 Budget.



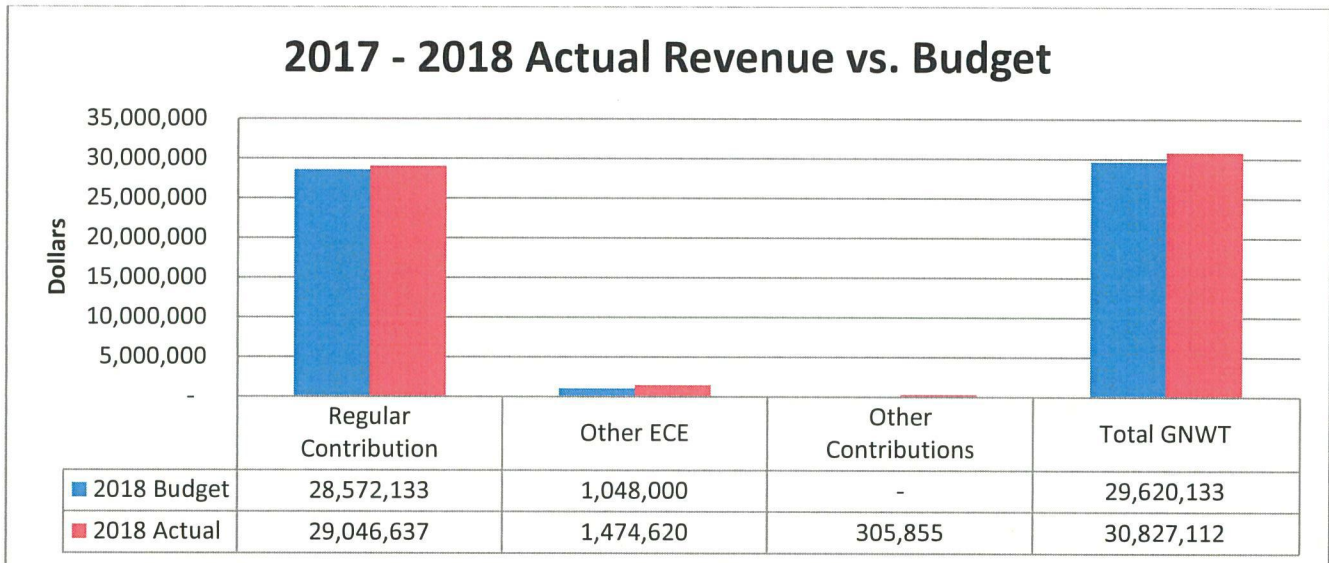
2017 - 2018 Expenses

2017 – 2018 Revenues

For 2017 - 2018 BDEC Consolidated Statement of Operations had an Operating Deficit of \$1,164,338 compared to a budgeted deficit of \$980,539.

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

Chart 1 displays our 2017 – 2018 Actual Revenues compared to the budgeted revenue.



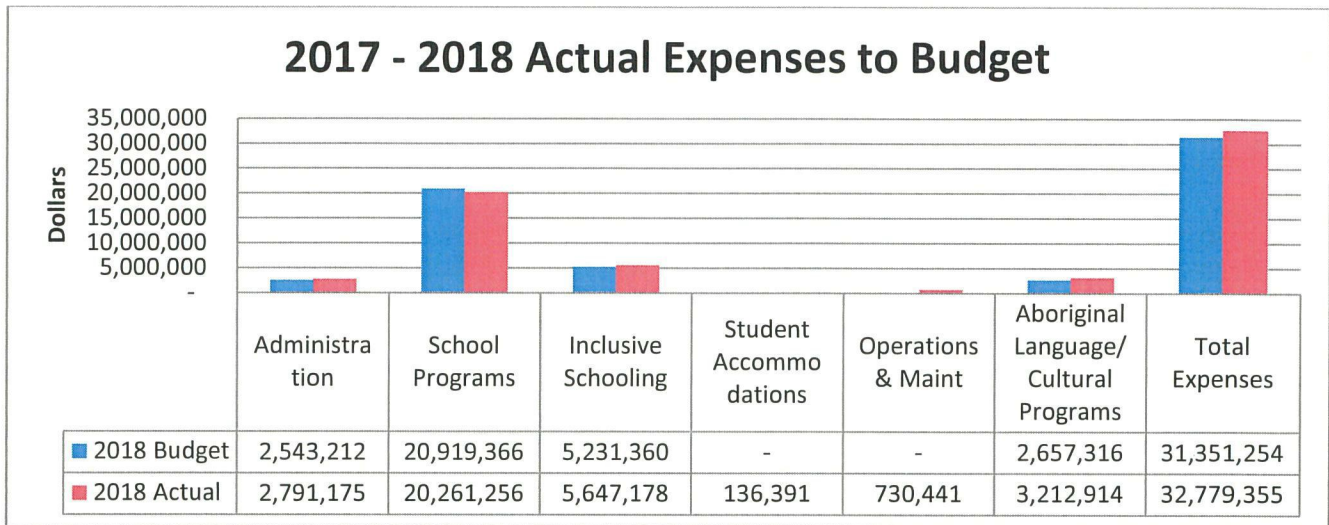
2017 – 2018 Expenses

Expenses for the year-end June 2018 were \$1.4 million more than the budget of \$31.4 million for a total cost of \$32.8 million. This represents a \$2.2 million increase in expenditures from 2016 -2017, or a 7.2% increase in spending from previous year.

Inclusive schooling had expenses of \$5.6 million representing an increase in spending from the 2016 - 2017 year of \$797K. Staff development continued to be the focus for Inclusive Schooling for the 2017 – 2018 year.

Aboriginal Languages/Cultural Programs had expenses of \$3.2 million; which represents an increase of expenditures of \$212 K from the 2016 – 2017 year.

Chart 2 is a program comparison of our expenses for 2017-2018 compared to the budgeted expenses.



When comparing 2018 against 2017, BDEC experienced a 2.3% increase in revenues, and an increase in expenses of 7.2% resulting in an operating deficit of \$1,164,338 compared to the operating surplus for 2017 of \$339,344.

Chart 3 is a comparison of the Year-end 2018 GNWT Revenues compared to the 2017 Revenues

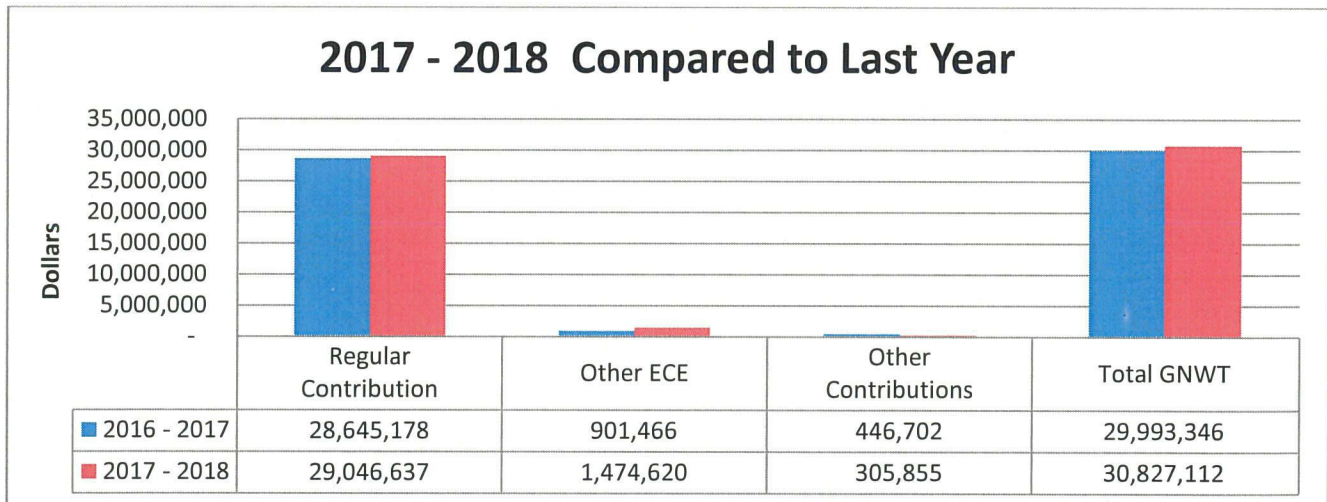
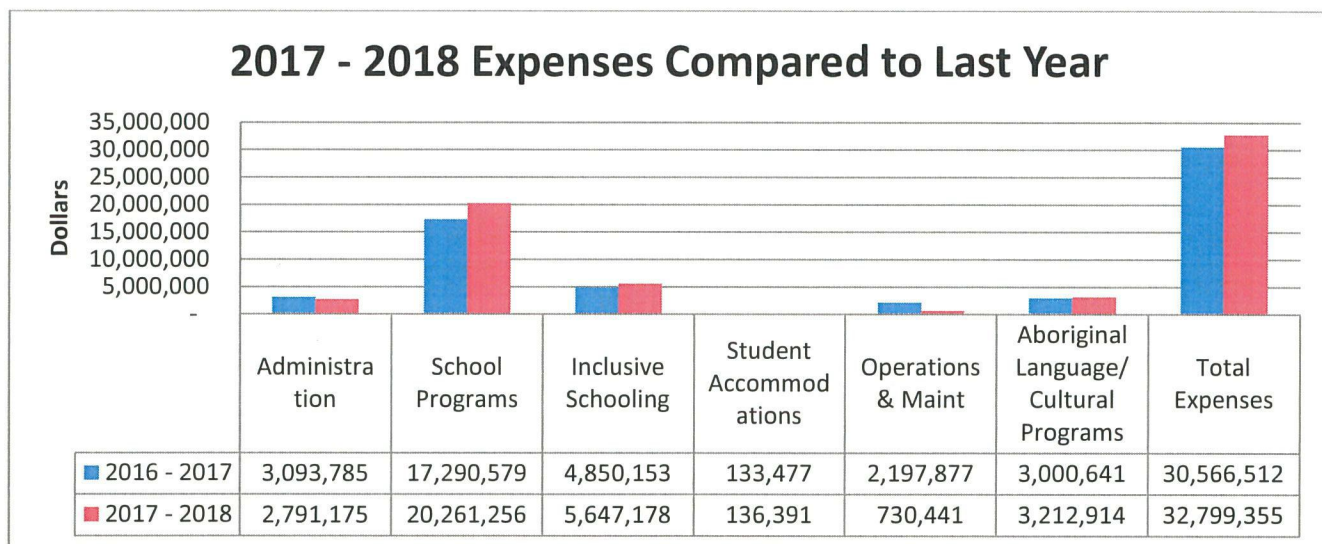


Chart 4 compares the 2017 Program Expenses against to the 2016 Program Expenses.



The plan for the 2017 – 2018 year was to reduce the Accumulated Surplus in stages to reach the recommended level of Accumulated Surplus. 2017 – 2018 represents the first year of the planned reduction of the Accumulated Surplus. The focus was on providing better coaching, training and additional staff to best meet the needs of the students. The Operating Deficit of \$1,164,388 reduced the Accumulated Surplus from \$3,606,734 to \$2,442,412

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

Student and Teacher population for each school

Community	School	2018 Students	2018 Teachers	2017 Students	2017 Teachers
Aklavik	Moose Kerr	115.00	12.00	119.50	12.00
Fort McPherson	Chief Julius	143.25	14.00	145.25	12.00
Inuvik	East 3 Elem	424.50	31.25	393.50	21.00
Inuvik	East 3 Second	267.50	23.50	269.25	19.00
Inuik DEA	Subtotal	691.00	54.75	662.75	40.00
Paulatuk	Angik	50.75	7.00	50.75	5.50
Sachs Harbour	Inualthuyak	16.00	1.50	14.00	1.25
Tsiigehtchic	Chief Paul Niditchie	41.50	4.50	42.00	3.65
Tuktoyaktuk	Mangilaluk	217.50	19.00	216.00	16.00
Ulukhaktok	Helen Kalvak	117.50	11.00	111.25	6.80
Total		1393.50	123.75	1361.50	97.20

Operating Environment

BDEC 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
- 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 has become 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, 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 BDEC, 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

The Mary Bryant Award for Improvement in English (Award)

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

Background

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

Concept

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

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

The Award Recipient

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

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

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

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

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

Shalayah Raymond a Grade 10 student from East Three Secondary was awarded the Mary Bryant Award for the 2017 – 2018 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 BDEC was able to describe for Mrs. Stallworthy an initiative the Board would be taking over the next few years to ease the transition for 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; Mr. Carpenter is a indigenous resident from the jurisdiction of the Board who has completed higher education including a medical degree and thus provides a positive role model for students of the Board.

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

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

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

No funds were awarded in the 2017 – 2018 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.

No funds were awarded in the 2017 – 2018 year.

2017 - 2018 Long Term Service Awards

The Beaufort Delta Education Council believes that our successes come from the dedication of staff in each of our communities. Even with the challenge of high staff turn-over each year, there continues to be a group of dedicated long-term staff working for BDEC. In recognition of their dedication each year BDEC recognizes the contribution of our long term staff with long term service awards. For the 2017 – 2018 year the following individual were recognized by the management team.

Community	Name	Service Years
Aklavik	Effie Paul	15
	Olive Verna Pascal	20
Inuvik	Julie E Donohue	5
	Theresa M Hartley	5
	Denise N Lipscombe	5
	Abraham D Drennan	5
	Bartlomiej Kalata	5
	Jullian D Nugent	5
	Colin M Pybus	5
	Megan C McCaffery	5
	Dan Heilbrunn	5
	Sarah Danielle Jellema	10
	Andrea Adams	10
	Thomas Adams	10
	Janna M Wolki	10
	Carly Turner	15
Steven Mungialuk Junior	20	
Margaret Esther Gordon	25	
Phillip Ross McCallum	35	
Paulatuk	Kelly J Marsh	5
Sachs Harbour	Jean Harry	5
Tsiigehtchic	Cliff C Gregory	10
	Sonia Gregory	10
Tuktoyaktuk	Krista T Cudmore	5
	Meghan P Wilson	5

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.

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)

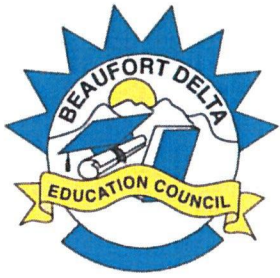
Annie Felix from the Mangilaluk School located in Tuktoyaktuk received the following award:
NWT Education Hall of Fame Inductee (2017)

Summary and Outlook

BDEC 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 graduate. These individuals have become role models for our students as to what they can accomplish, and that they can bring their education back to their community to help others.

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

Looking forward, there is a concern about the potential for reduced funding. BDEC is well positioned financially and looking forward to 2018 – 2019 year and has identified areas where additional staffing will result in better services to our students, so reallocation of staff and increased staffing planned starting in the 2017 – 2018 year will continue into the 2018 – 2019 year. Our staff continues to look for opportunities to deliver education in an effective and efficient manner. The opportunities are forming education partnerships, eLearning, and new approaches to education. Staff continue to develop skill sets through attendance at conferences, and a number of staff continue to upgrade their skill set to become better at their positions. With this dedication, even with the possibility of reduced funding we believe the future is bright for the students of the Beaufort Delta.



BEAUFORT DELTA EDUCATION COUNCIL

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

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 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, 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

Gary McBride
Comptroller

August 4, 2018

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INDEPENDENT AUDITORS' REPORT

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

Report on the Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of Beaufort-Delta Education Council which comprise the Consolidated Statement of Financial Position as at June 30, 2018 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.

Management's Responsibility for the Consolidated Financial Statements

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

Auditors' Responsibility

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

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

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

Basis for Qualified Opinion

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

INDEPENDENT AUDITORS' REPORT - cont'd.

Qualified Opinion

In our opinion, except for the matter described in the Basis for Qualified Opinion paragraph, these consolidated financial statements present fairly, in all material respects, the financial position of the Beaufort-Delta Education Council as at June 30, 2018 and its financial performance and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Report on Other Legal and Regulatory Requirements

We further report, in accordance with the 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.

Other Matter

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

Avery Cooper & Co. Ltd.

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

August 3, 2018

BEAUFORT-DELTA EDUCATION COUNCIL

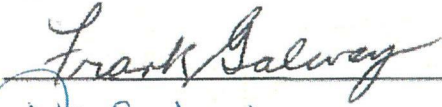
Statement I

CONSOLIDATED STATEMENT OF FINANCIAL POSITION


June 30, 2018

	<u>2018</u>	<u>2017</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents (Note 4)	\$ 9,337,506	\$ 10,251,742
Restricted Assets (Note 6)	282,334	258,884
Accounts Receivable (Note 8)	<u>376,801</u>	<u>295,039</u>
	<u>9,996,641</u>	<u>10,805,665</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities (Note 10)	960,634	637,987
Payroll Liabilities (Note 10)	3,099,472	2,702,006
Contribution Repayable (Note 12)	-	5,282
Employee Deductions Payable	2,586	716
Deferred Revenue (Note 11)	133,888	192,320
Post-Employment Benefits (Note 17)	3,083,496	3,422,599
Trust Liabilities (Note 6)	<u>282,334</u>	<u>258,884</u>
	<u>7,562,410</u>	<u>7,219,794</u>
NET FINANCIAL ASSETS (Statement III)	<u>2,434,231</u>	<u>3,585,871</u>
NON-FINANCIAL ASSETS		
Prepaid Expenses (Note 20)	<u>8,181</u>	<u>20,863</u>
	<u>8,181</u>	<u>20,863</u>
ACCUMULATED SURPLUS	<u>\$ 2,442,412</u>	<u>\$ 3,606,734</u>

Approved:



Superintendent



Council Member

See the accompanying notes and schedules.

BEAUFORT-DELTA EDUCATION COUNCIL

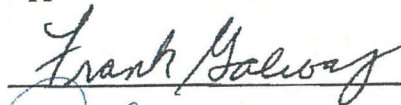
Statement II


CONSOLIDATED STATEMENT OF OPERATIONS

For the Year Ended June 30, 2018

	2018 Budget (Unaudited)	2018 Actual	2017 Actual
REVENUE			
Government of the NWT			
Regular contributions	\$ 28,572,133	\$ 29,046,637	\$ 28,645,178
Other ECE contributions (Note 31)	1,048,000	1,474,620	901,466
Other contributions (Note 32)	<u>-</u>	<u>305,855</u>	<u>446,702</u>
Total Government of the NWT	<u>29,620,133</u>	<u>30,827,112</u>	<u>29,993,346</u>
Government of Canada	<u>-</u>	<u>41,787</u>	<u>34,009</u>
Board Generated Funds			
Investment Income	60,000	129,169	72,560
Rentals	-	6,308	6,472
Other	<u>690,582</u>	<u>610,641</u>	<u>799,469</u>
Total Board Generated Funds	<u>750,582</u>	<u>746,118</u>	<u>878,501</u>
TOTAL REVENUE	<u>30,370,715</u>	<u>31,615,017</u>	<u>30,905,856</u>
EXPENSES (Schedule 1)			
Aboriginal Languages/Cultural Programs	2,657,316	3,212,914	3,000,641
Administration	2,543,212	2,791,175	3,093,785
Inclusive Schooling	5,231,360	5,647,178	4,850,153
School Programs	20,919,366	20,261,256	17,290,579
Student Accommodations	-	136,391	133,477
Operations & Maintenance	<u>-</u>	<u>730,441</u>	<u>2,197,877</u>
TOTAL EXPENSES	<u>31,351,254</u>	<u>32,779,355</u>	<u>30,566,512</u>
OPERATING DEFICIT	<u>\$ (980,539)</u>	<u>\$ (1,164,338)</u>	<u>\$ 339,344</u>

Approved:

 _____ Superintendent

 _____ Council Member

See the accompanying notes and schedules.

BEAUFORT-DELTA EDUCATION COUNCIL

Statement III

CONSOLIDATED STATEMENT OF CHANGES IN NET FINANCIAL ASSETS

June 30, 2018

	2018 Budget <u>(Unaudited)</u>	2018 <u>Actual</u>	2017 <u>Actual</u>
OPERATING DEFICIT	\$ (980,539)	\$ (1,164,338)	\$ 339,344
Purchase of Prepaid Expenses	-	(8,181)	(20,863)
Use of Prepaid Expenses	<u>-</u>	<u>20,863</u>	<u>9,241</u>
	-	12,682	(11,622)
DECREASE IN NET FINANCIAL ASSETS	<u>(980,539)</u>	<u>(1,151,656)</u>	<u>327,722</u>
NET FINANCIAL ASSETS, BEGINNING OF YEAR	<u>3,585,877</u>	<u>3,585,877</u>	<u>3,258,155</u>
NET FINANCIAL ASSETS, END OF YEAR	\$ <u>2,605,338</u>	\$ <u>2,434,221</u>	\$ <u>3,585,877</u>

See the accompanying notes and schedules.

BEAUFORT-DELTA EDUCATION COUNCIL**Statement IV****CONSOLIDATED STATEMENT OF CASH FLOW**

For the Year Ended June 30, 2018

Cash provided by (used in):	<u>2018</u>	<u>2017</u>
OPERATING TRANSACTIONS		
Operating surplus (deficit)	\$ (1,164,338)	\$ 339,344
Items not affecting cash:		
Changes in valuation allowances	16	-
Changes in non-cash assets and liabilities:		
Decrease (increase) in accounts receivable	(81,762)	(15,128)
Increase (decrease) in accounts payable	322,647	(149,929)
Increase (decrease) in payroll liabilities	397,466	18,181
Increase (decrease) in contributions repayable	(5,282)	(32,982)
Increase (decrease) in employee deductions payable	1,870	(821)
Increase (decrease) in deferred revenue	(58,432)	(118,387)
Increase (decrease) in post-employment benefits	(339,103)	1,215,275
Decrease (increase) in prepaid expenses	<u>12,682</u>	<u>(11,622)</u>
Cash provided by operating transactions	<u>(914,236)</u>	<u>1,243,931</u>
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(914,236)	1,243,931
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>10,251,742</u>	<u>9,007,811</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 9,337,506</u>	<u>\$ 10,251,742</u>

See the accompanying notes and schedules.

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2018

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, 2018

NOTE 2 SIGNIFICANT ACCOUNTING POLICIES, *continued*

(c) Financial Instruments

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

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

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

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

(d) Non-Financial Assets

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

(e) Tangible Capital Assets

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

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2018

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, 2018

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, 2018

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, 2018

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, 2018

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

- (a) Restructuring transactions (PS 3430 - April 1, 2018)
- (b) Financial Statement Presentation (PS 1201 - required when Sections PS 2601 and PS 3450 are adopted)
- (c) Foreign Currency Translation (PS 21601 - April 1, 2019)
- (d) Portfolio Investments (PS 3041 - required when Sections PS 1201, PS 2601 and PS 3450 are adopted.
- (e) Financial Instruments (PS 3450 - April 1, 2019)
- (f) Student Activity / Fiduciary funds policy under review for possible inclusion in Special Purpose Funds.

NOTE 4 CASH AND CASH EQUIVALENTS

	<u>2018</u>	<u>2017</u>
Cash	\$ <u>9,337,506</u>	\$ <u>10,251,742</u>
	<u>\$ 9,337,506</u>	<u>\$ 10,251,742</u>

NOTE 5 SPECIAL PURPOSE FUNDS

(Not applicable)

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2018

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>2018</u>	<u>2017</u>
Comprised of:			
Short-term	- GIC 2.0% due June 24, 2019	\$ 255,000	\$ 250,000
	- Due from general cash	<u>6,332</u>	<u>8,884</u>
		<u>\$ 261,332</u>	<u>\$ 258,884</u>
Stallworthy / Carpenter Endowment Fund:			
	Principal proceeds received	\$ 216,515	\$ 216,515
	Interest earned to date	263,731	255,645
	Expenses to date	<u>(218,914)</u>	<u>(213,276)</u>
		<u>\$ 261,332</u>	<u>\$ 258,884</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	\$ -
	- Due from general cash	<u>1,002</u>	<u>-</u>
		<u>\$ 21,002</u>	<u>\$ -</u>
Terry Halifax Fund			
	Principal proceeds received	\$ 21,000	\$ -
	Interest earned to date	2	-
	Expenses to date	<u>-</u>	<u>-</u>
		<u>\$ 21,002</u>	<u>\$ -</u>

NOTE 7 PORTFOLIO INVESTMENTS

(Not applicable)

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2018

NOTE 8 ACCOUNTS RECEIVABLE

	<u>Accounts</u> <u>Receivable</u>	<u>Allowance</u>	<u>2018</u>	<u>2017</u>
Government of the Northwest Territories:				
- Education, Culture and Employment	\$ <u>292,699</u>	\$ <u>-</u>	\$ <u>292,699</u>	\$ <u>57,100</u>
Due from GNWT	<u>292,699</u>	<u>-</u>	<u>292,699</u>	<u>57,100</u>
Other Accounts receivable	<u>268,686</u>	<u>184,584</u>	<u>84,102</u>	<u>237,939</u>
	<u>\$ 561,385</u>	<u>\$ 184,584</u>	<u>\$ 376,801</u>	<u>\$ 295,039</u>

NOTE 9 INVENTORY

(Not applicable)

NOTE 10 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	<u>2018</u>	<u>2017</u>
Government of the Northwest Territories:		
Education, Culture and Employment	\$ 4,900	\$ -
Health and Social Services	-	880
Municipal and Community Affairs	24,813	10,562
Department of Finance	5,781	7,842
Environment and Natural Resources	-	2,810
Department of Justice	8,839	-
Department of Industry, Tourism and Investment	<u>-</u>	<u>5,808</u>
Government of the Northwest Territories	44,333	27,902
Related Parties	378,233	307,379
Accounts payable	75,124	81,157
Accrued payables	<u>462,944</u>	<u>221,549</u>
	960,634	637,987
Payroll Liabilities	<u>3,099,472</u>	<u>2,702,006</u>
	<u>\$ 4,060,106</u>	<u>\$ 3,339,993</u>

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2018

NOTE 11 DEFERRED REVENUE

	<u>2018</u>	<u>2017</u>
Education, Culture & Employment		
- E3E Playground	\$ -	\$ 1,022
- Healthy Food for Learning	-	22,269
- Elders in School	6,399	-
Library		
- School & Public Library Services - Ft. McPherson DEA	3,915	7,807
- Library - Ulukhaktok DEA	-	20,546
Healthy and Social Services		
- Drop the Pop	<u>3,700</u>	<u>2,872</u>
Government of the Northwest Territories	<u>14,014</u>	<u>54,516</u>
- Health Canada - Community Oral Health initiative	<u>4,484</u>	<u>6,290</u>
Government of Canada	<u>4,484</u>	<u>6,290</u>
Inuvik Community Corporation	-	23,989
Charities Aid Foundation - America	8,264	8,264
Hamlet of Paulatuk	4,000	-
Cross Country Canada Ski at School	100	-
Hamlet of Sachs Harbour	4,596	2,749
Inuvialuit Regional Corporation	53,647	32,960
Food First Foundation	7,493	9,756
Breakfast for Learning	9,436	5,605
E3E Breakfast	-	5,000
Tides - OTL - Collaborative Fund	26,866	40,000
NWT Parks & Rec Get Active NWT	<u>988</u>	<u>3,191</u>
	<u>\$ 133,888</u>	<u>\$ 192,320</u>

NOTE 12 CONTRIBUTION REPAYABLE

	<u>2018</u>	<u>2017</u>
Education, Culture & Employment		
- Library Services - Aklavik DEA	<u>-</u>	<u>5,282</u>
Government of the Northwest Territories	<u>-</u>	<u>5,282</u>
	<u>-</u>	<u>5,282</u>

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2018

NOTE 13 DUE FROM AND TO THE GOVERNMENT OF CANADA

(Not applicable)

NOTE 14 CAPITAL LEASE OBLIGATION

(Not applicable)

NOTE 15 PENSIONS

(Not applicable)

NOTE 16 LONG-TERM DEBT

(Not applicable)

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2018

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.

	Severance and <u>Removal</u>	Compensated <u>Absences</u>	<u>2018</u>	<u>2017</u>
Changes in Obligation:				
Accrued benefit obligations				
beginning of year	\$ 1,748,093	\$ 338,079	\$ 2,086,172	\$ 2,107,902
Current period benefit cost	121,962	28,432	150,394	136,755
Interest accrued	55,522	10,828	66,350	63,619
Benefit payments	(304,445)	(136,455)	(440,900)	(489,426)
Actuarial (gains)/losses	<u>(121,132)</u>	<u>49,561</u>	<u>(71,571)</u>	<u>267,322</u>
Accrued benefit obligations				
end of year	1,500,000	290,445	1,790,445	2,086,172

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2018

Unamortized net actuarial gain	<u>935,516</u>	<u>178,584</u>	<u>1,114,100</u>	<u>1,663,343</u>
Net future obligation	<u>2,435,516</u>	<u>469,029</u>	<u>2,904,545</u>	<u>3,749,515</u>
Total employee future benefits and compensated absences	2,435,516	469,029	2,904,545	3,749,515
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>
2019	\$ 226,246	\$ 48,585	\$ 274,831
2020	183,522	38,831	222,353
2021	189,952	38,365	228,317
2022	178,706	35,601	214,307
2023	160,820	30,364	191,184
Next 5 years	636,197	119,296	755,493
Thereafter	<u>860,073</u>	<u>157,987</u>	<u>1,018,060</u>
Total	<u>\$ 2,435,516</u>	<u>\$ 469,029</u>	<u>\$ 2,904,545</u>

NOTE 18 TRUST ASSETS UNDER ADMINISTRATION

(Not applicable)

NOTE 19 TANGIBLE CAPITAL ASSETS

(Not applicable)

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2018

NOTE 20 PREPAID EXPENSES

	<u>2018</u>	<u>2017</u>
Alberta Assessment Consortium	-	1,100
Canada Revenue Agency	-	1,220
VISA charges	<u>8,181</u>	<u>18,543</u>
	<u><u>8,181</u></u>	<u><u>20,863</u></u>

NOTE 21 GNWT ASSETS PROVIDED AT NO COST

	<u>Cost</u>	<u>Accumulated Amortization</u>	2018 Net Book <u>Value</u>	2017 Net Book <u>Value</u>
East Three Secondary School Carpentry shop	\$ 461,563	\$ 461,563	\$ -	\$ -
East Three Secondary School Auto Shop	541,689	483,833	57,856	73,284
Moose Kerr School Aklavik Portable Classrooms	8,123,452	5,334,511	2,788,941	3,048,378
Chief Julius School	62,052	62,052	-	-
Mangilaluk School	10,064,072	4,705,871	5,358,201	5,516,962
Inualthuyak School	7,146,891	4,692,661	2,454,230	2,663,100
Helen Kalvak School	2,298,578	1,406,826	891,752	1,023,863
Angik School	8,864,887	6,851,330	2,013,557	2,311,861
Chief Paul Nitdchie School	3,697,250	2,123,247	1,574,003	1,697,453
Moose Kerr Foundation Replacement	2,467,761	841,582	1,626,179	1,697,399
Tsiigehtchic Gym	753,546	136,613	616,933	635,770
Moose Kerr School - Ventilation	1	-	1	1
Angik School Retrofit	173,505	68,315	105,190	116,770
Helen Kalvak School Vent & DDC Retrofit	123,278	55,739	67,539	77,545
East Three New Inuvik School	354,896	155,267	199,629	229,204
Tsiigehtchic Gym Pilings	106,182,229	15,501,975	90,680,254	93,340,800
Aklavik Community Library	205,668	26,137	179,531	184,673
	<u>234,794</u>	<u>110,065</u>	<u>124,729</u>	<u>130,600</u>
	<u><u>\$151,756,112</u></u>	<u><u>\$ 43,017,587</u></u>	<u><u>\$108,738,525</u></u>	<u><u>\$112,747,663</u></u>

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2018

NOTE 22 CONTRACTUAL OBLIGATIONS

The Council has entered into agreements for, or is contractually committed to, the following expenses payable subsequent to June 30, 2018:

	Expires in <u>Fiscal Year:</u>	<u>2019</u>	<u>2020-2022</u>	<u>Total</u>
Commercial Leases	2020	\$ 146,100	\$ 219,150	\$ 365,250
Equipment Leases	2022	<u>178,159</u>	<u>325,581</u>	<u>503,740</u>
Total		<u>\$ 324,259</u>	<u>\$ 544,731</u>	<u>\$ 868,990</u>

Estimated lease payments are as follows:

(2119)	\$ 324,259
2020	313,410
2021	186,859
2022	40,320
2023	<u>4,142</u>
	<u>\$ 868,990</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, 2018

	<u>2018</u>	<u>2017</u>
Due to related parties		
Accounts payable:		
Contributions		
Government of the Northwest Territories:		
Department of Education, Culture & Employment	\$ 4,900	\$ -
Department of Health and Social Services	-	880
Department of Municipal & Community Affairs	24,813	10,562
Department of Finance	5,781	7,842
Department of Environment and Natural Resources.ery	-	2,810
Department of Justice	8,839	-
Department of Industry, Tourism and Investment	<u>-</u>	<u>5,808</u>
Government of the Northwest Territories	<u>44,333</u>	<u>27,902</u>
Other Related Parties:		
Various BDEC Schools	<u>378,233</u>	<u>307,379</u>
Total Accounts Payable	<u>422,566</u>	<u>335,281</u>
Due to Related Parties	<u>\$ 422,566</u>	<u>\$ 335,281</u>

	<u>Accounts</u> <u>Receivable</u>	<u>Allowance</u>	<u>Net 2018</u>	<u>2017</u>
Due from related parties				
Accounts receivable:				
Government of the Northwest Territories:				
Department of Education, Culture & Employment	\$ <u>292,699</u>	\$ <u>-</u>	\$ <u>292,699</u>	\$ <u>57,100</u>
Government of the Northwest Territories	<u>292,699</u>	<u>-</u>	<u>292,699</u>	<u>57,100</u>
Due from Related Parties	<u>\$ 292,699</u>	<u>\$ -</u>	<u>\$ 292,699</u>	<u>\$ 57,100</u>

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2018

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, 2018

NOTE 28 EXPENSES BY OBJECT

	2018 Budget <u>(Unaudited)</u>	2018 <u>Actual</u>	2017 <u>Actual</u>
Compensation	\$ 26,483,912	\$ 27,463,023	\$ 24,326,248
Other	<u>4,867,342</u>	<u>5,316,332</u>	<u>6,240,264</u>
	<u>\$ 31,351,254</u>	<u>\$ 32,779,355</u>	<u>\$ 30,566,512</u>

NOTE 29 SUBSEQUENT EVENTS

(Not applicable)

NOTE 30 COMPARATIVE FIGURES

(Not applicable)

NOTE 31 ECE OTHER CONTRIBUTIONS

	<u>2018</u>	<u>2017</u>
French Program	\$ 95,000	\$ 90,000
eLearning	690,852	566,443
TLC - Gwichin	207,133	39,000
TLC - Inuvialuit	270,867	39,000
TLC	52,000	-
Sage & Caring schools	-	642
NWT Literacy Program (Aklavik)	-	19,000
Library (Aklavik)	48,432	36,869
Public Library Services (Ft McPherson)	34,987	35,157
Community Literacy Projects (Ft McPherson)	28,672	22,442
Literacy (Ulukhaktok)	12,131	18,000
Library (Ulukhaktok)	<u>34,546</u>	<u>34,913</u>
	<u>\$ 1,474,620</u>	<u>\$ 901,466</u>

BEAUFORT-DELTA EDUCATION COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2018

NOTE 32 GNWT OTHER CONTRIBUTIONS

	<u>2018</u>	<u>2017</u>
HKS kitchen	-	19,800
Library operations	60,933	35,020
E3E Playground	1,022	22,794
Self Regulation & Action Research (ECE)	10,000	-
Ivvavik	10,000	15,155
Sports Leadership (MACA)	-	4,000
YELS (MACA)	-	17,829
RYS - Basketball (MACA)	4,650	2,866
RYS - Soccer (MACA)	3,482	1,500
NGDG Summit (MACA)	43,245	29,000
RYS - Volleyball (MACA)	500	4,532
GNWT - RYS Hockey (MACA)	324	4,000
Drop the Pop (H & SS)	19,309	23,217
Take a Kid Trapping (ITI)	-	1,000
Swimming (H&SS)	-	15,920
GNWT - Others	-	17,058
After School Physical Activity (MACA)	127,400	130,608
HKS Resiliency (YK Catholic School)	-	14,291
4 Pillars - MKS & CJS (YK Catholic School)	-	7,146
Take a Kid Trapping (ITI)	2,577	51,060
Talk a Kid Hunting (ITI)	-	297
Keepers (MACA)	20,743	21,609
NWT Literacy Council (Ft McPherson)	-	8,000
Misc revenue (Ulukhaktok)	<u>1,670</u>	<u>-</u>
	<u><u>305,855</u></u>	<u><u>446,702</u></u>

NOTE 33 CONTINGENT ASSETS

(Not applicable)

NOTE 34 CONTRACTUAL RIGHTS

(Not applicable)

BEAUFORT-DELTA EDUCATION COUNCIL

Schedule 1

CONSOLIDATED DETAILS OF EXPENSES

For the Year Ended June 30, 2018

	<u>Aboriginal Languages/Cultural Programs</u>	<u>Administration</u>	<u>Inclusive Schooling</u>	<u>School Programs</u>	<u>Student Accommodations</u>	<u>Operations & Maintenance</u>	<u>Total</u>
SALARIES:							
Teachers	\$ 1,106,480	\$ -	\$ 1,292,293	\$ 11,454,173	\$ -	\$ -	\$ 13,852,946
Instruction Assistants	46,729	-	11,770	65,330	-	-	123,829
Non-instructional Staff	583,182	1,483,767	2,271,232	1,986,962	-	-	6,325,143
Board/Trustee Honoraria	93,411	87,391	-	16,532	-	-	197,334
EMPLOYEE BENEFITS							
Employee Benefit/Allowance	534,582	373,927	1,378,886	4,413,670	-	158,324	6,859,389
Leave and Termination	-	-	-	104,383	-	-	104,383
SERVICES PURCHASED/ CONTRACTED							
Professional/Technical Services	-	51,102	80,006	-	-	-	131,108
Postage/Communication	796	40,402	-	104,081	2,040	-	147,319
Utilities & Leases	-	77	1,045	2,880	-	-	4,002
Travel	154,575	194,856	70,709	233,957	4,192	-	658,289
Student Travel	19,557	-	2,008	80,442	129,145	-	231,152
Advertising/Printing/Publishing	829	5,372	-	173	-	-	6,374
Maintenance/Repair	8,978	58,543	-	80,106	-	-	147,627
Rentals/Leases	10,125	20,827	32,040	130,805	-	157,859	351,656
Others	22,730	41,242	55,912	81,330	-	414,258	615,472
Contracted Services	322,184	25,670	94,536	153,200	-	-	595,590
MATERIALS/SUPPLIES/FREIGHT							
Materials	240,338	181,741	97,127	987,908	1,014	-	1,508,128
Furniture and Equipment	59,568	206,567	228,333	243,365	-	-	737,833
Freight	8,850	19,691	31,281	121,959	-	-	181,781
Total	<u>\$ 3,212,914</u>	<u>\$ 2,791,175</u>	<u>\$ 5,647,178</u>	<u>\$ 20,261,256</u>	<u>\$ 136,391</u>	<u>\$ 730,441</u>	<u>\$ 32,779,355</u>

BEAUFORT-DELTA EDUCATION COUNCIL

Schedule 2

**REPORT ON ACTIVITIES OF SPECIFIC PROGRAMS
ABORIGINAL LANGUAGE AND CULTURAL-BASED EDUCATION EXPENSES
For the Year Ended June 30, 2018**

<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	\$ 1,106,480	\$ -	\$ -	\$ -	\$ 1,106,480
Language Consultants	314,222	-	-	133,126	447,348
Instruction Assistants	-	-	-	46,729	46,729
Non Instructional Staff	-	-	-	135,834	135,834
Honoraria	-	-	-	93,411	93,411
<u>EMPLOYEE BENEFITS</u>					
Employee Benefits/Allowances	521,556	-	-	13,026	534,582
<u>SERVICES PURCHASED/ CONTRACTED</u>					
Travel	87,818	-	65,476	1,281	154,575
Student Transportation (bussing)	-	-	-	19,557	19,557
Advertising/Printing/Publishing	-	-	-	829	829
Maintenance/Repair	-	-	-	8,978	8,978
Rentals/Leases	-	-	-	10,125	10,125
Other Contracted Services	796	240,400	6,147	74,841	322,184
Others	-	32,905	-	(10,175)	22,730
<u>MATERIAL/SUPPLIES/FREIGHT</u>					
Materials	8,562	-	-	231,776	240,338
Furniture and Equipment	-	-	-	59,568	59,568
Freight	-	-	-	8,850	8,850
TOTAL	\$ 2,039,434	\$ 273,305	\$ 71,623	\$ 827,756	\$ 3,212,118

BEAUFORT-DELTA EDUCATION COUNCIL

Schedule 3

**REPORT ON ACTIVITIES OF SPECIFIC PROGRAMS
ABORIGINAL LANGUAGES (CONTRIBUTIONS)**

For the Year Ended June 30, 2018

<u>Contribution Agreement Aboriginal Languages</u>	<u>Budget</u>	<u>July 1 to March 31</u>	<u>April 1 to June 30</u>	<u>Total</u>
Revenue				
	<u>478,000</u>	<u>478,000</u>	<u>-</u>	<u>478,000</u>
Expenses				
East Three Elementary	38,310	12,932	32,517	45,449
East Three Secondary	26,731	-	21,363	21,363
Moose Kerr	13,033	-	-	-
Chief Julius plus \$20K	36,479	8,651	10,178	18,829
Chief Paul Niditchie	10,000	7,682	7,265	14,947
Mangilaluk plus \$20K	44,791	25,328	21,051	46,379
Inualthuyak	10,000	-	-	-
Helen Kalvak	12,656	-	12,460	12,460
Angik	10,000	-	3,128	3,128
TLC - Gwich'in	92,000	69,000	23,000	92,000
TLC - Inuvialuit	<u>184,000</u>	<u>138,000</u>	<u>46,000</u>	<u>184,000</u>
Total Expenses	<u>478,000</u>	<u>261,593</u>	<u>176,962</u>	<u>438,555</u>

BEAUFORT-DELTA EDUCATION COUNCIL

Schedule 4

**REPORT ON ACTIVITIES OF SPECIFIC PROGRAMS
INCLUSIVE SCHOOLING EXPENSES**

For the Year Ended June 30, 2018

<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	\$ 1,292,293	\$ -	\$ -	\$ -	\$ 1,292,293
Non-instructional	11,770	-	-	-	11,770
Consultants	133,126	-	-	-	133,126
Support Assistants	1,706,350	-	-	-	1,706,350
Non Instructional Staff	378,049	-	53,707	-	431,756
<u>EMPLOYEE BENEFITS</u>					
Employee Benefits/Allowances	1,378,886	-	-	-	1,378,886
<u>SERVICES PURCHASED/ CONTRACTED</u>					
Professional/Technical Services	80,006	-	-	-	80,006
Travel	61,639	9,070	-	-	70,709
Student Transportation (bussing)	2,008	-	-	-	2,008
Rentals/Leases	28,540	3,500	-	-	32,040
Other Contracted Services	94,536	-	-	-	94,536
Others	55,912	-	-	-	55,912
<u>MATERIAL/SUPPLIES/FREIGHT</u>					
Materials	40,694	-	-	56,433	97,127
Furniture and Equipment	228,333	-	-	-	228,333
Freight	<u>31,281</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,281</u>
TOTAL	\$ <u>5,523,423</u>	\$ <u>12,570</u>	\$ <u>53,707</u>	\$ <u>56,433</u>	\$ <u>5,646,133</u>

BEAUFORT-DELTA EDUCATION COUNCIL

Schedule 5

REPORT ON ACTIVITIES OF SPECIFIC PROGRAMS

FRENCH LANGUAGE PROGRAM

For the Year Ended June 30, 2018

	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	\$ 14,689	\$ 74,689
Core French 1:12 Salary	-	22,829	22,829
French Monitor - Travel	-	6,776	6,776
French Monitor - Housing	-	13,400	13,400
French Resources	5,000	4,335	9,335
Cultural Activities	5,000	(4,767)	233
Professional Development	5,000	(5,000)	-
Mentorship with YCS on Immersion Program	<u>15,000</u>	<u>-</u>	<u>15,000</u>
Total	<u>\$ 90,000</u>	<u>\$ 52,262</u>	<u>\$ 142,262</u>
Regular GNWT Funding			
Immersion Program	\$ 75,000		
Mentorship YCS	\$ 15,000		
CMEC Odysseel Program	\$ 24,043		
GNWT - ECE - Food Allowance	<u>950</u>		
Total	<u>\$ 114,993</u>		

BEAUFORT-DELTA EDUCATION COUNCIL

Schedule 6

NORTHERN DISTANCE LEARNING

For the Year Ended June 30, 2018

<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	667,740	667,740	-	667,740
Other	<u>-</u>	<u>85,000</u>	<u>10,000</u>	<u>95,000</u>
	<u>667,740</u>	<u>752,740</u>	<u>10,000</u>	<u>762,740</u>
Expenses				
1 Teacher FTE	150,000	111,470	50,671	162,141
1 Teacher FTE - Moodle Dev	150,000	109,016	49,212	158,228
Support Person	125,000	113,221	8,600	121,821
Network	55,740	97,269	41,316	138,585
Distance Learning Coordinator	75,000	110,336	59,260	169,596
IT Support	75,000	45,511	20,679	66,190
Coordinator Transportation	12,000	16,294	8,576	24,870
Training/release Time/in-service	10,000	23,800	800	24,600
Bridging unit ("MCU")	15,000	-	27,409	27,409
Telephone	-	1,266	-	1,266
Student Travel	-	840	4,621	5,461
Classroom Materials	-	1,837	-	1,837
Other Supplies	-	1,303	605	1,908
Computer Equipment	-	1,199	123,876	125,075
Freight	<u>-</u>	<u>313</u>	<u>6,880</u>	<u>7,193</u>
Total Expenses	<u>667,740</u>	<u>633,675</u>	<u>402,505</u>	<u>1,036,180</u>
Net Surplus (Deficit)	<u>-</u>	<u>119,065</u>	<u>(392,505)</u>	<u>(273,440)</u>

BEAUFORT-DELTA EDUCATION COUNCIL

Schedule 7

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

For the Year Ended June 30, 2018

NWT Student Success Initiative

Professional Development Initiative

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

	<u>2018</u>
Revenue	<u>61,682</u>
Expenses:	
Travel	
Air Charter	105,096
Accommodation	43,589
Daily Per Diems	29,510
Workshop Expenses	
Miscellaneous	<u>45,918</u>
Total Expenses	<u>224,113</u>
Net Surplus (Deficit)	<u><u>(162,431)</u></u>

AKLAVIK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
For the year ended June 30, 2018

	<u>2018</u>	<u>2017</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 36,772	\$ 61,594
Due from Related Parties	4,654	4,527
Accounts Receivable	<u>15,999</u>	<u>2,380</u>
	<u>57,425</u>	<u>68,501</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	-	2
Payroll Liabilities	731	909
Contribution Repayable	-	5,282
Deferred Revenue	<u>6,897</u>	<u>3,702</u>
	<u>7,628</u>	<u>9,895</u>
ACCUMULATED SURPLUS	<u>\$ 49,797</u>	<u>\$ 58,606</u>

AKLAVIK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2018

	2018 Budget <u>(Unaudited)</u>	2018 <u>Actual</u>	2017 <u>Actual</u>
REVENUE			
Contributions from Divisional Council	\$ 77,652	\$ 74,077	\$ 59,764
Other ECE contributions	50,000	48,432	55,869
Government of Canada	-	(80)	-
Other	<u>10,000</u>	<u>8,810</u>	<u>21,671</u>
TOTAL REVENUE	<u>137,652</u>	<u>131,239</u>	<u>137,304</u>
EXPENSES			
Aboriginal Languages/Cultural Programs	27,704	21,537	33,506
Administration	30,838	37,557	39,619
Inclusive Schooling	28,310	11,770	-
School Programs	<u>50,800</u>	<u>69,184</u>	<u>60,670</u>
TOTAL EXPENSES	<u>137,652</u>	<u>140,048</u>	<u>133,795</u>
OPERATING DEFICIT	-	(8,809)	3,509
OPENING ACCUMULATED SURPLUS	<u>58,606</u>	<u>58,606</u>	<u>55,097</u>
CLOSING ACCUMULATED SURPLUS	<u>\$ 58,606</u>	<u>\$ 49,797</u>	<u>\$ 58,606</u>

AKLAVIK DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES

For the Year Ended June 30, 2018

	Aboriginal Languages/Cultural Programs	Administration	Inclusive Schooling	School Programs	Total
SALARIES:					
Instruction Assistants	-	-	11,770	-	11,770
Non-instructional Staff	9,235	22,000	-	36,003	67,238
Board/Trustee Honoraria	-	3,525	-	-	3,525
EMPLOYEE BENEFITS					
Employee Benefit/Allowance	1,828	609	-	610	3,047
SERVICES PURCHASED/ CONTRACTED					
Postage/Communication	-	895	-	-	895
Travel	-	810	-	-	810
Rentals/Leases	5,750	-	-	9,318	15,068
Others	-	1,180	-	1,200	2,380
Contracted Services	-	-	-	1,500	1,500
MATERIALS/SUPPLIES/FREIGHT					
Materials	4,724	6,548	-	19,549	30,821
Furniture and Equipment	-	1,679	-	-	1,679
Freight	-	311	-	1,004	1,315
Total	<u>\$ 21,537</u>	<u>\$ 37,557</u>	<u>\$ 11,770</u>	<u>\$ 69,184</u>	<u>\$ 140,048</u>

FT MCPHERSON DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION

For the year ended June 30, 2018

	<u>2018</u>	<u>2017</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 44,515	\$ 37,867
Due from Related Parties	2,260	4,812
Accounts Receivable	<u>19,076</u>	<u>19,609</u>
	<u>65,851</u>	<u>62,288</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	41,003	26,364
Due to Related Parties	8,224	5,400
Payroll Liabilities	2,000	1,382
Deferred Revenue	<u>7,357</u>	<u>7,807</u>
	<u>58,584</u>	<u>40,953</u>
ACCUMULATED SURPLUS	<u>\$ 7,267</u>	<u>\$ 21,335</u>

**FT MCPHERSON DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS**

For the Year Ended June 30, 2018

	2018 Budget (Unaudited)	2018 <u>Actual</u>	2017 <u>Actual</u>
REVENUE			
Contributions from Divisional Council	\$ 86,314	\$ 78,697	\$ 93,313
Other ECE contributions	60,000	63,659	57,599
Other contributions	-	-	8,000
Other	<u>12,000</u>	<u>61,534</u>	<u>96,385</u>
TOTAL REVENUE	<u>158,314</u>	<u>203,890</u>	<u>255,297</u>
EXPENSES			
Aboriginal Languages/Cultural Programs	32,916	66,845	107,009
Administration	35,856	59,552	57,065
Inclusive Schooling	29,192	23,722	30,120
School Programs	<u>60,350</u>	<u>67,839</u>	<u>63,073</u>
TOTAL EXPENSES	<u>158,314</u>	<u>217,958</u>	<u>257,267</u>
OPERATING DEFICIT	-	(14,068)	(1,970)
OPENING ACCUMULATED SURPLUS	<u>21,335</u>	<u>21,335</u>	<u>23,305</u>
CLOSING ACCUMULATED SURPLUS	<u>\$ 21,335</u>	<u>\$ 7,267</u>	<u>\$ 21,335</u>

FT MCPHERSON DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES

For the Year Ended June 30, 2018

	Aboriginal Languages/Cultural Programs	Administration	Inclusive Schooling	School Programs	Total
SALARIES:					
Instruction Assistants	-	-	-	42,501 \$	42,501
Non-instructional Staff	50,649	34,291	-	-	84,940
Board/Trustee Honoraria	4,375	4,577	-	-	8,952
EMPLOYEE BENEFITS					
Employee Benefit/Allowance	5,260	1,315	-	2,192	8,767
SERVICES PURCHASED/ CONTRACTED					
Professional/Technical Services	-	100	-	-	100
Postage/Communication	-	2,183	-	-	2,183
Travel	1,280	-	-	-	1,280
Rentals/Leases	-	-	14,640	-	14,640
Others	-	1,474	9,082	-	10,556
Contracted Services	2,379	-	-	-	2,379
MATERIALS/SUPPLIES/FREIGHT					
Materials	2,902	15,612	-	21,891	40,405
Freight	-	-	-	1,255	1,255
Total	<u>66,845 \$</u>	<u>59,552 \$</u>	<u>23,722 \$</u>	<u>67,839 \$</u>	<u>217,958</u>

INUVIK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION

For the year ended June 30, 2018

	<u>2018</u>	<u>2017</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 72,594	\$ 263,446
Due from Related Parties	107,102	18,632
Accounts Receivable	<u>6,229</u>	<u>4,722</u>
	<u>185,925</u>	<u>286,800</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	119,466	39,635
Payroll Liabilities	4,160	11,288
Deferred Revenue	<u>42,470</u>	<u>37,373</u>
	<u>166,096</u>	<u>88,296</u>
ACCUMULATED SURPLUS	<u>\$ 19,829</u>	<u>\$ 198,504</u>

INUVIK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2018

	2018 Budget (Unaudited)	2018 <u>Actual</u>	2017 <u>Actual</u>
REVENUE			
Contributions from Divisional Council	\$ 194,392	\$ 191,435	\$ 238,775
Other	<u>279,500</u>	<u>73,956</u>	<u>84,278</u>
TOTAL REVENUE	<u>473,892</u>	<u>265,391</u>	<u>323,053</u>
EXPENSES			
Aboriginal Languages/Cultural Programs	189,026	172,936	127,927
Administration	170,957	155,392	133,135
School Programs	<u>113,909</u>	<u>115,738</u>	<u>50,460</u>
TOTAL EXPENSES	<u>473,892</u>	<u>444,066</u>	<u>311,522</u>
OPERATING DEFICIT	-	(178,675)	11,531
OPENING ACCUMULATED SURPLUS	<u>198,504</u>	<u>198,504</u>	<u>186,973</u>
CLOSING ACCUMULATED SURPLUS	<u>\$ 198,504</u>	<u>\$ 19,829</u>	<u>\$ 198,504</u>

**INUVIK DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES**

For the Year Ended June 30, 2018

	Aboriginal Languages/Cultural Programs	Administration	School Programs	<u>Total</u>
SALARIES:				
Instruction Assistants	\$ 38,514	\$ -	\$ -	\$ 38,514
Non-instructional Staff	37,958	72,938	17,042	127,938
Board/Trustee Honoraria	1,200	8,975	-	10,175
EMPLOYEE BENEFITS				
Employee Benefit/Allowance	5,159	4,935	1,121	11,215
SERVICES PURCHASED/ CONTRACTED				
Postage/Communication	-	3,326	-	3,326
Utilities & Leases	-	-	406	406
Advertising/Printing/Publishing	829	-	-	829
Maintenance/Repair	-	55	-	55
Rentals/Leases	-	-	9,000	9,000
Others	3,652	4,428	61,454	69,534
Contracted Services	25,148	444	24,146	49,738
MATERIALS/SUPPLIES/FREIGHT				
Materials	60,476	25,655	2,569	88,700
Furniture and Equipment	-	34,636	-	34,636
Total	<u>\$ 172,936</u>	<u>\$ 155,392</u>	<u>\$ 115,738</u>	<u>\$ 444,066</u>

PAULATUK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
For the year ended June 30, 2018

	<u>2018</u>	<u>2017</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 11,228	\$ 402
Due from Related Parties	3,596	3,476
Accounts Receivable	<u>-</u>	<u>2,328</u>
	<u>14,824</u>	<u>6,206</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	6,000	2,000
Due to Related Parties	-	2,510
Payroll Liabilities	674	1,472
Deferred Revenue	<u>6,371</u>	<u>-</u>
	<u>13,045</u>	<u>5,982</u>
NET FINANCIAL RESOURCES	<u>1,779</u>	<u>224</u>
NON-FINANCIAL ASSETS		
Prepaid Expenses	<u>-</u>	<u>1,220</u>
ACCUMULATED SURPLUS	<u>\$ 1,779</u>	<u>\$ 1,444</u>

PAULATUK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2018

	2018 Budget (Unaudited)	2018 <u>Actual</u>	2017 <u>Actual</u>
REVENUE			
Contributions from Divisional Council	\$ 43,618	\$ 43,618	\$ 42,931
Other	<u>15,500</u>	<u>13,947</u>	<u>16,607</u>
TOTAL REVENUE	<u>59,118</u>	<u>57,565</u>	<u>59,538</u>
EXPENSES			
Aboriginal Languages/Cultural Programs	17,260	8,146	7,054
Administration	23,358	31,572	27,663
School Programs	<u>18,500</u>	<u>17,512</u>	<u>17,786</u>
TOTAL EXPENSES	<u>59,118</u>	<u>57,230</u>	<u>52,503</u>
OPERATING SURPLUS	-	335	7,035
OPENING ACCUMULATED SURPLUS	<u>1,444</u>	<u>1,444</u>	<u>(5,591)</u>
CLOSING ACCUMULATED SURPLUS	<u>\$ 1,444</u>	<u>\$ 1,779</u>	<u>\$ 1,444</u>

**PAULATUK DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES**

For the Year Ended June 30, 2018

	Aboriginal Languages/Cultural Programs	Administration	School Programs	<u>Total</u>
SALARIES:				
Non-instructional Staff	\$ 6,106	\$ 18,519	\$ 8,711	\$ 33,336
Board/Trustee Honoraria	-	5,525	-	5,525
EMPLOYEE BENEFITS				
Employee Benefit/Allowance	-	884	661	1,545
SERVICES PURCHASED/ CONTRACTED				
Postage/Communication	-	1,337	-	1,337
Student Travel	661	-	-	661
Others	-	275	-	275
Contracted Services	-	4,791	8,000	12,791
MATERIALS/SUPPLIES/FREIGHT				
Materials	<u>1,379</u>	<u>241</u>	<u>140</u>	<u>1,760</u>
Total	<u>\$ 8,146</u>	<u>\$ 31,572</u>	<u>\$ 17,512</u>	<u>\$ 57,230</u>

SACHS HARBOUR DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION

For the year ended June 30, 2018

	<u>2018</u>	<u>2017</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 40,048	\$ 58,832
Due from Related Parties	3,072	-
Accounts Receivable	<u>-</u>	<u>280</u>
	<u>43,120</u>	<u>59,112</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	10,000	-
Due to Related Parties	-	8,235
Payroll Liabilities	1,014	490
Deferred Revenue	<u>4,596</u>	<u>2,749</u>
	<u>15,610</u>	<u>11,474</u>
ACCUMULATED SURPLUS	<u>\$ 27,510</u>	<u>\$ 47,638</u>

SACHS HARBOUR DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS

For the Year Ended June 30, 2018

	2018 Budget <u>(Unaudited)</u>	2018 <u>Actual</u>	2017 <u>Actual</u>
REVENUE			
Contributions from Divisional Council	\$ 36,467	\$ 31,871	\$ 27,298
Other	<u>-</u>	<u>7,749</u>	<u>9,751</u>
TOTAL REVENUE	<u>36,467</u>	<u>39,620</u>	<u>37,049</u>
EXPENSES			
Aboriginal Languages/Cultural Programs	10,186	12,343	722
Administration	5,025	21,827	12,819
School Programs	<u>21,256</u>	<u>25,578</u>	<u>23,221</u>
TOTAL EXPENSES	<u>36,467</u>	<u>59,748</u>	<u>36,762</u>
OPERATING DEFICIT	-	(20,128)	287
OPENING ACCUMULATED SURPLUS	<u>47,638</u>	<u>47,638</u>	<u>47,351</u>
CLOSING ACCUMULATED SURPLUS	<u>\$ 47,638</u>	<u>\$ 27,510</u>	<u>\$ 47,638</u>

**SACHS HARBOUR DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES**

For the Year Ended June 30, 2018

SALARIES:					
Teachers	\$ -	\$ -	\$ -	\$ 8,798	\$ 8,798
Non-instructional Staff	10,000	12,890	-	-	22,890
Board/Trustee Honoraria	630	3,100	-	-	3,730
EMPLOYEE BENEFITS					
Employee Benefit/Allowance	-	770	657	-	1,427
SERVICES PURCHASED/ CONTRACTED					
Others	-	185	-	-	185
Contracted Services	-	-	15,000	-	15,000
MATERIALS/SUPPLIES/FREIGHT					
Materials	1,713	4,882	1,123	-	7,718
Total	<u>\$ 12,343</u>	<u>\$ 21,827</u>	<u>\$ 25,578</u>	<u>\$ 59,748</u>	<u>\$ 59,748</u>

TSIIGEHTCHIC DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION

For the year ended June 30, 2018

	<u>2018</u>	<u>2017</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 48,837	\$ 86,272
Due from Related Parties	1,638	13,374
Accounts Receivable	<u>1,350</u>	<u>1,350</u>
	<u>51,825</u>	<u>100,996</u>
LIABILITIES		
Due to Related Parties	-	7,064
Payroll Liabilities	<u>251</u>	<u>32</u>
	<u>251</u>	<u>7,096</u>
ACCUMULATED SURPLUS	<u>\$ 51,574</u>	<u>\$ 93,900</u>

TSIIGEHTCHIC DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS

For the Year Ended June 30, 2018

	2018 Budget <u>(Unaudited)</u>	2018 <u>Actual</u>	2017 <u>Actual</u>
REVENUE			
Contributions from Divisional Council	\$ 23,391	\$ 23,391	\$ 15,765
Rentals	<u>2,000</u>	<u>3,362</u>	<u>4,050</u>
TOTAL REVENUE	<u>25,391</u>	<u>26,753</u>	<u>19,815</u>
EXPENSES			
Aboriginal Languages/Cultural Programs	14,779	12,604	4,644
Administration	5,612	19,425	12,502
School Programs	<u>5,000</u>	<u>37,050</u>	<u>5,805</u>
TOTAL EXPENSES	<u>25,391</u>	<u>69,079</u>	<u>22,951</u>
OPERATING DEFICIT	-	(42,326)	(3,136)
OPENING ACCUMULATED SURPLUS	<u>93,900</u>	<u>93,900</u>	<u>97,036</u>
CLOSING ACCUMULATED SURPLUS	<u>\$ 93,900</u>	<u>\$ 51,574</u>	<u>\$ 93,900</u>

TSIIGEHTCHIC DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES

For the Year Ended June 30, 2018

	Aboriginal Languages/Cultural Programs	Administration	School Programs	<u>Total</u>
SALARIES:				
Instruction Assistants	8,215	-	-	8,215
Non-instructional Staff	-	2,630	-	2,630
Board/Trustee Honoraria	-	4,240	-	4,240
EMPLOYEE BENEFITS				
Employee Benefit/Allowance	350	-	-	350
SERVICES PURCHASED/ CONTRACTED				
Utilities & Leases				
Travel	-	77	-	77
Student Travel	-	709	-	709
Advertising/Printing/Publishing	-	-	8,015	8,015
Maintenance/Repair	-	1,010	-	1,010
Rentals/Leases	-	478	-	478
Others	-	-	1,659	1,659
Contracted Services	2,531	4,103	-	6,634
MATERIALS/SUPPLIES/FREIGHT				
Materials	1,508	3,810	17,328	22,646
Furniture and Equipment	-	857	-	857
Freight	-	1,511	-	1,511
Total	<u>12,604</u>	<u>19,425</u>	<u>37,050</u>	<u>69,079</u>

TUKTOYAKTUK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION

For the year ended June 30, 2018

	<u>2018</u>	<u>2017</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 82,382	\$ 58,110
Due from Related Parties	17,922	7,201
Accounts Receivable	<u>4,729</u>	<u>913</u>
	<u>105,033</u>	<u>66,224</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	28,499	26,785
Due to Related Parties	8,394	14,110
Payroll Liabilities	4,268	4,057
Deferred Revenue	<u>5,318</u>	<u>11,029</u>
	<u>46,479</u>	<u>55,981</u>
ACCUMULATED SURPLUS	<u>\$ 58,554</u>	<u>\$ 10,243</u>

TUKTOYAKTUK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2018

	2018 Budget (Unaudited)	2018 <u>Actual</u>	2017 <u>Actual</u>
REVENUE			
Contributions from Divisional Council	\$ 164,548	\$ 196,404	\$ 149,772
Government of Canada	38,500	40,917	27,648
Other	<u>39,500</u>	<u>71,946</u>	<u>44,310</u>
TOTAL REVENUE	<u>242,548</u>	<u>309,267</u>	<u>221,730</u>
EXPENSES			
Aboriginal Languages/Cultural Programs	45,972	37,601	16,405
Administration	51,999	65,624	46,127
Inclusive Schooling	-	31,856	21,016
School Programs	<u>144,577</u>	<u>125,875</u>	<u>113,934</u>
TOTAL EXPENSES	<u>242,548</u>	<u>260,956</u>	<u>197,482</u>
OPERATING SURPLUS	-	48,311	24,248
OPENING ACCUMULATED SURPLUS	<u>10,243</u>	<u>10,243</u>	<u>(14,005)</u>
CLOSING ACCUMULATED SURPLUS	<u>\$ 10,243</u>	<u>\$ 58,554</u>	<u>\$ 10,243</u>

**TUKTOYAKTUK DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES**

For the Year Ended June 30, 2018

	<u>Aboriginal Languages/Cultural Programs</u>	<u>Administration</u>	<u>Inclusive Schooling</u>	<u>School Programs</u>	<u>Total</u>
SALARIES:					
Non-instructional Staff	\$ 179	\$ 28,784	-	\$ 40,063	\$ 69,026
Board/Trustee Honoraria	15,547	8,775	-	-	24,322
EMPLOYEE BENEFITS					
Employee Benefit/Allowance	-	3,772	-	3,478	7,250
SERVICES PURCHASED/ CONTRACTED					
Postage/Communication	-	347	-	-	347
Utilities & Leases	-	-	1,045	-	1,045
Travel	-	1,358	-	3,000	4,358
Rentals/Leases	-	5,750	17,400	-	23,150
Others	-	1,810	-	2,000	3,810
Contracted Services	60	1,486	4,510	45,150	51,206
MATERIALS/SUPPLIES/FREIGHT					
Materials	21,644	11,052	8,901	31,408	73,005
Furniture and Equipment	-	339	-	-	339
Freight	171	2,151	-	776	3,098
Total	<u>\$ 37,601</u>	<u>\$ 65,624</u>	<u>\$ 31,856</u>	<u>\$ 125,875</u>	<u>\$ 260,956</u>

ULUKHAKTOK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
For the year ended June 30, 2018

	<u>2018</u>	<u>2017</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 12,468	\$ 54,758
Due from Related Parties	3,771	-
Accounts Receivable	<u>-</u>	<u>689</u>
	<u>16,239</u>	<u>55,447</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	1,014	250
Due to Related Parties	-	4,080
Payroll Liabilities	924	925
Deferred Revenue	<u>-</u>	<u>27,181</u>
	<u>1,938</u>	<u>32,436</u>
ACCUMULATED SURPLUS	<u>\$ 14,301</u>	<u>\$ 23,011</u>

ULUKHAKTOK DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL OPERATIONS
For the Year Ended June 30, 2018

	2018 Budget <u>(Unaudited)</u>	2018 <u>Actual</u>	2017 <u>Actual</u>
REVENUE			
Contributions from Divisional Council	\$ 67,457	\$ 67,457	\$ 69,044
Other ECE contributions	50,000	46,677	52,913
Other contributions	-	1,669	-
Rentals	-	2,946	2,422
Other	<u>42,525</u>	<u>31,383</u>	<u>24,516</u>
TOTAL REVENUE	<u>159,982</u>	<u>150,132</u>	<u>148,895</u>
EXPENSES			
Aboriginal Languages/Cultural Programs	27,241	28,775	25,071
Administration	42,755	42,614	35,266
Inclusive Schooling	19,210	20,115	14,950
School Programs	<u>70,776</u>	<u>67,338</u>	<u>84,904</u>
TOTAL EXPENSES	<u>159,982</u>	<u>158,842</u>	<u>160,191</u>
OPERATING DEFICIT	-	(8,710)	(11,296)
OPENING ACCUMULATED SURPLUS	<u>23,011</u>	<u>23,011</u>	<u>34,307</u>
CLOSING ACCUMULATED SURPLUS	<u>\$ 23,011</u>	<u>\$ 14,301</u>	<u>\$ 23,011</u>

ULUKHAKTOK DISTRICT EDUCATION AUTHORITY
DETAILS OF EXPENSES

For the Year Ended June 30, 2018

	Aboriginal Languages/Cultural Programs	Administration	Inclusive Schooling	School Programs	Total
SALARIES:					
Non-instructional Staff	\$ 21,707	\$ 21,455	\$ 20,115	\$ 41,353	\$ 104,630
Board/Trustee Honoraria	2,448	9,300	-	-	11,748
EMPLOYEE BENEFITS					
Employee Benefit/Allowance	-	4,502	-	-	4,502
SERVICES PURCHASED/ CONTRACTED					
Student Travel	3,000	-	-	7,941	10,941
Others	-	3,085	-	-	3,085
MATERIALS/SUPPLIES/FREIGHT					
Materials	<u>1,620</u>	<u>4,272</u>	<u>-</u>	<u>18,044</u>	<u>23,936</u>
Total	<u>\$ 28,775</u>	<u>\$ 42,614</u>	<u>\$ 20,115</u>	<u>\$ 67,338</u>	<u>\$ 158,842</u>

**NON-CONSOL BEAUFORT DELTA EDUCATION COUNCIL
STATEMENT OF FINANCIAL POSITION**

For the year ended June 30, 2018

	<u>2018</u>	<u>2017</u>
FINANCIAL ASSETS		
Cash and Cash Equivalents	\$ 8,988,662	\$ 9,630,461
Accounts Receivable	329,418	262,768
Restricted Assets	<u>282,334</u>	<u>258,884</u>
	<u>9,600,414</u>	<u>10,152,113</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	754,652	542,951
Due to Related Parties	127,397	10,623
Payroll Liabilities	3,085,474	2,681,459
Employee Deductions Payable	2,586	716
Deferred Revenue	60,879	102,479
Post-Employment Benefits	3,083,496	3,422,599
Trust Liabilities	<u>282,334</u>	<u>258,884</u>
	<u>7,396,818</u>	<u>7,019,711</u>
NET FINANCIAL RESOURCES	<u>2,203,596</u>	<u>3,132,402</u>
NON-FINANCIAL ASSETS		
Prepaid Expenses	<u>8,181</u>	<u>19,643</u>
ACCUMULATED SURPLUS	<u>\$ 2,211,777</u>	<u>\$ 3,152,045</u>

**NON-CONSOL BEAUFORT DELTA EDUCATION COUNCIL
STATEMENT OF FINANCIAL OPERATIONS**

For the Year Ended June 30, 2018

	2018 Budget (Unaudited)	2018 Actual	2017 Actual
REVENUE			
Government of the NWT			
Regular contributions	\$ 28,572,133	\$ 29,046,637	\$ 28,645,178
Other ECE contributions	868,000	1,315,852	735,085
Other contributions	<u>50,000</u>	<u>304,186</u>	<u>438,702</u>
Total Government of the NWT	<u>29,490,133</u>	<u>30,666,675</u>	<u>29,818,965</u>
Government of Canada	<u>-</u>	<u>950</u>	<u>6,361</u>
Board Generated Funds			
Investment Income	60,000	129,169	72,560
Other	<u>820,582</u>	<u>341,316</u>	<u>501,951</u>
Total Board Generated Funds	<u>880,582</u>	<u>470,485</u>	<u>574,511</u>
TOTAL REVENUE	<u>30,370,715</u>	<u>31,138,110</u>	<u>30,399,837</u>
EXPENSES			
Aboriginal Languages/Cultural Programs	2,772,079	3,133,336	2,970,156
Administration	3,382,115	2,547,337	2,912,251
Inclusive Schooling	4,359,163	5,653,162	4,858,271
School Programs	18,534,130	19,877,711	17,018,669
Student Accommodations	140,920	136,391	133,477
Operations & Maintenance	<u>815,000</u>	<u>730,441</u>	<u>2,197,877</u>
TOTAL EXPENSES	<u>30,003,407</u>	<u>32,078,378</u>	<u>30,090,701</u>
OPERATING SURPLUS (DEFICIT)	367,308	(940,268)	309,136
OPENING ACCUMULATED SURPLUS	<u>3,152,045</u>	<u>3,152,045</u>	<u>2,842,909</u>
CLOSING ACCUMULATED SURPLUS	<u>\$ 3,519,353</u>	<u>\$ 2,211,777</u>	<u>\$ 3,152,045</u>

**NON-CONSOL BEAUFORT DELTA EDUCATION COUNCIL
DETAILS OF EXPENSES**

For the Year Ended June 30, 2018

	Aboriginal Languages/Cultural Programs	Administration	Inclusive Schooling	School Programs	Student Accommodations	Operations & Maintenance	Total
SALARIES:							
Teachers	\$ 1,106,480	\$ -	\$ 1,292,293	\$ 11,445,375	\$ -	\$ -	\$ 13,844,148
Instruction Assistants	-	-	-	22,829	-	-	22,829
Non-instructional Staff	447,348	1,270,260	2,251,117	1,843,790	-	-	5,812,515
Board/Trustee Honoraria	69,211	39,374	-	16,532	-	-	125,117
EMPLOYEE BENEFITS							
Employee Benefit/Allowance	521,985	357,140	1,378,886	4,404,951	-	158,324	6,821,286
Leave and Termination	-	-	-	104,383	-	-	104,383
SERVICES PURCHASED/ CONTRACTED							
Professional/Technical Services	-	51,002	80,006	-	-	-	131,008
Postage/Communication	796	32,314	-	104,081	2,040	-	139,231
Utilities & Leases	-	-	-	2,474	-	-	2,474
Travel	153,295	191,979	70,709	230,957	4,192	-	651,132
Student Travel	15,896	-	2,008	64,486	129,145	-	211,535
Advertising/Printing/Publishing	-	4,362	-	173	-	-	4,535
Maintenance/Repair	8,978	58,010	-	80,106	-	-	147,094
Rentals/Leases	4,375	15,077	-	110,828	-	157,859	288,139
Others	16,547	24,702	46,830	16,676	-	414,258	519,013
Contracted Services	294,597	18,949	90,026	49,356	-	-	452,928
MATERIALS/SUPPLIES/FREIGHT							
Materials	144,372	109,669	88,226	875,856	1,014	-	1,219,137
Furniture and Equipment	59,568	169,056	228,333	243,365	-	-	700,322
Freight	8,679	15,718	31,281	118,924	-	-	174,602
CONTRIBUTIONS/TRANSFERS							
Transfers - Other	281,209	189,725	93,447	142,569	-	-	706,950
Total	\$ 3,133,336	\$ 2,547,337	\$ 5,653,162	\$ 19,877,711	\$ 136,391	\$ 730,441	\$ 32,078,378



CSFTNO

Annual Report for 2017-2018 School Year

September 28, 2018



Commission scolaire francophone
Territoires du Nord-Ouest

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Purpose of the Annual Report

The CSFTNO Annual Report for the 2017-2018 school year was prepared in compliance with the *Financial Administration Act* that requires NWT Education Bodies to report on their operations, compliance to educational directives, and implementation of activities and initiatives in line with the GNWT Mandate and the Minister of Education’s direction.

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: 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 CSFTNO 2017-2018 Operating Plan.

CSFTNO Operating Environment

School Profiles and Student Enrolment

CSFTNO consists of **2** schools that housed approximately **200** students in 2017-2018 school year. Our schools offer French first language education from Junior Kindergarten to Grade 12 according to Section 23 of the *Charter of Rights and Freedoms*, as well as the three additional categories included in the Ministerial Directive, Enrolment of Students in French First Language Education Programs (2016): Reacquisition, Non-citizen Francophone and New Immigrant.

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

Table 1: **Erreur ! Source du renvoi introuvable.** School Profiles 2017-2018

School	Community	Grades Offered	Student Enrolment (FTE) ¹	Teaching Staff (PY) ²
École Allain St-Cyr (ÉASC)	Yellowknife	JK-12	119.5	14.3
École Boréale (ÉB)	Hay River	JK-12	80	10

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: Student enrolment (FTE) by school and by grade as of September 30, 2017.

School	Grades													
	JK	K	1	2	3	4	5	6	7	8	9	10	11	12
ÉASC	7.0	15.0	9.0	5.0	10.0	10.5	10.0	16.5	7.5	9.0	6.0	3.0	4.0	7.0
ÉB	3.0	7.0	5.0	6.0	7.0	2.0	9.0	7.0	5.0	3.0	7.0	5.0	7.0	7.0
DEC Total	10.0	22.0	14.0	11.0	17.0	12.5	19.0	23.5	12.5	12.0	13.0	8.0	11.0	14.0

Student and Teacher Population

Breakdown of staff: École Allain St-Cyr

- Full-time principal + Indigenous program
- Full-time Program Support Teacher + leadership team
- Elementary (JK–6)
 - 6 teachers (1 teacher (0.8 FTE), 1 teacher – Math Lead + leadership team)
 - English specialist, 4–6; Physical Education, JK–2 (0.5 FTE)
- Secondary (7–12)
 - English specialist, 7–12 + electives
 - French specialist, 7–12 + electives + Literacy Lead
 - Math and Science specialist, 10–12
 - Social Studies + Math specialist, 7–9 + electives + leadership team
 - Health and Science teacher, 7–9 + Visual Arts and Drama specialist, JK–12 + electives
 - Physical Education specialist, 3–12; Technology, 7–10; electives + Technology Lead + leadership team
- Support assistants
 - 3
- Custodian
 - 1
- Secretary/librarian
 - 1

Breakdown of students: École Allain St-Cyr

- Junior Kindergarten
- Kindergarten
- Grades 1 and 2
- Grades 3 and 4
- Grades 4 and 5
- Grade 6
- Grades 7 and 8
- Grades 9–12 – Physical Education, Arts

- Multiple course combinations are possible at the secondary level to meet graduation requirements.

Breakdown of staff: École Boréale

- Full-time principal
- Full-time Program Support Teacher + leadership team
- Elementary (JK–6)
 - 4 teachers (1 teacher – Literacy Lead + leadership team, 1 teacher – Math Lead + Math, 7–9 + Physical Education)
- Secondary (7–12)
 - English specialist, 4–12 + Health, 7–9
 - French specialist, 7–12 + electives + Technology Lead + leadership team
 - Math and Science specialist, 10–12
 - Social Studies + Science specialist (Biology 20 and 30) + Physical Education + Indigenous program + Career and Life Management + Guidance
- Support assistants
 - 2.3
- Custodian
 - 1
- Secretary/librarian
 - 1

Breakdown of students: École Boréale

- Junior Kindergarten and Kindergarten
- Grades 1 and 2
- Grades 3 and 4
- Grades 5 and 6
- Grades 7 and 8
- Grades 9–12 – Physical Education
- Multiple course combinations are possible at the secondary level to meet graduation requirements.

Governance

Governance Training

CSFTNO recently revised its governance structure. In so doing, CSFTNO adopted Carver’s Governance Policy and revised its policies and procedures.

At every board retreat since the 2015 election, the trustees reviewed the new draft policies and procedures and they were finally adopted in September 2017. At the board retreat in December, 2018, a workshop was held with our consultant to ensure that each board member understood the essence and nature of the new policies. CSFTNO also implemented its new procedures. It is a work in progress.

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 3 below describes the status of DEC meetings that were planned for the completed school year.

Table 3: DEC Meetings Schedule.

Meeting Number	Planned Date	Planned Location	Did the meeting take place as planned? (Yes/No)	If no, explain why.
1	September 18, 2017	DEC Office Yellowknife	Yes	
2	October 16, 2017	DEC Office Yellowknife	Yes	
3	November 25, 2017	DEC Office Yellowknife	Yes	
4	December 2 & 3, 2017	DEC Office Yellowknife	Yes	
5	December 11, 2017	DEC Office Yellowknife	Yes	
6	January 22, 2018	DEC Office Yellowknife	Yes	
7	February 19, 2018	DEC Office Yellowknife	Yes	
8	April 23, 2018	DEC Office Yellowknife	Yes	
9	May 23, 2018	DEC Office Yellowknife	Yes	
10	June 18, 2018	DEC Office Yellowknife	No	No quorum, was held June 20, 2018

Language, Culture and Identity

Outlined below are achievements on programs and activities implemented to support the development of language, culture and sense of identity.

<i>Establish and Nurture Francophone Space</i>	
Priorities in the 2017-2018 school year:	Provide our students with authentic opportunities to live in French, to appreciate their Francophone heritage and to develop their identity by providing the opportunity to participate in curricular and extracurricular activities that take place in French, or are connected to Francophone culture and heritage.
Achieved results:	<ul style="list-style-type: none"> • One student took part in the northern and western Franco-Canadian parliament. • Twelve CSFTNO students took part in the Francophonie Games. • Two students attended the Association canadienne d'éducation de langue française convention in Calgary. • Four students from Allain St-Cyr and three from Boréale took part in the public speaking contest <i>Concours d'art oratoire</i> in Yellowknife. They presented in front of their peers in the other French programs as well as before judges. • Grade 7–9 students from Boréale took part in the leadership camp where they participated in a variety of leadership development activities and workshops in French, as well as in Indigenous cultural activities. • Grade 10–12 students from Boréale toured colleges in Grande Prairie as part of an annual visit to colleges and universities in Alberta. The tour rotates between Edmonton, Calgary and Grande Prairie. The trip takes place in French, where and when possible. • JK–6 Allain St-Cyr – Tam Di De Lam show in partnership with l'Association franco-culturelle de Yellowknife. • Seventeen Grade 7–9 students from Allain St-Cyr participated in a SÉVEC exchange trip with a francophone school from Halifax. • Festifilm Jeunesse is an annual project in partnership with l'Association franco-culturelle de Yellowknife where a committee selects two French movies per school based on age and interests of the groups. • Annual Snow camps to use the French language in a setting outside the school and to learn associated vocabulary and participate in related cultural activities. • Rigolo Festival in Yellowknife in partnership with Association franco-culturelle de Yellowknife and Northern Arts and Cultural Centre. • Author visit. • Five students graduated from Allain St-Cyr. Graduation was held June 9, 2018. • Four students graduated from Boréale. Graduation was held June 30, 2018.

- Boréo Dollars (Boréale), Tokens (Allain St-Cyr) are used to encourage students to speak French. Our francophone schools, located in a minority setting, staff use various methods to encourage students to take pride in speaking French and valuing the language.

Promotion of Indigenous Languages, Culture and Identity

Priorities in the 2017-2018 school year:

Ensure that the Dene Kede program is incorporated into curriculum. It is important to recognize that we are francophone schools that are working to support Dene Kede, however, Indigenous languages are not being taught in our schools.

Achieved results:

- Elementary and primary (JK–8) teachers incorporated the Dene Kede program into at least two lessons each.
- JK–8 students from École Allain St-Cyr took part in camps organized by YK1 relevant to Indigenous teachings with topics appropriate to each grade level:
 - Grade 1 – Berry Picking
 - Grade 4 – Medicinal Plants
 - Grade 8 – Fish Camp, etc.
- Twelve students from École Allain St-Cyr’s outdoors elective course and a Grade 12 student took part in the Canoe Camp at Hidden Lake from June 13–15, 2018.
- K–2 students from École Boréale took part in cultural camps on June 15, 22 and 25, 2018.
- Grade 7–9 students from École Boréale took part in a Canoe Camp at Sandy Lake Lodge from June 18–20, 2018.
- Students from École Boréale took part in camps organized by the school and Indigenous elders from the Hay River area:
 - Take a Kid Trapping – Beaver Camp
- Dene Laws are posted at each school and at the DEC office in Yellowknife.

'Francisation' Program

Priorities in the 2017-2018 school year:

To provide 'francisation' to the students that require language acquisition and development in order to succeed academically, culturally and socially in our francophone schools.

Achieved results:

- We identified the students requiring 'francisation' services
 - École Boréale – 14 students
 - École Allain St-Cyr – 9 students
- We identified staff who would provide 'francisation' services
- We set up reading several groups in each school that are age appropriate and fluid from emergent to intermediate. Students move from one group to the next as they attain the next level.
- We purchased needed resources and materials at all levels.
- We assessed JK–5 students using GB+, an assessment tool for francophone students produced by Chenelière.



- We requested and received funding from the Department of Education to hire a Literacy Coach. Our ‘francisation’ program will be one of her responsibilities in the 2018-2019 school year.

Health, Wellness and Student Support

Outlined below are achievements on programs and activities implemented to support health and wellness of our students and teachers, meet diverse needs of our learners, and create an inclusive learning environment.

<i>Health and Wellness Curriculum Pilot (Grades 4 to 6)</i>	
Priorities in the 2017-2018 school year:	CSFTNO teachers from Grade 4 to 6 will participate in training offered by the Department of Education. They will also participate in the curriculum pilot.
Achieved results:	<ul style="list-style-type: none"> • Two CSFTNO teachers, one from École Boréale and one from École Allain St-Cyr, participated in the training offered by the Department of Education in February 2018. • Two CSFTNO teachers, one from École Boréale and one from École Allain St-Cyr, participated in the curriculum pilot.
<i>Vers le Pacifique [Conflict Resolution Program]</i>	
Priorities in the 2017-2018 school year:	Vers le Pacifique is the program that CSFTNO introduced several years ago to promote healthy conflict resolution practices amongst JK–6 students. As a result of high staff turnover, and as a refresher for veteran teachers, we plan to provide teachers and support assistants from both École Boréale and École Allain St-Cyr with training at the start of the school year. We will also order program resources that are needed and make them available to JK – 6 teachers.
Achieved results:	<ul style="list-style-type: none"> • A training session for teachers and support staff from both schools (15 staff) took place at École Allain St-Cyr on August 29, 2018. • CSFTNO ordered and distributed the necessary materials and made sure that each teacher had the resources needed to use the program effectively. • 128 JK–6 students were impacted by the implementation of Vers le Pacifique throughout the school year.
<i>GoToEducator</i>	
Priorities in the 2017-2018 school year:	Provide mental health training in French for Grade 7–12 teachers.
Achieved results:	<ul style="list-style-type: none"> • A training session was provided by the Department of Education on August 29, 2018 for 16 Grade 7 to 12 teachers, support assistants, two Program Support teachers and two school administrators from École Allain St-Cyr and École Boréale.

- Mental Health resource persons met with staff members to talk about how the health system works in Yellowknife and the Northwest Territories, who to contact in a crisis situation, what to do when there are questions or concerns, etc. It was very informative.

T.A.M.I.

Priorities in the 2017-2018 school year: We plan to join the T.A.M.I. coalition and have the program translated into French by the end of the school year.
Train teachers so they can do the program with Grade 7–9 students.
Do T.A.M.I. program (five units) with Grade 7–9 students at both schools.

- Achieved results:**
- Since it took longer than expected to have the units translated, teacher training was done in April 2018.
 - We did the shorter version of the T.A.M.I. because we did not have enough time to cover all of the five units completely with our Grade 7–9 students by exam time in May and June 2018. The program was a success in both of our schools.

Drop the Pop

Priorities in the 2017-2018 school year: Focus on coming up with alternative and healthy beverage choices.
Make water the beverage of choice.

- Achieved results:**
- Mini-research on the benefits of water.
 - Presentations on the harmful effects of carbonated beverages.
 - Order water bottles for students and staff.
 - École Allain St-Cyr and École Boréale each won a cash prize for their participation and for their innovative activities developed to promote healthy choices related to beverages and food.

Healthy Foods Initiative

Priorities in the 2017-2018 school year: Stress the importance of a healthy and balanced diet.
Make healthy food choices.
Introduce healthy new foods.

- Achieved results:**
- Preparation of healthy snacks with and for students.
 - Available snacks: fruit, smoothies.
 - Research on lesser-known fruits and vegetables and their benefits; preparation of snacks containing these vegetables to have students try them.

Breakfast for Learning

Priorities in the 2017-2018 school year: Inform students about the benefits of eating a healthy breakfast so they can be ready to learn, especially at the secondary level.
Meet the needs of students who are less fortunate or who, for one reason or another, have not brought enough to eat or who have had a lunchbox “incident.”



- Achieved results:**
- Monthly breakfasts for secondary students, since they tend to have breakfast less.
 - Actively offer food to students who have not had breakfast or are still hungry.
 - Snacks and breakfasts available on request.

Self-Regulation

Priorities in the 2017-2018 school year: Book Paula Jurczak and have her work with École Boréale staff so they can continue their self-regulation training.
Approach ECE for funding for more resources to meet student needs.

- Achieved results:**
- Through conference calls and Skype, Paula spent three days working with École Boréale staff to assess their progress in implementing self-regulation techniques and to identify next steps.
 - Identify students in need, determine which resources would best meet their needs and order them. Once resources have come in, introduce them to students and use them efficiently.

Teaching and Learning

Outlined below are achievements on programs and activities implemented to support excellence in teaching and professional development of our educators.

Literacy

Priorities in the 2017-2018 school year: Through Professional Learning Communities, CSFTNO teachers and administration are harmonizing instruction in reading and writing in French from Junior Kindergarten to Grade 6. We are working in seven-week learning sequences. In 2015–2016, we developed two learning sequences (narrative and informative texts), adding a third learning sequences (narrative and informative texts and *poetry*) in 2016–2017. We will be developing a fourth learning sequence in 2017–2018. Harmonizing instruction in reading means that we will be studying our data (student outcomes), setting a SMART goal for all students from Junior Kindergarten to Grade 6 and creating assessment tools that increase in difficulty and complexity at each grade level and take curriculum objectives and previously identified assessment criteria into account. At the start of the learning sequence, teachers set a SMART goal for their classroom groups, taking each student groups into account. A SMART goal is set for all students from Junior Kindergarten to Grade 6. The group of teachers decides what strategies will be taught explicitly over the following two weeks. At the next Professional Learning Community meeting (weeks 1, 3, 5 and 7), the teachers come together again to share successes, challenges and samples of student work, to decide which new strategies are to be taught explicitly over the following two week period and to come up with solutions or suggest effective practices for their colleagues. In week 4, teachers discuss student

<p>Achieved results:</p>	<p>progress and identify students in need of targeted measures despite explicit instruction in strategies. In week 7, students complete a summative assessment and we measure and celebrate the students' success. We also establish an action plan for students who have not reached the goal in the summative assessment. With this approach, we have been able to harmonize instruction in reading from Junior Kindergarten.</p> <ul style="list-style-type: none"> • A fourth teaching sequence was developed for JK–6 students in each of our schools; École Boréale and École Allain St-Cyr. A grammar section was also added to each teaching sequence. • By working together and developing four learning sequences, we were able to harmonize instruction in reading from JK–6. • Student results will inform teaching practice and assisted both schools in setting the goals for their 2018-2019 School Improvement Plans.
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Numeracy

<p>Priorities in the 2017-2018 school year:</p>	<p>In Math, we will be continuing with our Math Plan in Grades 1 to 6. We will review the plan for 2017–2018. We have been working with a specialist for several years now. We have developed a common calendar, diagnostic tools and formative and summative assessments tools at all levels from Grades 1 to 6. Student outcomes by unit and grade level are stored in Excel files. We will also insist that our teachers be more consistent in using recommended formative and summative assessment tools as well as the Excel files.</p>
<p>Achieved results:</p>	<ul style="list-style-type: none"> • Individualized professional development in various Mathematics concepts took place with our consultant: six days at each school (introduction, guidance for new teachers and monitoring with teachers already familiar with the program). • We followed the calendar set out for the 2017-2018 school year.

Google

<p>Priorities in the 2017-2018 school year:</p>	<p>At the secondary level, we anticipate that teachers from Grades 7 to 12 will be creating Google spaces for each of their subject areas so that students can develop their 21st century skills. CSFTNO believes that our secondary students will have to be versatile and comfortable with technology in order to be ready to make the transition to post-secondary education. Google Classroom allows teachers and students to connect, communicate and collaborate to work on assignments and projects. In addition, parents wishing to do so can access Google Classroom to support their children more effectively. Google Classroom enables students to become more independent.</p>
<p>Achieved results:</p>	<ul style="list-style-type: none"> • Even though four teachers use Google Classroom to communicate with their students, we were unable to wholly establish this practice at the secondary level. We will continue to encourage teachers and provide professional development where needed.

Reading Apprenticeship

<p>Priorities in the 2017-2018 school year:</p>	<p>We have continued our work with the Reading Apprenticeship program to support the 5–12 Literacy framework. We have already sent six teachers for</p>
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<p>Achieved results:</p>	<p>training. We will create a regional Professional Learning Community to provide a structure for the team of teachers involved.</p> <p>Our ‘Lead Teacher’ will continue to participate in literacy meetings and teachers will continue to participate in training sessions.</p> <ul style="list-style-type: none"> • We set up a Reading Apprenticeship Committee. It held three meetings during the year. The committee format proved not to be an adequate structure, so in the 2018-2019 school year, we will create a PLC with the guidance of facilitator from Solution Tree. • CSFTNO’s ‘Lead Teacher’ took part in all of ECE’s Literacy Committee meetings • CSFTNO staff participated in all ECE training sessions.
<p><i>Examens communs de l’Alberta</i></p>	
<p>Priorities in the 2017-2018 school year:</p>	<ul style="list-style-type: none"> • All Grade 4, 5, 7, 8, 10, 11 and 12 students will write the Examens communs de l’Alberta in preselected subject areas. These assessments were developed by teachers from the four francophone school districts in Alberta and we have asked the Consortium permission to administer them in certain subject areas where curriculum aligns. <ul style="list-style-type: none"> ○ Grade 4: English Language Arts (Reading), French Language Arts (Reading) and Mathematics. ○ Grade 5: English Language Arts (Reading), French Language Arts (Reading) and Mathematics. ○ Grade 7: English Language Arts (Reading and Writing), French Language Arts (Reading and Writing) and Mathematics. ○ Grade 8: English (Reading and Writing), French Language Arts (Reading and Writing) and Mathematics. ○ Grade 10: All subjects. ○ Grade 11: All subjects. ○ Grade 12: Only those subjects where there is no diploma exam.
<p>Achieved results:</p>	<p>We administered these assessments for the first time in 2017-2018. The results will be available in the CSFTNO and schools dashboards. As these assessments are internal, the results will be for our internal purposes such as identifying priorities for our School Improvement Plans and used to inform planning and improving teaching practices.</p>



Student Outcomes and Success

Outlined below are results on programs and activities implemented to support academic achievement and to improve student attendance.

Dashboards – CSFTNO and each school	
Priorities in the 2017-2018 school year:	<p>Create a CSFTNO dashboard that will contain data to be shared with trustees and stakeholders.</p> <p>Create dashboards for each school that will contain specific students and school data that will be used to inform decision making and to inform teaching practices.</p>
Achieved results:	<ul style="list-style-type: none"> • A CSFTNO dashboard was created. It includes data such as enrollment, attendance rates, graduation rates, results on diploma exams, Alberta Achievement Tests in Grades 6 and 9, EDI and MDI results as well as results from the administration of a satisfaction survey NotreÉcole. • A dashboard was created for each school, École Allain St-Cyr and École Boréale. It includes internal data such as enrollment, attendance rates, results on internal assessments (Marie Clay, Brigance, GB+, TMNRÉ, Examens communs de l'Alberta, Alberta Achievement Tests, Diploma Exams, EDI, MDI as well as results from the administration of a satisfaction survey NotreÉcole. • The dashboards store all of our pertinent data in three centralized and accessible tools.
Satisfaction Survey NotreÉcole	
Priorities in the 2017-2018 school year:	<p>We will administer, for the first time, the <i>NotreÉcole</i> satisfaction survey to students, parents and teachers in spring 2018. Preselected results will be added to the CSFTNO dashboard as well as to the school dashboards.</p>
Achieved results:	<ul style="list-style-type: none"> • The survey ran from May 7 to 18, 2018. • The survey measured: <ul style="list-style-type: none"> ○ Sense of Belonging ○ Positive Relationships ○ Valuing Academic Results ○ Interest and Motivation ○ Effort ○ Bullying and Exclusion ○ Sense of Security at School ○ Sense of Caring by an Adult at School ○ Positive Student-Teacher Relationships ○ Positive Learning Environment ○ Expectations for Success ○ Demographic Factors • Preselected results will be added to the dashboards. • Data will be shared with appropriate stakeholders in appropriate venues.

Leadership Team

Priorities in the 2017-2018 school year:

We will continue to develop the CSFTNO leadership team. This team consists of the superintendent, the school principals, program support teachers and volunteer teachers from both schools representing different grade levels. Training will focus on building a strong and collaborative team, creating improvement plans for each school that take the annual planning cycle into account, and gathering data for dashboards for the CSFTNO and its schools. This leadership team assists and supports the superintendent with decision-making and guidance. The leadership team is also broken down by school, providing the principals with guidance and assisting with decision-making at the school. Our consultant will be guiding us through this process. We will use the improvement plan for each school as a guide to inform our actions, discussions and decisions throughout the school year. We will develop School Improvement Plans for 2018–2019, taking into account achievements, challenges and needs. The Leadership Team will also embark on a strategic reflection exercise to transform future learning at CSFTNO school and to develop a Student Exit Profile, an ensemble of qualities that all students that graduate from our schools should have attained by graduation.

Achieved results:

- The CSFTNO leadership team met three times during the school year (November, January and May).
- The leadership teams at each school held bimonthly meetings throughout the school year and revised their School Improvement Plans in May.
- The improvement plans for each school are becoming more specific and the focus on results is much more tangible.
- The Strategic Reflection Exercise began in January 2018. Consultations were held with parents, the various community stakeholders in Yellowknife and Hay River, as well as focus groups with students and staff. From these discussions, two categories of results were collated:
 - Vision – What is your vision for our schools in the future? What programming or activities would you like to see offered in each of our two school? Changes in daily and yearly schedules were discussed. Priorities were determined once all of the information was collated and shared with the staff and parents. In 2018-2019, we will fine-tune the document to make adjustments based on the feedback received.
 - Student Exit Profile – A ‘*Profil de sortie de l’élève*’ was drafted to describe the qualities and qualifications of a graduate student who graduates from either of CSFTNO’s two schools. This document needs to be fine-tuned before it is shared with all stakeholders in the fall of 2018.
 - A 3-year plan will be developed in 2018-2019 and year 1 will be implemented in the 2019-2020 school year.

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 below provide details on budgeted and actual General School, Inclusive Schooling, and Aboriginal Language staff for the 2017-18 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	2.5	0	0	0	N/A	0	N/A	N/A	N/A	2.5
	ÉASC	N/A	9.42	N/A	0.38	1.03	0.32	N/A	N/A	0	11.15
	ÉB	N/A	7	N/A	0.38	1	0.32	N/A	N/A	0	8.70
	TOTAL	2.5	16.42	0	0.76	2.03	0.64	N/A	N/A	0	31.05
Actual	Regional Office	2	0	0	1	N/A	0	N/A	N/A	N/A	3
	ÉASC	N/A	13.3	N/A	0.5	1	0	N/A	N/A	1	15.8
	ÉB	N/A	10.0	N/A	0.5	1	0	N/A	N/A	1	12.5
	TOTAL	2	21.3	0	2	2	0	N/A	N/A	2	31.30

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 Aboriginal Language Staff.

School	Inclusive Schooling (IS) Staff										Aboriginal Language (AL) Staff			
	Regional IS Coordinator		Program Support Teachers ³		Support Assistants		Wellness Counsellors		Magnet Facilities		Total IS Staff		Total AL Staff	
	B†	A**	B	A	B	A	B	A	B	A	B	A	B	A
Regional Office	1	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1	0	N/A	N/A
ÉASC	N/A	N/A	1	1	1.8	3	0.25	0	N/A	N/A	3.05	4	0.5	0
ÉB	N/A	N/A	1	1	1	2.3	0.25	0	N/A	N/A	2.25	3.3	0.5	0
TOTAL	1	0	2	2	2.8	5.3	0.5	0	N/A	N/A	6.3	7.3	1	0

Note: B† - budgeted; A** - actual.

Table 6: Compliance of Program Support Teachers and Support Assistants staffing with the *Ministerial Directive on Inclusive Schooling*, by school.

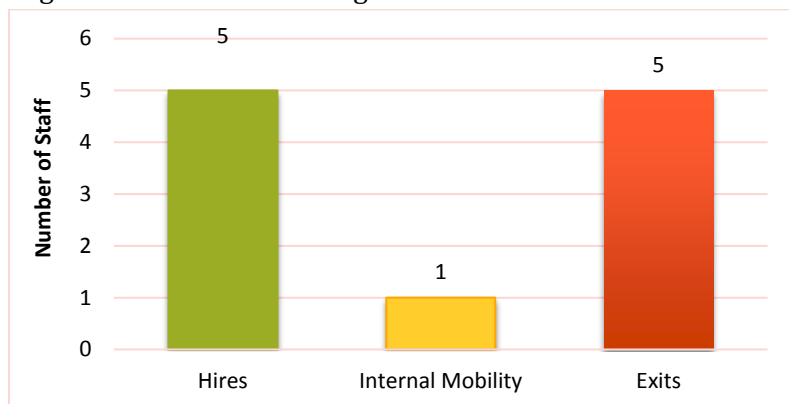
	Program Support Teachers	Support Assistants	Where not in compliance:	
			Reason(s) for noncompliance	Strategies used to mitigate effects of noncompliance
ÉASC	<input checked="" type="checkbox"/> Compliant	<input checked="" type="checkbox"/> Compliant		
	<input type="checkbox"/> Noncompliant	<input type="checkbox"/> Noncompliant		
ÉB	<input checked="" type="checkbox"/> Compliant	<input checked="" type="checkbox"/> Compliant		
	<input type="checkbox"/> Noncompliant	<input type="checkbox"/> Noncompliant		

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 CSFTNO for the 2017-18 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.

Figure 1. Education Staffing Actions.



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

ÉASC: Two new hires were required because of departures. The Internal Mobility covered a maternity leave late in the school year and we moved a Support Assistant who was about to complete her Early Childhood diploma into the Junior Kindergarten position to replace the teacher for the remainder of the school year.

ÉB: The principal resigned at the end of the 2016/2017 school year. We replaced her. Two other teachers resigned to seek other more stable teaching opportunities elsewhere. They were both replaced.

Completion of Staff Evaluations

All education staff is required to undergo evaluations as per Minister’s *Direction on Evaluation and the Promotion of Professional Growth For Teachers in Northwest Territories Schools* (2004) and *Direction on Principal Growth and Evaluation in the Northwest Territories* (2012). Evaluations are important in developing individual staff growth plans. In 2017-2018 school year, of education staff in CSFTNO underwent performance reviews. Table 7 shows details on the number of planned and actual evaluations of education staff who were in their evaluation year in 2017-2018.

Table 7: Education staff that underwent evaluations in 2017-2018 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
10	0	10	100%

This year, we have done a more thorough job of the performance reviews. For our teaching staff (NWTTA) we are at 100%.

For our UNW staff, we have begun using *ePerformance* to conduct performance reviews. We went from 0% to 50%, so a good start. I know that several performance reviews were begun, but not closed prior to June 30, 2018, which reflects badly on our final score, but they are in progress, which is a positive sign compared to previous years. Also, three UNW staff left our employ prior to June 30, 2018, therefore those are appearing as incomplete.

Overall, I am pleased with the completion of staff evaluations at the CSFTNO.

Appendix A: Audited Financial Statements

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

Consolidated Financial Statements

June 30, 2018

Commission scolaire francophone Territoires du Nord-Ouest

Consolidated Financial Statements

June 30, 2018

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Commission scolaire francophone Territoires du Nord-Ouest

Rapport de gestion

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

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

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

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

Selon la *Loi sur l'Éducation des Territoires du Nord-Ouest*, la Commission scolaire francophone compte six sièges de commissaires élus, 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 2017-18 sont comme suit :

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

La Commission scolaire francophone TNO gouverne deux écoles publiques en français langue première de la maternelle à la 12^e année: l'école Allain St-Cyr à Yellowknife et l'école Boréale à Hay River. En 2017-18, le personnel (en termes de FTE) de la CSFTNO se chiffrait à 37.6 FTE et se présente comme suit :

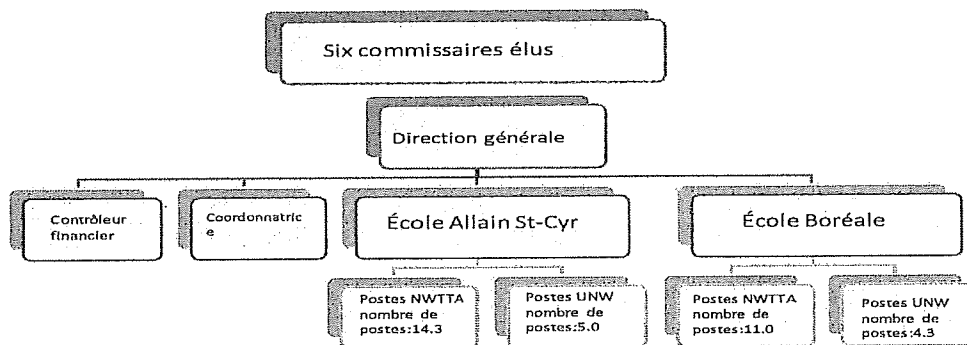
- Bureau central : 3 FTE
- École Allain St-Cyr (EASC) : 19.3 FTE
- École Boréale : 15.3 FTE

L'organigramme de la Commission scolaire francophone pour l'année scolaire 2017-18:

Au 30 septembre 2017, 119.5 élèves fréquentaient l'école Allain St-Cyr et 80.0 l'école Boréale.



COMMISSION SCOLAIRE FRANCOPHONE DES TNO



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

Priorité : Espace francophone et communautaire

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

Priorité : Engagement des parents et des familles

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

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

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

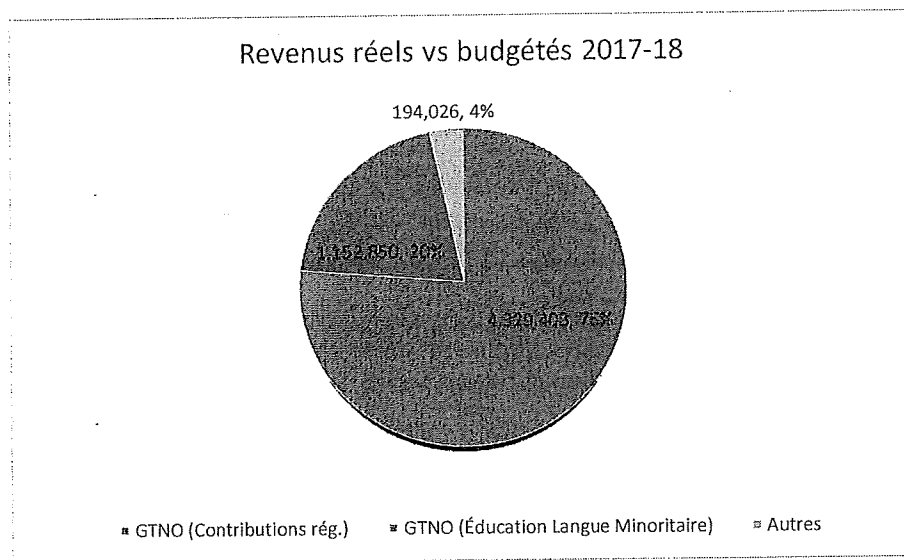
Priorité : Gestion et gouvernances efficaces

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

Revenus ¹

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

- Les contributions régulières calculées par le Cadre de financement scolaire des Territoires du Nord-Ouest (M\$ 4.329); et
- La contribution provenant de l'entente *Enseignement en français langue de la minorité* de Patrimoine canadien (M\$ 1.153).

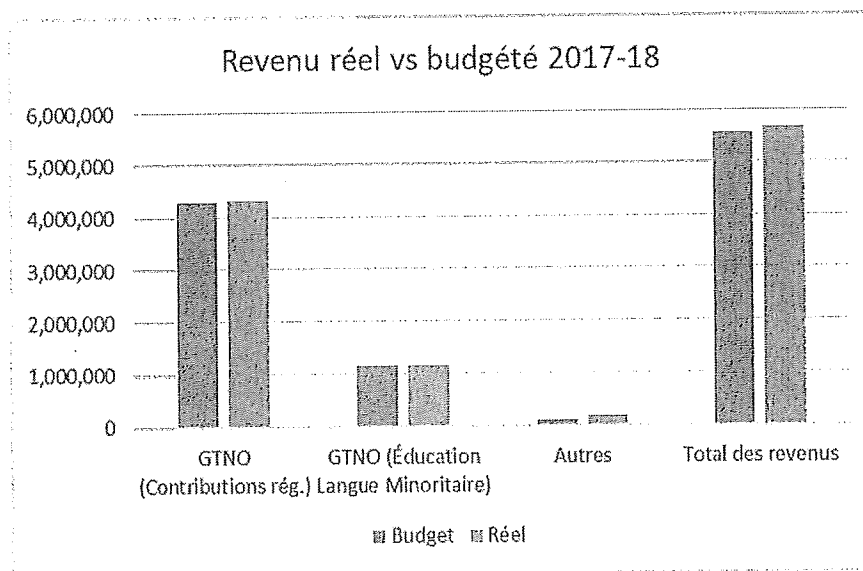


¹ Les revenus 2017-18 pris en compte dans le MD&A excluent la levée de financement au profit du Gymnase de ÉASC. Pour cet exercice fiscal 2017-18, \$14,000 ont été rapportés au revenu et environ \$38,000 ont été différés. En excluant la levée de financement, le revenu total est de M\$ 5.676 et non M\$ 5.690 comme mentionné dans les états financiers 2017-18.

En 2017-2018, la Commission scolaire francophone TNO a enregistré des revenus d'une somme de M\$ 5.676 comparativement à un montant budgété de M\$ 5.600. Cette variance de K\$ 76 s'explique principalement par les facteurs suivants :

- Une hausse des contributions régulières de k\$ 37, concernant le projet SSI (k\$ 15), l'ajustement de la Prime du Nord (k\$ 6) et le paiement des indemnités de départ et de mentorat (k\$ 16)
- Des contributions additionnelles de k\$ 24 reçues par le Gouvernement des Territoires du Nord-Ouest pendant l'année scolaire 2017-18 qui ne sont pas incluses dans le budget approuvé.
- Une hausse des revenus d'investissement de k\$ 10 portant sur le solde moyen de notre compte bancaire.

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

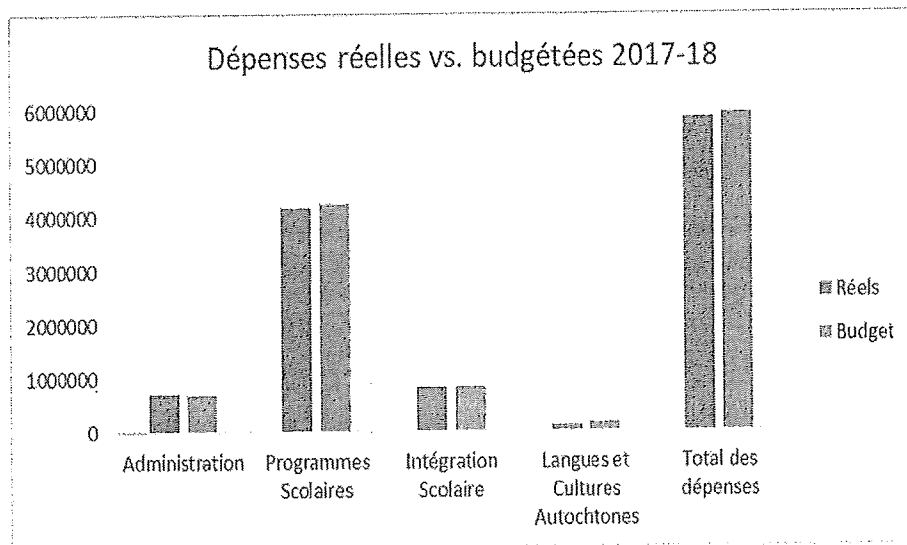


Dépenses

Le total des dépenses de la Commission scolaire francophone TNO au 30 juin 2018 se chiffrait à 5.93 M\$ comparativement à un budget approuvé de 5.84 M\$, soit un léger dépassement de 0.09 M\$.

Les dépenses budgétées sont comparables aux dépenses réelles engagées par la CSFTNO et ne dégagent donc pas un écart important.

Voici un tableau illustrant les dépenses réelles comparativement 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 et les dépenses administratives de la Commission scolaire francophone TNO. Le total des dépenses réelles s'élève à M\$ 0.683 versus un budget de M\$ 0.723

- 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 M\$ 4.249 contre un budget de M\$ 4.166.

- 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 inclut 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 dans les limites du budget et s'élèvent à M\$ 0.835 contre un montant budgété de M\$ 0.823.

- Frais de fonctionnement

Les frais de fonctionnement consistent des dépenses d'opération et de maintenance des écoles non couverts par le Gouvernement des Territoires du Nord-Ouest. Ils ont été regroupés pour les besoins de l'analyse avec les frais d'administration. Ils s'élèvent à M\$ 0.051.

- 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 2017-2018 s'est soldé par des dépenses réelles de M\$ 0.160 contre un budget de M\$ 0.124.

Perspectives 2018-19

Les perspectives 2018-19 sont favorables pour la CSFTNO et lui permettront la continuité de son plan stratégique et même d'envisager une autre phase d'envergure. Le bond quantitatif de ses effectifs (..... au 30 septembre 2018 vs 209.5) permettra de bénéficier d'un fonds additionnel appelé «*Extraordinary Enrolment Fund*» et de revenir progressivement à un budget équilibré.

Sommaire

En 2017-18, la Commission scolaire francophone TNO a approuvé un déficit opérationnel (hors évaluation actuarielle des retraites) de M\$ 0.236 contre un déficit budgété de M\$ 0.237 et ce, en raison de la baisse de son financement (réduction du nombre d'élèves) malgré des dépenses incontournables nécessaires.

La Commission scolaire francophone TNO a terminé l'année fiscale avec un déficit annuel de M\$ 0.170, soit exactement \$ 169,664. Par conséquent, le surplus accumulé a diminué en passant de 187 210\$ à \$ 17,546 au 30 juin 2018.

Malgré un surplus accumulé qui se réduit depuis l'exercice 2016-17 dû à la surévaluation actuarielle des avantages postérieurs à l'emploi, les fonds budgétés pour l'année fiscale 2017-2018 s'enlignent 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, 2018

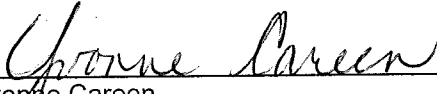
The Management Discussion and Analysis, Consolidated Financial Statements, Schedules and Notes herein submitted have been reviewed and approved by management. They provide full disclosure and accurately reflect the financial and non-financial condition of Commission scolaire francophone Territoire du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

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

September 19, 2018

Independent Auditors' Report

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

Report on the Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of Commission Scolaire Francophone Territoires du Nord-Ouest ("the Commission") which comprise the consolidated statement of financial position as at June 30, 2018 and the consolidated statements of operations, changes in net financial asset, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

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

Auditors' Responsibility

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

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

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



Independent Auditors' Report (continued)

Basis for Qualified Opinion

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

Qualified Opinion

In our opinion, except for the possible effect of the matters described in the Basis of Qualified Opinion paragraph, these consolidated financial statements present fairly, in all material respects, the financial position of the Commission as at June 30, 2018 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.

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 Commission, the consolidated financial statements are in agreement therewith, and the transactions that have come under our notice have, in all significant aspects, been within the statutory powers of the Commission.

Yellowknife, Northwest Territories
September 19, 2018

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


Chartered Professional Accountants

Commission scolaire francophone Territoires du Nord-Ouest

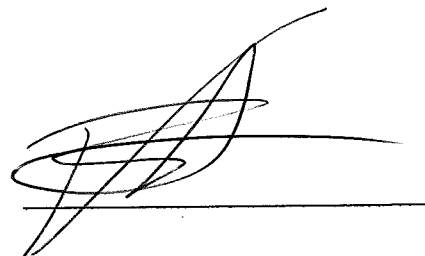
Consolidated Statement of Financial Position

As at June 30,	2018	2017
Financial Assets		
Cash (Note 4)	\$ 1,663,870	\$ 1,686,375
Accounts receivable (Note 8)	116,571	206,554
	1,780,441	1,892,929
Liabilities		
Accounts payable and accrued liabilities (Note 10)	770,530	634,389
Payroll liabilities (Note 10)	425,695	456,511
Deferred revenue (Note 11)	37,365	12,300
Post-employment benefits (Note 17)	539,726	610,525
	1,773,316	1,713,725
Net financial assets	7,125	179,204
Non-financial assets		
Prepaid expenses and deposits (Note 20)	10,421	8,006
Accumulated surplus	\$ 17,546	\$ 187,210
Represented By:		
Operating surplus	\$ 17,546	\$ 187,210
Contractual obligations and contingencies (Note 22 and 23)		

Approved on behalf of the Board:



Trustee
PRESIDENT



Trustee

Commission scolaire francophone Territoires du Nord-Ouest

Consolidated Statement of Operations

For the year ended June 30,	2018 Budget	2018 Actual	2017 Actual
Revenue			
Government of the NWT			
ECE Regular contributions	\$ 4,292,080	\$ 4,329,408	\$ 4,514,588
French language instruction	1,152,850	1,152,850	1,152,850
ECE Other contributions (Note 31)	120,425	110,925	96,901
Total GNWT ECE	5,565,355	5,593,183	5,764,339
GNWT Other contributions (Note 32)	-	33,384	44,234
Total GNWT	5,565,355	5,626,567	5,808,573
Government of Canada			
Other contributions	24,250	25,531	46,578
Education body generated funds			
Northwest Territories Teachers' Association Contributions	-	-	17,830
Interest	10,000	22,588	12,773
Fundraising	-	13,986	-
School fees	-	-	156,165
Other revenue	-	1,598	39,181
	10,000	38,172	225,949
	5,599,605	5,690,270	6,081,100
Expenses (Schedule 1)			
Administration	723,138	631,768	629,746
School programs	4,166,238	4,249,102	4,303,161
Inclusive schooling	824,428	834,534	855,137
Operations and maintenance	-	1,805	106,707
Aboriginal languages	123,537	159,550	143,784
	5,837,341	5,876,759	6,038,535
Operating surplus (deficit) before other items	(237,736)	(186,489)	42,565
Other items			
Post-employment benefit (recovery) expense (Note 17)		(16,825)	(25,081)
Grant in-kind - Assets provided at no cost (Note 21)		344,165	164,160
Rent expense - Assets provided at no cost (Note 21)		(344,165)	(164,160)
Adjusted operating surplus (deficit)	(237,736)	(169,664)	67,646
Opening accumulated surplus	187,210	187,210	119,564
Closing accumulated surplus	\$ (50,526)	\$ 17,546	\$ 187,210

Commission scolaire francophone Territoires du Nord-Ouest

Consolidated Statement of Changes in Net Financial Assets

For the year ended June 30,	2018 Budget	2018 Actual	2017 Actual
Adjusted operating surplus (deficit)	\$ (237,736)	\$ (169,664)	\$ 67,646
Use (acquisition) of prepaid expenses and deposits	-	(2,415)	8,840
Increase (decrease) in net financial assets	(237,736)	(172,079)	76,486
Net financial assets, beginning of year	179,204	179,204	102,718
Net financial assets, end of year	\$ (58,532)	\$ 7,125	\$ 179,204

Commission scolaire francophone Territoires du Nord-Ouest

Consolidated Statement of Cash Flows

For the year ended June 30,	2018	2017
Cash provided by (used in):		
Operating transactions		
Operating surplus (deficit)	\$ (169,664)	\$ 67,646
Changes in non-cash assets and liabilities		
Increase (decrease) in accounts receivable	89,983	123,438
Increase (decrease) in accounts payable	136,141	482,912
Increase (decrease) in payroll liabilities	(30,816)	(120,161)
Increase (decrease) in deferred revenue	25,065	12,300
Increase (decrease) in post-employment benefits	(70,799)	(38,289)
Increase (decrease) in prepaid expenses and deposits	(2,415)	8,840
Increase (decrease) in cash	(22,505)	536,686
Cash at beginning of year	1,686,375	1,149,689
Cash at end of year	\$ 1,663,870	\$ 1,686,375

Commission scolaire francophone Territoires du Nord-Ouest

Schedule 1
Consolidated Details of Expenses

For the year ended June 30,

	School Programs	Inclusive Schooling (schedule 4)	Operations & Maintenance	Administration	Aboriginal Languages (schedule 2)	Total 2018	Budget 2018	Total 2017
Salaries								
Teacher salaries	\$ 3,216,012	\$ 333,690	\$ -	\$ -	\$ 62,776	\$ 3,612,478	\$ 3,493,253	\$ 3,431,386
Instruction assistants	132,345	344,644	-	-	-	476,989	545,250	546,291
Non-instruction staff	348,946	61,228	-	418,624	-	828,798	794,065	902,019
Board/trustee honoraria	-	-	-	33,555	-	33,555	38,500	36,357
Elders in schools	-	-	-	-	8,858	8,858	10,000	9,900
	3,697,303	739,562	-	452,179	71,634	4,960,678	4,881,068	4,925,953
Employee Benefits								
Employee benefit	-	-	28,160	-	-	28,160	31,000	30,986
Leave and termination	-	-	(26,355)	-	-	(26,355)	60,000	75,721
	-	-	1,805	-	-	1,805	91,000	106,707
Services Purchased/Contracted								
Advertising/Publishing	3,983	-	-	40,687	-	44,670	33,500	36,541
Communication	15,543	-	-	12,576	-	28,119	31,828	29,510
Contracted services	72,681	32,201	-	52,333	-	157,215	105,000	159,337
Maintenance & repairs	23,711	-	-	-	-	23,711	37,800	33,249
Other	39,074	19,638	-	19,184	27,804	105,700	118,450	146,468
Rental/leases	109,267	-	-	2,763	-	112,030	113,000	119,482
Student travel	52,455	-	-	-	-	52,455	65,000	57,866
Travel	19,843	18,521	-	24,830	16,056	79,250	68,095	93,590
	336,557	70,360	-	152,373	43,860	603,150	572,673	676,043
Supplies and Materials								
Freight	4,432	-	-	49	-	4,481	4,550	3,138
Materials	210,810	24,612	-	27,167	44,056	306,645	288,050	326,694
	215,242	24,612	-	27,216	44,056	311,126	292,600	329,832
Total	\$ 4,249,102	\$ 834,534	\$ 1,805	\$ 631,768	\$ 159,550	\$ 5,876,759	\$ 5,837,341	\$ 6,038,535

Commission scolaire francophone Territoires du Nord-Ouest

Schedule 2
Details of Aboriginal Language and Culture Expenses

For the year ended June 30, 2018

	Student Instructions	School Activities & Integrated Community Programs	Total
Function Salaries			
ALCBE teachers	\$ 62,776	\$ -	\$ 62,776
Honoraria	-	27,804	27,804
Elders in the schools	-	8,858	8,858
	62,776	36,662	99,438
Services Purchased/Contracted			
Travel	-	16,056	16,056
	-	16,056	16,056
Materials/Supplies/Freight			
Materials	-	44,056	44,056
	\$ 62,776	\$ 96,774	\$ 159,550

Commission scolaire francophone Territoires du Nord-Ouest

Schedule 3
Aboriginal Languages (contributions)

For the year ended June 30, 2018

Contribution agreement	July 1 to March 31	April 1 to June 30	Total
Revenues			
Funding received	\$ -	\$ 61,228	\$ 61,228
	-	61,228	61,228
Expenses			
Salaries	57,331	42,107	99,438
Other	21,636	38,476	60,112
	78,967	80,583	159,550
Net deficit	\$ (78,967)	\$ (19,355)	\$ (98,322)

Commission scolaire francophone Territoires du Nord-Ouest

Schedule 4
Details of Inclusive Schooling Expenses

For the year ended June 30, 2018

	Staff Development	Student Resources	General Inclusive Schooling	Total
Salaries				
Consultants	\$ -	\$ -	\$ 61,228	\$ 61,228
Program support teachers	-	-	333,690	333,690
Support assistants	-	-	344,644	344,644
		-	739,562	739,562
Services Purchased/Contracted				
Contracted services	-	-	32,201	32,201
Other	19,638	-	-	19,638
Travel	-	-	18,521	18,521
	19,638	-	50,722	70,360
Materials/Supplies/Freight				
Freight	-	-	-	-
Materials	-	24,612	-	24,612
	-	24,612	-	24,612
	\$ 19,638	\$ 24,612	\$ 790,284	\$ 834,534

Commission scolaire francophone Territoires du Nord-Ouest**Schedule 5
French Language Funding**

For the year ended June 30, 2018

	Contributions from ECE	Commitments from Commission	Expenditures	(Under) Over Funding
STUDENT PARTICIPATION				
School administration (salary)	\$ 275,000	\$ 20,000	\$ 354,473	\$ (59,473)
Retention bursaries	12,000	-	9,250	2,750
2 grade level per class (salary)	410,850	1,725,000	2,615,085	(479,235)
2 secretaries / librarian (salary)	70,000	48,000	169,486	(51,486)
SCHOOL PROGRAMS				
Cyber pedagogy (salary)	50,000	10,000	60,407	(407)
Technology resources	45,000	-	52,276	(7,276)
PROGRAM ENRICHMENT				
Partnership early childhood	25,000	-	25,000	-
Teacher assistants for francization (salary)	100,000	20,000	132,344	(12,344)
Art program	75,000	-	80,195	(5,195)
Cultural activities	30,000	-	52,072	(22,072)
French resource purchase	25,000	5,000	39,594	(9,594)
EDUCATIONAL SUPPORT FOR PERSONNEL				
Mentors in literacy and numeracy	10,000	-	14,713	(4,713)
Mentors in literacy and numeracy (O&M)	15,000	-	10,164	4,836
Professional development	10,000	10,000	38,933	(18,933)
Total	\$ 1,152,850	\$ 1,838,000	\$ 3,653,992	\$ (663,142)
Regular GNWT Funding				
Total	\$ 4,329,408			

Commission scolaire francophone Territoires du Nord-Ouest

Schedule 6

Student Success Initiative

For the year ended June 30, 2018

	Total
Revenue - Government of the NWT Education, Culture, & Employment	\$ 15,000
Expenditures	
Salaries/Wages	
Facilitator fees	19,793
Substitute teacher	3,404
	23,197
Travel	-
Total expenditures	23,197
Deficit	\$ (8,197)

June 30, 2018

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 consolidated financial statements of the Commission have been prepared in accordance with Canadian public sector accounting standards. The consolidated financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality. The consolidated 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 expenditure items are recognized in the accounts and reported in the consolidated 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 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 accounts receivable.

Financial liabilities subsequently measured at amortized cost include accounts payable and accrued liabilities and payroll liabilities.

June 30, 2018

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.

(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 expenditure.

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, 2018

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 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 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.

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

June 30, 2018

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, expenditures 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 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. 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, 2018

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, 2018.

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.

Notes to Consolidated Financial Statements

June 30, 2018

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 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.

Operations and Maintenance: pertains to the operation and maintenance of all YCS buildings and maintenance shop facilities.

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

Restructuring Transactions, Section PS 3430

This section establishes standards on how to record assets, liabilities, revenues and expenses relating to restructuring transactions as well as disclosure requirements for the recipient and transferor. This section applies to fiscal years beginning on or after April 1, 2018. 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 the Commission in the future.

The impact of the transition to these accounting standards has not yet been determined.

4. Cash and Cash Equivalents

	2018	2017
Cash	\$ 1,663,870	\$ 1,686,375

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

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

June 30, 2018

5. Special Purpose Funds

The Commission does not have special purpose funds.

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 2018	Allowance for doubtful accounts 2018	Net 2018	Net 2017
Due from GNWT	\$ 77,992	\$ -	\$ 77,992	\$ 132,960
Trade and other receivables	38,909	330	38,579	73,594
	\$ 116,901	\$ 330	\$ 116,571	\$ 206,554

9. Inventory

The Commission does not have inventory.

10. Accounts Payable and Accrued Liabilities

	2018	2017
Due to GNWT	\$ 590,184	\$ 382,052
Due to related parties	22,911	49,638
Due to Workers' Safety and Compensation Commission	4,801	8,882
Trade payable	152,634	193,817
	\$ 770,530	\$ 634,389

Payroll Liabilities

	2018	2017
NWTTA	\$ 313,084	\$ 314,721
UNW	55,007	48,632
Other	57,604	93,158
	\$ 425,695	\$ 456,511

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

June 30, 2018

11. Deferred Revenue

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

	2018	2017
Government of the Northwest Territories		
MACA - Active After School program funding	\$ -	\$ 12,300
Other		
Fundraising campaign	37,365	-
	\$ 37,365	\$ 12,300

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.

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.

Commission scolaire francophone Territoires du Nord-Ouest

Notes to Consolidated Financial Statements

June 30, 2018

17. Post-Employment Benefits (Continued)

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, 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 Authority.

Changes in Obligation	Severance and Removal	Compensated Absences	2018	2017
Accrued benefit obligation				
beginning of year	\$ 185,288	\$ 57,084	\$ 242,372	\$ 191,547
Current period benefit cost	17,377	6,103	23,480	21,485
Interest accrued	6,396	1,989	8,385	6,605
Benefits payments	(27,645)	(26,329)	(53,974)	(13,208)
Actuarial loss	2,448	17,979	20,427	35,943
Accrued benefit obligation end of year	183,864	56,826	240,690	242,372
Unamortized net actuarial gain	224,984	74,052	299,036	368,153
Total accrued liability	\$ 408,848	\$ 130,878	\$ 539,726	\$ 610,525
Benefits Expense				
Current period benefit cost	\$ 17,377	\$ 6,103	\$ 23,480	\$ 21,485
Interest accrued	6,396	1,989	8,385	6,605
Amortization of gains	(34,576)	(14,114)	(48,690)	(53,171)
Total benefits recovery	\$ (10,803)	\$ (6,022)	\$ (16,825)	\$ (25,081)

The discount rate used in the 2018 fiscal year to determine the accrued benefit obligation was an average of 3.8% (2017 - 3.3%).

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

June 30, 2018

17. Post-Employment Benefits (Continued)

The expected payments during the next five fiscal years are:

	Severance and Removal \$	Compensated Absences \$	Total \$
2019	18,910	6,856	25,766
2020	18,780	5,897	24,677
2021	20,805	6,251	27,056
2022	20,668	6,194	26,862
2023	18,773	5,375	24,148
Next 5 years	84,278	21,881	106,159
Total	182,214	52,454	234,668

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

	2018	2017
Prepaid expenses	\$ 10,421	\$ 8,006

21. GNWT Assets Provided At No Cost

	Cost	Accumulated Amortization	2018 Net Book Value	2017 Net Book Value
Ecole Allain St-Cyr	\$ 3,392,305	\$ 1,632,695	\$ 1,759,610	\$ 1,844,410
Ecole Boreale	3,741,675	1,116,012	2,625,663	2,719,998
Ecole Allain St-Cyr Phase 1	4,490,598	1,201,099	3,289,499	3,419,347
Ecole Boreale Modular Units	1,189,060	269,046	920,014	952,581
Ecole Boreale Pellet Boiler	86,115	33,831	52,284	54,899
	12,899,753	4,252,683	8,647,070	8,991,235

Rent expense of \$344,165 (2017 - \$164,160) was offset by a grant in-kind.

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

June 30, 2018

22. Contractual Obligations

The Commission has entered into agreements for, or is contractually committed to, the following expenses payable subsequent to June 30, 2018.

The future minimum payments are as follows:

	Expires in fiscal year	2019	2020-2023	Total
Equipment leases				
Workcenter 5955	2021	\$ 3,227	\$ 6,454	9,681
Printer/Mono Scanner				
Xerox WC7845i	2020	4,000	4,000	8,000
Aficia MP C4502	2022	2,052	5,130	7,182
		\$ 9,279	\$ 15,584	24,863

23. Contingencies

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

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

24. 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.

Due from related parties:

	2018	2017
Accounts Receivable		
Government of Northwest Territories:		
Department of Education, Culture and Employment	\$ 77,992	\$ 132,960
	\$ 77,992	\$ 132,960

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

June 30, 2018

24. Related Parties (continued)**Due to related parties:**

	2018	2017
Accounts Payable		
Government of Northwest Territories:		
Department of Education, Culture and Employment	\$ -	\$ 15,464
Department of Finance	588,414	366,588
Department of Infrastructure	1,770	-
Other related parties:		
Dehcho Divisional Education Council	300	-
Hay River District Education Authority	2,898	17,943
Yellowknife Education District No.1	19,713	31,695
	\$ 613,095	\$ 431,690

Salaries and wages payable

	2018	2017
GNWT - Department of Finance (salaries and wages payable)	\$ 424,136	\$ 453,914
GNWT - Department of Finance (employee deductions payable)	1,559	2,597
	\$ 425,695	\$ 456,511

Expenses paid to related parties

	2018	2017
Dehcho Divisional Education Council	\$ 300	\$ -
Hay River District Education Authority	36,118	-
Yellowknife Education District No.1	25,788	-
	\$ 62,206	\$ -

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 Commission.

The budget figures presented are those approved by the Trustees of the Commission on June 19, 2017 and have not been audited.

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

June 30, 2018

26. 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.

27. 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:

	2018	2017
Cash	\$ 1,663,870	\$ 1,686,375
Accounts receivable	116,571	206,554
Maximum credit exposure	\$ 1,780,441	\$ 1,892,929

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.

At June 30, 2018, the following accounts receivable were past due but not impaired:

	30 Days	60 Days	90 Days	90+ Days	Total
Accounts receivable	\$ 76,256	\$ 14,096	\$ 1,213	\$ 25,006	\$ 116,571

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, 2018, receivables from the GNWT comprised approximately 67% (2017 - 64%) 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.

Notes to Consolidated Financial Statements

June 30, 2018

27. Financial Instruments (continued)

b) Liquidity risk

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

The Commission's maximum exposure to liquidity risk is represented by accounts payable, accrued liabilities, payroll liabilities and contributions repayable for a total \$1,196,225 (2017 - \$1,090,900).

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

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

28. Expenditures By Object

	2018 Budget	2018 Actual	2017 Actual
Compensation	\$ 4,972,068	\$ 4,962,483	\$ 5,032,660
Materials/freight	292,600	311,126	329,832
Services purchased/contracted	572,673	603,150	676,043
	\$ 5,837,341	\$ 5,876,759	\$ 6,038,535

29. Subsequent Events

There were no subsequent events 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.

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

June 30, 2018

31. ECE Other Contributions

	2018	2017
Government of the Northwest Territories Department of Education, Culture and Employment		
Community support funding	\$ 27,000	\$ -
Early Childhood	-	61,562
English Languages Communication & Services	12,000	-
Self-Regulation	12,000	18,750
Other	59,925	16,589
	\$ 110,925	\$ 96,901

32. GNWT Other Contributions

	2018	2017
Government of the Northwest Territories		
Department of Environment and Natural Resources	\$ -	\$ 8,250
Department of Health and Social Services	3,360	4,004
Department of Municipal and Community Affairs	30,024	28,380
Legislative Assembly	-	3,600
	\$ 33,384	\$ 44,234

33. Contingent Assets

The Commission does not have any contingent assets.

34. Contractual Rights

The Commission does not have any contractual rights.



Rapport annuel de la CSFTNO pour l'année scolaire 2017-2018

28 septembre 2018



Commission scolaire francophone
Territoires du Nord-Ouest

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Objectif du rapport annuel

Le rapport annuel de la CSFTNO pour l'année scolaire 2017-2018 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 façons de faire, de l'application des directives sur l'éducation, ainsi que de la mise en œuvre d'activités et d'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 porte sur le plan de fonctionnement 2017-2018 de la CSFTNO.

Environnement opérationnel de la CSFTNO

Profil des écoles et nombre d'élèves inscrits

La CSFTNO compte **2** écoles, qui ont accueilli en 2017-2018 environ **200** élèves. Nos écoles offrent un programme d'enseignement en français langue première allant de la prématernelle à la 12^e année, conformément à l'article 23 de la *Charte des droits et libertés* et aux trois catégories supplémentaires suivantes, qui s'appliquent aux parents dans la *Directive ministérielle sur l'inscription des élèves aux programmes d'enseignement en français langue première* (2016) : restitution, francophone non-citoyen et nouvel arrivant.

Le tableau 1 ci-dessous donne un aperçu du profil des écoles, et le tableau 2 indique le nombre d'élèves inscrits dans chaque école pour la dernière année scolaire terminée.

Tableau 1 : Profil des écoles en 2017-2018

École	Collectivité	Niveaux offerts	Élèves inscrits (ÉTP) ¹	Enseignants (AP) ²
École Allain St-Cyr (ÉASC)	Yellowknife	PM – 12 ^e	119,5	14,3
École Boréale (ÉB)	Hay River	PM – 12 ^e	80	10

¹ ÉTP : Présence de 60 % et plus en équivalent temps plein à l'école d'origine au 30 septembre 2017.

² AP : Années-personnes – désigne les postes financés. Le personnel enseignant comprend le personnel qui intervient avec les élèves, comme les directeurs enseignants et autres.

Tableau 2 : Inscriptions (ÉTP) par école et par niveau au 30 septembre 2017

École	Niveau													
	PM	Mat.	1	2	3	4	5	6	7	8	9	10	11	12
ÉASC	7,0	15,0	9,0	5,0	10,0	10,5	10,0	16,5	7,5	9,0	6,0	3,0	4,0	7,0
ÉB	3,0	7,0	5,0	6,0	7,0	2,0	9,0	7,0	5,0	3,0	7,0	5,0	7,0	7,0
Total	10,0	22,0	14,0	11,0	17,0	12,5	19,0	23,5	12,5	12,0	13,0	8,0	11,0	14,0

Population – Élèves et enseignants

Répartition du personnel : École Allain St-Cyr

- Direction d'école à temps plein + programme autochtone
- Enseignant de soutien au programme à temps plein + équipe de leadership
- Primaire (prématernelle à 6^e année)
 - 6 enseignants (1 enseignant à 0,8 ÉTP, 1 enseignant – chef de groupe en mathématiques + équipe de leadership)
 - Spécialiste d'anglais, 4^e à 6^e année; éducation physique, PM à 2^e année (0,5 ÉTP)
- Secondaire (7^e à 12^e année)
 - Spécialiste d'anglais, 7^e à 12^e année + options
 - Spécialiste de français, 7^e à 12^e année + options + chef de groupe en alphabétisation
 - Spécialiste de mathématiques et sciences, 10^e à 12^e année
 - Spécialiste de sciences humaines + mathématiques, 7^e à 9^e année + options + équipe de leadership
 - Enseignant de sciences et santé, 7^e à 9^e année + spécialiste d'arts visuels et dramatiques, PM à 12^e année + options
 - Spécialiste d'éducation physique, 3^e à 12^e année; technologie, 7^e à 10^e année; options + chef de groupe en technologie + équipe de leadership
- Aides-enseignants
 - 3
- Concierge
 - 1
- Secrétaire/bibliothécaire
 - 1

Répartition des élèves : École Allain St-Cyr

- Prématernelle
- Maternelle
- 1^{re} et 2^e année
- 3^e et 4^e année
- 4^e et 5^e année
- 6^e année
- 7^e et 8^e année
- 9^e à 12^e année – éducation physique, arts

- Différentes combinaisons de cours sont possibles au niveau secondaire pour satisfaire aux exigences de diplomation.

Répartition du personnel : École Boréale

- Direction d'école à temps plein
- Enseignant de soutien au programme à temps plein + équipe de leadership
- Primaire (prématernelle à 6^e année)
 - 4 enseignants (1 enseignant – chef de groupe en alphabétisation + équipe de leadership, 1 enseignant – chef de groupe en mathématiques + mathématiques, 7^e à 9^e année + éducation physique)
- Secondaire (7^e à 12^e année)
 - Spécialiste d'anglais, 4^e à 12^e année + santé, 7^e à 9^e année
 - Spécialiste de français, 7^e à 12^e année + options + chef de groupe en technologie + équipe de leadership
 - Spécialiste de mathématiques et sciences, 10^e à 12^e année
 - Spécialiste de sciences humaines + sciences (biologie 20 et 30) + éducation physique + programme autochtone + carrières et vie + orientation
- Aides-enseignants
 - 2,3
- Concierge
 - 1
- Secrétaire/bibliothécaire
 - 1

Répartition des élèves : École Boréale

- Prématernelle et maternelle
- 1^{re} et 2^e année
- 3^e et 4^e année
- 5^e et 6^e année
- 7^e et 8^e année
- 9^e à 12^e année – éducation physique
- Différentes combinaisons de cours sont possibles au niveau secondaire pour satisfaire aux exigences de diplomation.

Gouvernance

Formation sur la gouvernance

La CSFTNO a récemment révisé sa structure de gouvernance. Ce faisant, elle a adopté la politique sur la gouvernance de Carver et elle a revu ses propres politiques et procédures.

À chaque réunion spéciale du conseil d'administration depuis l'élection de 2015, les administrateurs ont passé en revue l'ébauche des nouvelles politiques et procédures, qui ont finalement été adoptées en septembre 2017. À la réunion spéciale de décembre 2018, un atelier s'est tenu avec notre expert-conseil. Son objectif était de s'assurer que chacun des membres du conseil d'administration était conscient de l'essence et de la nature des nouvelles politiques. La CSFTNO a également mis en œuvre ses nouvelles procédures. Les travaux se poursuivent.

Réunions du conseil scolaire de division

L'article 109 de la *Loi sur l'éducation* stipule ce qui suit : « Le conseil scolaire de division se réunit au besoin, mais au moins trois fois par année. » Le tableau 3 ci-dessous fait le bilan des réunions qui avaient été prévues par le conseil scolaire de division pour l'année scolaire qui s'est terminée.

Tableau 3 : Bilan des réunions du conseil scolaire de division (CSD)

Réunion	Date prévue	Emplacement prévu	La réunion a-t-elle eu lieu comme prévu? (Oui/Non)	Si non, expliquer pourquoi.
1	18 septembre 2017	Bureau du CSD (Yellowknife)	Oui	
2	16 octobre 2017	Bureau du CSD (Yellowknife)	Oui	
3	25 novembre 2017	Bureau du CSD (Yellowknife)	Oui	
4	2 et 3 décembre 2017	Bureau du CSD (Yellowknife)	Oui	
5	11 décembre 2017	Bureau du CSD (Yellowknife)	Oui	
6	22 janvier 2018	Bureau du CSD (Yellowknife)	Oui	
7	19 février 2018	Bureau du CSD (Yellowknife)	Oui	
8	23 avril 2018	Bureau du CSD (Yellowknife)	Oui	
9	23 mai 2018	Bureau du CSD (Yellowknife)	Oui	
10	18 juin 2018	Bureau du CSD (Yellowknife)	Non	Quorum non atteint, réunion tenue le 20 juin 2018

Langue, culture et identité

Voici la description des réalisations dans les programmes et les activités mis en œuvre pour soutenir le développement de la langue, de la culture et du sentiment d'identité.

Établir et entretenir l'espace francophone	
Priorités de l'année scolaire 2017-2018	Offrir à nos élèves des occasions authentiques de vivre en français, d'apprécier leur héritage francophone et de construire leur identité en leur permettant de prendre part à des activités scolaires et parascolaires qui ont lieu en français, ou encore qui se rattachent à la culture et à l'héritage francophones.
Résultats obtenus	<ul style="list-style-type: none"> • Un élève a pris part au Parlement franco-canadien du Nord et de l'Ouest. • Douze élèves de la CSFTNO ont participé aux Jeux de la Francophonie. • Deux élèves ont assisté au congrès de l'Association canadienne d'éducation de langue française tenu à Calgary. • Quatre élèves de l'École Allain St-Cyr et trois élèves de l'École Boréale ont pris part au concours d'art oratoire tenu à Yellowknife. Ils ont fait une présentation en français devant leurs pairs dans les autres programmes et devant les juges. • Des élèves de la 7^e à la 9^e année de l'École Boréale ont pris part à un camp de leadership, où ils ont participé à plusieurs activités et ateliers en français visant à développer le leadership, de même qu'à diverses activités culturelles autochtones. • Des élèves de la 10^e à la 12^e année de l'École Boréale se sont rendus dans des collèges à Grande Prairie lors de la visite annuelle des collèges et des universités de l'Alberta. La visite a lieu tour à tour à Edmonton, à Calgary et à Grande Prairie. Le voyage se déroule en français dans la mesure du possible. • Prématernelle à 6^e année à l'École Allain St-Cyr : spectacle Tam Di De Lam en collaboration avec l'Association franco-culturelle de Yellowknife. • Dix-sept élèves de la 7^e à la 9^e année de l'École Allain St-Cyr ont participé à un voyage d'échange SÉVEC avec une école francophone de Halifax. • Festifilm Jeunesse est un projet qui se déroule chaque année en collaboration avec l'Association franco-culturelle de Yellowknife : un comité sélectionne deux films francophones par école en fonction de l'âge des élèves dans les groupes et de leurs intérêts. • Organisation de camps annuels de neige permettant aux élèves d'utiliser le français à l'extérieur de l'école, d'apprendre le vocabulaire qui se rattache à l'activité et de prendre part à des activités culturelles connexes. • Festival Rigolo à Yellowknife en collaboration avec l'Association franco-culturelle de Yellowknife et le Northern Arts and Cultural Centre. • Visite d'un auteur. • Cinq élèves ont obtenu leur diplôme de l'École Allain St-Cyr. La remise des diplômes a eu lieu le 9 juin 2018. • Quatre élèves ont obtenu leur diplôme de l'École Boréale. La remise des diplômes a eu lieu le 30 juin 2018.

- On se sert de Boréo Dollars (École Boréale) et de jetons (École Allain St-Cyr) pour encourager les élèves à s'exprimer en français. Nos écoles francophones étant situées en milieu minoritaire, les membres du personnel ont recours à diverses méthodes pour encourager les élèves à s'exprimer fièrement en français et à valoriser cette langue.

Promotion des langues, de la culture et de l'identité autochtones

<p>Priorités de l'année scolaire 2017-2018</p>	<p>S'assurer que le programme <i>Dene Kede</i> est intégré dans le programme scolaire. Il convient de souligner que les écoles de notre conseil scolaire sont francophones et qu'elles travaillent à soutenir le <i>Dene Kede</i>, mais sans enseigner les langues autochtones.</p>
<p>Résultats obtenus</p>	<ul style="list-style-type: none"> • Les enseignants du primaire (de la prématernelle à la 8^e année) ont chacun intégré le programme <i>Dene Kede</i> dans au moins deux cours. • Les élèves de la prématernelle à la 8^e année de l'École Allain St-Cyr ont pris part à des camps organisés par YK1 qui portaient sur les enseignements autochtones. Les sujets étaient adaptés à chaque niveau : <ul style="list-style-type: none"> ○ 1^{re} année : cueillette de petits fruits ○ 4^e année : plantes médicinales ○ 8^e année : camp de pêche, etc. • Douze élèves inscrits au cours facultatif de plein air à l'École Allain St-Cyr et un élève de 12^e année ont pris part au camp de canoë du lac Hidden qui s'est déroulé du 13 au 15 juin 2018. • Les élèves de la maternelle à la 2^e année de l'École Boréale ont pris part à des camps culturels les 15, 22 et 25 juin 2018. • Les élèves de la 7^e à la 9^e année de l'École Boréale ont pris part à un camp de canoë au Sandy Lake Lodge du 18 au 20 juin 2018. • Des élèves de l'École Boréale ont pris part à des camps organisés par l'école et les aînés autochtones de la région de Hay River : <ul style="list-style-type: none"> ○ Emmenez un enfant pratiquer le piégeage (camp Beaver) • Les lois dénées sont affichées à chaque école et au bureau du conseil scolaire de division à Yellowknife.

Programme de francisation

<p>Priorités de l'année scolaire 2017-2018</p>	<p>Offrir un programme de francisation aux élèves qui doivent acquérir des compétences linguistiques en français et les perfectionner pour réussir dans leurs études et sur le plan socioculturel dans nos écoles francophones.</p>
<p>Résultats obtenus</p>	<ul style="list-style-type: none"> • Nous avons identifié les élèves qui ont besoin de services de francisation. <ul style="list-style-type: none"> ○ École Boréale : 14 élèves ○ École Allain St-Cyr : 9 élèves • Nous avons identifié les employés qui offriraient des services de francisation. • Nous avons organisé des activités de lecture dans plusieurs groupes où les élèves ont l'âge et les compétences nécessaires (débutant I à intermédiaire). Les élèves passent au groupe du niveau suivant lorsqu'ils sont prêts. • Nous avons acheté les ressources et le matériel nécessaires à tous les niveaux. • Nous avons évalué les élèves francophones de la prématernelle à la 5^e année au moyen de l'outil GB+ conçu par Chenelière.

- Après en avoir fait la demande, nous avons reçu des fonds du ministère de l'Éducation pour embaucher une conseillère en alphabétisation. Elle sera responsable, entre autres, de notre programme de francisation au cours de l'année scolaire 2018-2019.

Santé, bien-être et aide aux élèves

Voici la description des réalisations dans les programmes et les activités mis en œuvre pour favoriser la santé et le bien-être de nos élèves et de nos enseignants, répondre aux besoins variés de nos apprenants et mettre en place un milieu favorable à l'intégration scolaire.

Mise à l'essai du programme éducatif sur la santé et le mieux-être (4^e à 6^e année)

Priorités de l'année scolaire 2017-2018	Les enseignants de la 4 ^e à la 6 ^e année recevront la formation offerte par le ministère de l'Éducation. Ils participeront également à la mise à l'essai du programme dans le cadre d'un projet pilote.
Résultats obtenus	<ul style="list-style-type: none"> • En février 2018, deux enseignants de la CSFTNO, l'un de l'École Boréale et l'autre de l'École Allain St-Cyr, ont suivi la formation donnée par le ministère de l'Éducation. • Deux enseignants de la CSFTNO, l'un de l'École Boréale et l'autre de l'École Allain St-Cyr, ont participé au projet pilote.

Vers le Pacifique (programme de résolution de conflits)

Priorités de l'année scolaire 2017-2018	Il y a plusieurs années, la CSFTNO a mis en place le programme « Vers le Pacifique » pour promouvoir de saines pratiques en matière de résolution de conflits auprès des élèves du primaire. Vu le taux de roulement élevé du personnel, nous avons l'intention d'offrir de la formation à ce sujet aux enseignants et aux adjoints de l'École Boréale et de l'École Allain St-Cyr au début de l'année scolaire (les enseignants chevronnés pourront en profiter pour se mettre à jour). Nous allons également commander les ressources nécessaires liées au programme pour les mettre à la disposition des enseignants du primaire.
Résultats obtenus	<ul style="list-style-type: none"> • Le 29 août 2018, à l'École Allain St-Cyr, nous avons donné une formation aux enseignants et au personnel de soutien des deux écoles (15 employés). • La CSFTNO a commandé et distribué le matériel nécessaire, s'assurant que chaque enseignant avait les ressources requises aux fins du programme. • Au total, 128 élèves de la prématernelle à la 6^e année ont été touchés par la mise en œuvre du programme pendant l'année scolaire.

GoToEducator

Priorités de l'année scolaire 2017-2018	Offrir une formation en français sur la santé mentale aux enseignants de la 7 ^e à la 12 ^e année.
Résultats obtenus	<ul style="list-style-type: none"> • Le 29 août 2018, le ministère de l'Éducation a offert une séance de formation à 16 enseignants de la 7^e à la 12^e année, à des aides-enseignants, à deux enseignants de soutien au programme et à deux administrateurs scolaires de l'École Allain St-Cyr et de l'École Boréale.

- Des personnes-ressources dans le domaine de la santé mentale sont venues rencontrer les employés, notamment pour parler du fonctionnement du système de santé à Yellowknife et aux Territoires du Nord-Ouest, pour indiquer les ressources à contacter en situation de crise, et pour présenter les façons de traiter les questions ou les préoccupations. C'était très instructif.

Parlons de la maladie mentale (TAMI)

<p>Priorités de l'année scolaire 2017-2018</p>	<p>Nous prévoyons nous joindre à la coalition TAMI et faire traduire le programme en français d'ici la fin de l'année scolaire. Former les enseignants pour qu'ils puissent présenter le programme aux élèves de la 7^e à la 9^e année. Réaliser le programme TAMI (cinq unités) avec les élèves de la 7^e à la 9^e année dans les deux écoles.</p>
<p>Résultats obtenus</p>	<ul style="list-style-type: none"> • Comme la traduction des unités a pris plus de temps que prévu, les enseignants ont suivi la formation en avril 2018. • Nous avons présenté la version abrégée du programme TAMI puisque nous n'avons pas eu le temps de présenter, avant la période d'examen de mai et juin 2018, les cinq unités au complet à nos élèves de la 7^e à la 9^e année. Le programme a connu un franc succès dans nos deux écoles.

Non aux boissons gazeuses

<p>Priorités de l'année scolaire 2017-2018</p>	<p>Se concentrer sur les boissons santé et autres boissons. Privilégier l'eau.</p>
<p>Résultats obtenus</p>	<ul style="list-style-type: none"> • Mini-recherche sur les bienfaits de l'eau. • Exposés sur les effets nocifs des boissons gazeuses. • Commande de bouteilles d'eau pour les élèves et les employés. • L'École Allain St-Cyr et l'École Boréale ont remporté chacune un prix en argent pour leur participation et leurs activités novatrices visant à promouvoir les boissons et les aliments sains.

Initiative d'alimentation saine

<p>Priorités de l'année scolaire 2017-2018</p>	<p>Insister sur l'importance d'une alimentation saine et équilibrée. Choisir des aliments santé. Présenter de nouveaux aliments santé.</p>
<p>Résultats obtenus</p>	<ul style="list-style-type: none"> • Préparation de collations santé avec et pour les élèves. • Collations offertes : fruits, frappés aux fruits. • Recherche sur les fruits et légumes moins connus et leurs bienfaits; préparation de collations contenant ces légumes pour les faire goûter aux élèves.

Déjeuner pour apprendre

<p>Priorités de l'année scolaire 2017-2018</p>	<p>Faire connaître aux élèves les bienfaits d'un bon déjeuner pour mieux apprendre à l'école, surtout au secondaire. Répondre aux besoins des élèves qui sont défavorisés ou qui, pour une raison ou une autre, n'ont pas apporté assez à manger ou ont eu un petit problème avec leur boîte à lunch.</p>
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Résultats obtenus	<ul style="list-style-type: none"> • Déjeuners mensuels pour les élèves du secondaire, parce qu'en général, ces élèves déjeunent moins bien. • Offrir activement à manger aux élèves qui n'ont pas déjeuné ou qui ont encore faim. • Collations et déjeuners sur demande.
Autorégulation	
Priorités de l'année scolaire 2017-2018	<p>S'entendre avec Paula Jurczak pour qu'elle travaille avec les employés de l'École Boréale afin qu'ils puissent poursuivre leur formation sur l'autorégulation. Demander au MÉCF du financement pour se procurer plus de ressources afin de répondre aux besoins des élèves.</p>
Résultats obtenus	<ul style="list-style-type: none"> • Pendant trois jours, Paula a tenu des conférences téléphoniques et discuté sur Skype avec les membres du personnel de l'École Boréale pour évaluer les progrès réalisés dans la mise en œuvre des techniques liées à l'autorégulation et déterminer les étapes suivantes. • Identifier les élèves démunis, déterminer les ressources qui répondraient le mieux à leurs besoins et les commander. Une fois les ressources arrivées, les présenter à ces élèves pour qu'ils s'en servent efficacement.

Enseignement et apprentissage

Voici les réalisations relatives aux programmes et activités mis en œuvre pour appuyer l'excellence dans l'enseignement et le perfectionnement professionnel de nos éducateurs.

Alphabétisation	
Priorités de l'année scolaire 2017-2018	<p>Grâce aux communautés d'apprentissage professionnelles, les enseignants et les administrateurs de la CSFTNO harmonisent l'enseignement de la lecture et de l'écriture en français, de la prématernelle à la 6^e année. Nous travaillons en séquences d'apprentissage de sept semaines. En 2015-2016, nous avons créé deux séquences d'apprentissage (textes narratifs et informatifs), puis ajouté en 2016-2017 une troisième séquence (poésie). En 2017-2018, nous allons élaborer une quatrième séquence d'apprentissage. Pour harmoniser l'enseignement de la lecture, nous devons étudier nos données (résultats des élèves), nous fixer un objectif SMART pour l'ensemble des élèves de la prématernelle à la 6^e année, puis créer des outils d'évaluation dont le niveau de difficulté et de complexité augmente à chaque niveau et qui tiennent compte des objectifs des programmes d'études et des critères d'évaluation déjà établis. Au début de la séquence d'apprentissage, en tenant compte de chaque groupe d'élèves, les enseignants fixent un objectif SMART pour leurs groupes-classes. Ils fixent aussi un objectif SMART pour tous les élèves de la prématernelle à la 6^e année. Le groupe d'enseignants décide des stratégies à enseigner explicitement pendant les deux semaines à venir. À la rencontre suivante de la communauté d'apprentissage professionnelle (les réunions ont lieu aux semaines 1,3,5 et 7), les enseignants partagent les réussites et les défis, ainsi que des exemples de travaux d'élèves, pour décider des nouvelles stratégies à enseigner explicitement dans les deux semaines suivantes et trouver des solutions ou suggérer des pratiques gagnantes à leurs collègues. À la quatrième semaine, ils discutent du progrès des élèves et</p>

Résultats obtenus

déterminent les élèves qui, même avec l’enseignement explicite des stratégies, ont besoin d’interventions plus précises. Dans la septième semaine, les élèves passent l’évaluation sommative. Nous mesurons alors leur degré de réussite et célébrons leurs succès. Nous dressons aussi un plan d’action pour les élèves qui n’ont pas réussi l’évaluation sommative. En travaillant de cette façon, nous avons pu harmoniser l’enseignement de la lecture à partir de la prématernelle.

- Une quatrième séquence a été mise au point pour les élèves de la prématernelle à la 6^e année (École Boréale et École Allain St-Cyr). Une section sur la grammaire a été ajoutée à chaque séquence d’enseignement.
- En travaillant ensemble pour élaborer quatre séquences d’apprentissage, nous avons pu harmoniser l’enseignement de la lecture au primaire.
- Les résultats des élèves guideront les pratiques d’enseignement et aideront les écoles à fixer les objectifs de leurs plans d’amélioration pour 2018-2019.

Numérisme

Priorités de l’année scolaire 2017-2018

En mathématiques, nous poursuivrons notre programme de la 1^{re} à la 6^e année et l’examinerons pour 2017-2018. Nous travaillons avec un spécialiste depuis plusieurs années. Nous avons élaboré un calendrier commun, des outils de diagnostic et des outils d’évaluation formative et sommative pour la 1^{re} à la 6^e année. Les résultats des élèves par unité et niveau scolaire sont présentés en format Excel. Nous insisterons également auprès de nos enseignants pour qu’ils uniformisent davantage l’utilisation qu’ils font des outils d’évaluation formative et sommative recommandés ainsi que des fichiers Excel.

Résultats obtenus

- Le perfectionnement professionnel personnalisé dans divers concepts mathématiques a eu lieu avec notre consultant, à raison de six jours à chaque école (introduction, orientation pour les nouveaux enseignants et suivi auprès des enseignants qui connaissent déjà le programme).
- Nous avons suivi le calendrier de l’année scolaire 2017-2018.

Google

Priorités de l’année scolaire 2017-2018

Au niveau secondaire, nous prévoyons que les enseignants de la 7^e à la 12^e année créeront des espaces Google pour chacune de leurs matières afin que les élèves puissent développer leur connaissance des technologies du 21^e siècle. La CSFTNO est d’avis que ses élèves devront être polyvalents et débrouillards à l’égard de la technologie pour être prêts à faire la transition entre le secondaire et les établissements postsecondaires. Google Classroom permet aux enseignants et aux élèves de communiquer, collaborer et échanger pour réaliser des devoirs ou des projets. De plus, les parents qui le veulent peuvent avoir accès à Google Classroom pour mieux appuyer leurs enfants dans leurs études. Google Classroom aide les élèves à devenir plus autonomes.

Résultats obtenus

- Bien que quatre enseignants utilisent Google Classroom pour communiquer avec leurs élèves, nous n’avons pas pu complètement instaurer cette pratique au niveau secondaire. Nous allons continuer d’encourager les enseignants et offrir du perfectionnement professionnel au besoin.

Apprentissage de la lecture (programme « Reading Apprenticeship »)

Priorités de l’année scolaire 2017-2018

Nous poursuivons notre travail avec le programme « Reading Apprenticeship » pour contribuer à l’application du cadre sur l’alphabétisation de la 5^e à la 12^e année. Nous avons déjà

Résultats obtenus	<p>envoyé six enseignants à la formation. Nous allons créer une communauté d'apprentissage professionnelle pour structurer l'équipe d'enseignants concernés.</p> <p>Notre « enseignant principal » continuera d'assister aux réunions sur l'alphabétisation, et les enseignants continueront de participer aux</p> <ul style="list-style-type: none">• Nous avons mis sur pied un comité sur l'apprentissage de la lecture. Il s'est réuni à trois reprises cette année. Étant donné que la formule du comité n'a pas obtenu le succès escompté, nous allons créer une CAP pendant l'année scolaire 2018-2019 avec le concours d'un animateur de Solution Tree.• L'« enseignant principal » de la CSFTNO a assisté à toutes les réunions du comité sur l'alphabétisation du MÉCF.• Le personnel de la CSFTNO a participé à toutes les formations du MÉCF.
Examens communs de l'Alberta	
Priorités de l'année scolaire 2017-2018	<ul style="list-style-type: none">• Tous les élèves de 4^e, 5^e, 7^e, 8^e, 10^e, 11^e et 12^e année feront les examens communs de l'Alberta dans les domaines choisis. Ce sont des enseignants des quatre arrondissements scolaires francophones de l'Alberta qui les ont conçus, et nous avons demandé au Consortium la permission de les administrer dans certains domaines où le programme scolaire s'harmonise.<ul style="list-style-type: none">○ 4^e année : anglais (lecture), français (lecture) et mathématiques○ 5^e année : anglais (lecture), français (lecture) et mathématiques○ 7^e année : anglais (lecture et écriture), français (lecture et écriture) et mathématiques○ 8^e année : anglais (lecture et écriture), français (lecture et écriture) et mathématiques○ 10^e année : toutes les matières○ 11^e année : toutes les matières○ 12^e année : seulement les matières pour lesquelles il n'y a pas d'examen débouchant sur un diplôme
Résultats obtenus	<p>C'est en 2017-2018 que nous avons administré ces évaluations pour la première fois. Les résultats pourront être consultés auprès de la CSFTNO et dans les tableaux de bord des écoles. Comme il s'agit d'évaluations internes, nous nous servirons des résultats pour nos propres besoins, notamment établir des priorités pour nos plans d'amélioration des écoles, et ils contribueront à développer les pratiques d'enseignement et à mieux les planifier.</p>



Résultats et réussite scolaires

Voici les résultats des programmes et des activités mis en œuvre pour favoriser la réussite scolaire et accroître l'assiduité des élèves.

Tableaux de bord (à la CSFTNO et dans chaque école)

<p>Priorités de l'année scolaire 2017-2018</p>	<p>Créer, pour la CSFTNO, un tableau de bord qui présentera les données à partager avec les administrateurs et les intervenants. Créer, pour chaque école, des tableaux de bord qui présenteront des données précises sur les élèves et les écoles, données qui aideront à prendre des décisions plus judicieuses et à développer les pratiques d'enseignement.</p>
<p>Résultats obtenus</p>	<ul style="list-style-type: none"> • On a créé un tableau de bord pour la CSFTNO. Il présente diverses données : nombre d'admissions, taux d'assiduité, nombre de finissants, résultats aux examens débouchant sur un diplôme, tests de rendement de l'Alberta en 6^e et 9^e année, résultats liés à l'IMDPE et à l'IMD, résultats du sondage de satisfaction NotreÉcole, etc. • On a créé un tableau de bord pour chaque école (École Allain St-Cyr et École Boréale). Chacun présente des données internes : admissions, assiduité, résultats d'évaluations internes (Marie Clay, Brigance, GB+, TMNRÉ, examens communs de l'Alberta, tests de rendement de l'Alberta, examens débouchant sur un diplôme, IMDPE, IMD, sondage de satisfaction NotreÉcole). • Les tableaux de bord entreposent toutes nos données pertinentes dans trois outils centralisés et accessibles.

Sondage de satisfaction NotreÉcole

<p>Priorités de l'année scolaire 2017-2018</p>	<p>Pour la première fois, nous allons mener le sondage NotreÉcole pour mesurer la satisfaction des élèves, des parents et des enseignants. Le sondage aura lieu au printemps 2018, et certains des résultats s'ajouteront au tableau de bord de la CSFTNO et à celui des écoles.</p>
<p>Résultats obtenus</p>	<ul style="list-style-type: none"> • Le sondage a eu lieu du 7 au 18 mai 2018. • Voici ce qu'il a permis de mesurer : <ul style="list-style-type: none"> ○ le sentiment d'appartenance ○ l'harmonie dans les relations ○ la valorisation des résultats scolaires ○ l'intérêt et la motivation ○ l'effort ○ l'intimidation et l'exclusion ○ le sentiment de sécurité à l'école ○ le sentiment d'être pris en charge par un adulte à l'école ○ les relations élèves-enseignants ○ la qualité du milieu d'apprentissage ○ les attentes à l'égard de la réussite ○ les considérations d'ordre démographique • Certains résultats choisis seront ajoutés aux tableaux de bord. • Nous allons partager les données avec les intervenants concernés dans des lieux appropriés.

Équipe de direction

Priorités de l'année scolaire 2017-2018

Nous continuerons d'améliorer l'équipe de direction de la CSFTNO. Elle se compose d'un directeur général, des directeurs d'école, des enseignants de soutien au programme et d'enseignants bénévoles représentant différents niveaux dans les deux écoles. La formation se concentrera sur le développement d'une équipe collaborative et solide, sur la création de plans d'amélioration des écoles qui tiennent compte du cycle de planification annuel, et sur la cueillette de données qui alimenteront les tableaux de bord de la CSFTNO et de ses écoles. L'équipe de direction aide la direction générale à prendre des décisions et à établir des orientations. Parallèlement, cette équipe se divise par école et aide la direction à établir des orientations et à prendre des décisions au niveau de l'école. Notre expert-conseil va nous guider tout au long de ce processus. Les plans d'amélioration de chaque école nous aideront à développer nos interventions, à alimenter nos débats et à prendre nos décisions pendant l'année scolaire.

Nous allons élaborer les plans d'amélioration des écoles pour 2018-2019 en tenant compte des réalisations, des défis et des besoins. L'équipe de direction mènera un exercice de réflexion stratégique en vue de transformer l'apprentissage à venir dans les écoles de la CSFTNO et d'établir le profil des élèves en fin d'études, profil qui se compose d'un ensemble de qualités que tous les élèves obtenant leur diplôme dans nos écoles doivent avoir acquises.

Résultats obtenus

- L'équipe de direction de la CSFTNO s'est réunie à trois reprises pendant l'année scolaire (novembre, janvier et mai).
- Les équipes de direction de chaque école ont tenu deux réunions par mois pendant l'année scolaire, et elles ont passé en revue le plan d'amélioration de leur école au mois de mai.
- Les plans d'amélioration des écoles gagnent en précision, et on constate que la préoccupation pour les résultats est beaucoup plus tangible.
- C'est en janvier 2018 que l'exercice de réflexion stratégique a commencé. Les écoles ont organisé des consultations auprès des parents et des différents intervenants communautaires de Yellowknife et de Hay River, de même qu'auprès de groupes de discussion composés d'élèves et d'employés. Ces discussions ont fait ressortir deux catégories de résultats :
 - Vision – Quelle vision avez-vous de l'avenir de nos écoles? Quels sont les programmes ou les activités que vous aimeriez voir dans chacune de nos deux écoles? On a discuté des changements à apporter à l'horaire quotidien et au calendrier annuel. On a établi des priorités une fois que tous les renseignements ont été recueillis et présentés aux membres du personnel et aux parents. En 2018-2019, nous allons peaufiner le document en tenant compte des commentaires que nous aurons reçus.
 - Profil des élèves à la fin de leurs études – Nous avons ébauché un *Profil de sortie de l'élève* qui décrit les qualités et les qualifications recherchées chez les diplômés de l'une ou l'autre des deux écoles de la CSFTNO. Ce document doit être peaufiné avant d'être présenté à tous les intervenants à l'automne 2018.
 - Un plan triennal sera élaboré en 2018-2019 et appliqué à compter de l'année scolaire 2019-2020.

Gestion des ressources humaines

Recrutement et maintien de l'effectif des écoles

La CSFTNO doit veiller à ce que les ressources humaines dans les écoles soient en mesure de respecter les priorités et de répondre aux besoins des élèves. Les tableaux ci-dessous fournissent des précisions 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 des langues autochtones pour l'année scolaire 2017-2018.

Tableau 4 : Années-personnes prévues et réelles pour le personnel scolaire général

		Personnel scolaire général									
		Bureau régional (administration)	Enseignants	Consultants	Secrétaires	Concierges	Conseillers en mieux-être	Chauffeurs d'autobus	Cuisiniers	Administration scolaire	Total
Prévues	Bureau régional	2,5	0	0	0	ND	0	ND	ND	ND	2,5
	ÉASC	ND	9,42	ND	0,38	1,03	0,32	ND	ND	0	11,15
	ÉB	ND	7	ND	0,38	1	0,32	ND	ND	0	8,70
	TOTAL	2,5	16,42	0	0,76	2,03	0,64	ND	ND	0	31,05
Réelles	Bureau régional	2	0	0	1	ND	0	ND	ND	ND	3
	ÉASC	ND	13,3	ND	0,5	1	0	ND	ND	1	15,8
	ÉB	ND	10,0	ND	0,5	1	0	ND	ND	1	12,5
	TOTAL	2	21,3	0	2	2	0	ND	ND	2	31,3

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 : Années-personnes prévues et réelles pour l'intégration scolaire et les langues autochtones

École	Intégration scolaire (IS)										Langues autochtones (LA)			
	Coordonnateur régional (IS)	ESP ³		Aides-enseignants		Conseillers en mieux-être		Établissements centraux		Total (IS)		Total (LA)		
	P [‡]	R ^{**}	P	R	P	R	P	R	P	R	P	R	P	R
Bureau régional	1	0	ND	ND	ND	ND	ND	ND	ND	ND	1	0	ND	ND
ÉASC	ND	ND	1	1	1,8	3	0,25	0	ND	ND	3,05	4	0,5	0
ÉB	ND	ND	1	1	1	2,3	0,25	0	ND	ND	2,25	3,3	0,5	0
TOTAL	1	0	2	2	2,8	5,3	0,5	0	ND	ND	6,3	7,3	1	0

Note : P[‡] - valeurs prévues; R^{**} - valeurs réelles

Tableau 6 : Respect des normes de dotation énoncées dans la *Directive ministérielle sur l'intégration scolaire* pour les enseignants de soutien au programme (ESP) et les aides-enseignants (AS), par école

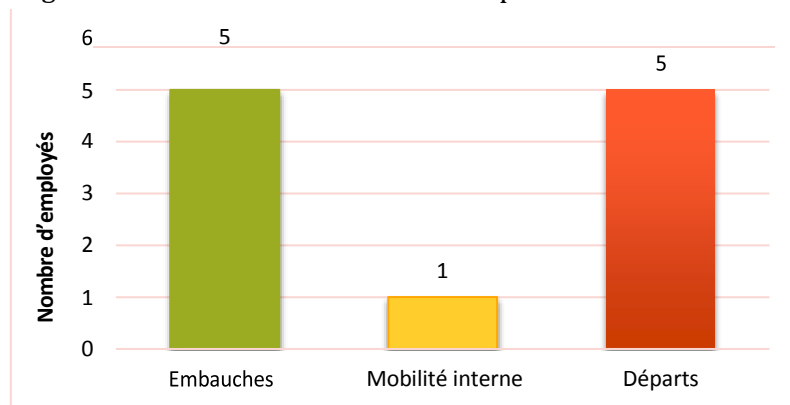
	ESP	AS	En cas de non-respect des normes :	
			Motif(s) du non-respect	Stratégies utilisées pour atténuer les effets du non-respect
ÉASC	<input checked="" type="checkbox"/> Respect <input type="checkbox"/> Non-respect	<input checked="" type="checkbox"/> Respect <input type="checkbox"/> Non-respect		
ÉB	<input checked="" type="checkbox"/> Respect <input type="checkbox"/> Non-respect	<input checked="" type="checkbox"/> Respect <input type="checkbox"/> Non-respect		

³ Les enseignants de soutien au programme (ESP) contribuent à l'éducation des élèves présentant divers besoins en agissant comme collègues, modèles et mentors auprès des enseignants en ce qui a trait aux pratiques inclusives d'enseignement. Dans leur travail journalier et hebdomadaire, les ESP ne se concentrent pas sur une matière particulière au programme; ils soutiennent plutôt l'ensemble des apprentissages des élèves en aidant les enseignants à encadrer plus particulièrement les élèves faisant l'objet d'un plan de soutien à l'élève (PSÉ) ou d'un plan d'enseignement individualisé (PEI).

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 2017-2018. 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.

Figure 1 : Mesures de dotation liées au personnel éducatif



Note : Le personnel éducatif comprend les directeurs, les enseignants, les aides-enseignants et les enseignants de soutien au programme.

École Allain St-Cyr (ÉASC) : Il a fallu embaucher deux personnes à la suite de départs. La mobilité interne couvrait un congé de maternité survenu à la fin de l'année scolaire, et nous avons muté une adjointe qui était sur le point de décrocher son diplôme dans le domaine des services de garde en la transférant à un poste en prématernelle en remplacement de l'enseignant titulaire pour le reste de l'année scolaire.

École Boréale (ÉB) : La directrice a donné sa démission à la fin de l'année scolaire 2016-2017. Nous l'avons remplacée. Deux autres enseignants ont donné leur démission pour occuper d'autres postes plus stables ailleurs. Ils ont tous les deux été remplacés.

Évaluation des employés

Tous les éducateurs doivent se soumettre à des évaluations en vertu de la *Directive ministérielle sur l'évaluation et la promotion du perfectionnement professionnel des enseignants dans les écoles des TNO* (2004) et de la *Directive ministérielle concernant l'évaluation et le perfectionnement professionnel des directeurs d'école aux TNO* (2012). Les évaluations jouent un rôle important dans l'élaboration des plans de développement individuels des membres du personnel. Pendant l'année scolaire 2017-2018, 10 des éducateurs à la CSFTNO ont été soumis à une évaluation de rendement. Le tableau 7 présente le nombre d'évaluations, prévues et réelles, auxquelles devaient se soumettre les éducateurs en 2017-2018.

Tableau 7 : Éducateurs évalués au cours de l'année scolaire 2017-2018

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
10	0	10	100 %

Cette année, nous avons été plus exhaustifs dans nos évaluations de rendement. Pour notre personnel enseignant (AEETNO), notre taux de réalisation s'établit à 100 %.

Pour nos employés qui sont membres du Syndicat des travailleurs du Nord, nous avons commencé à utiliser l'outil ePerformance pour exécuter les évaluations de rendement. Nos résultats sont passés de 0 % à 50 %, ce qui est un départ encourageant. Je sais que plusieurs évaluations de rendement avaient été commencées mais pas encore terminées en date du 30 juin 2018, ce qui affecte notre score final. Cependant, les résultats progressent, ce qui est bon signe, comparativement aux années précédentes. Par ailleurs, trois employés membres du Syndicat des travailleurs du Nord nous ont quittés avant le 30 juin 2018 : leur évaluation est donc incomplète.

Dans l'ensemble, je suis satisfait des évaluations du personnel à la CSFTNO.

Annexe A : États financiers vérifiés

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

Consolidated Financial Statements

June 30, 2018

Commission scolaire francophone Territoires du Nord-Ouest

Consolidated Financial Statements

June 30, 2018

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Commission scolaire francophone Territoires du Nord-Ouest

Rapport de gestion

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

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

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

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

Selon la *Loi sur l'Éducation des Territoires du Nord-Ouest*, la Commission scolaire francophone compte six sièges de commissaires élus, 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 2017-18 sont comme suit :

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

La Commission scolaire francophone TNO gouverne deux écoles publiques en français langue première de la maternelle à la 12^e année: l'école Allain St-Cyr à Yellowknife et l'école Boréale à Hay River. En 2017-18, le personnel (en termes de FTE) de la CSFTNO se chiffrait à 37.6 FTE et se présente comme suit :

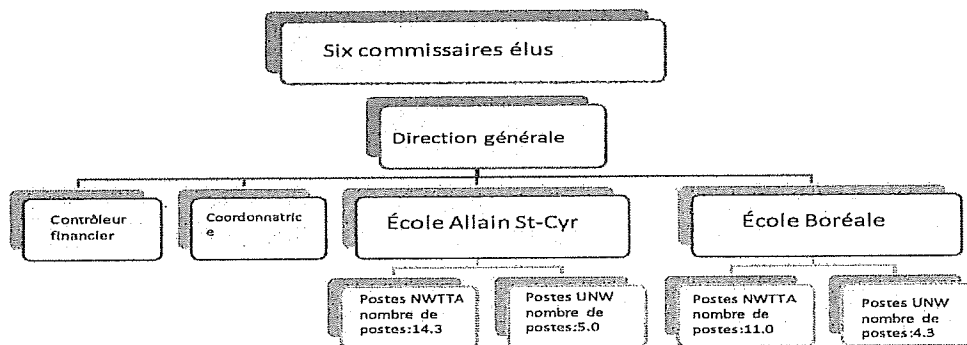
- Bureau central : 3 FTE
- École Allain St-Cyr (EASC) : 19.3 FTE
- École Boréale : 15.3 FTE

L'organigramme de la Commission scolaire francophone pour l'année scolaire 2017-18:

Au 30 septembre 2017, 119.5 élèves fréquentaient l'école Allain St-Cyr et 80.0 l'école Boréale.



COMMISSION SCOLAIRE FRANCOPHONE DES TNO



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

Priorité : Espace francophone et communautaire

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

Priorité : Engagement des parents et des familles

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

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

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

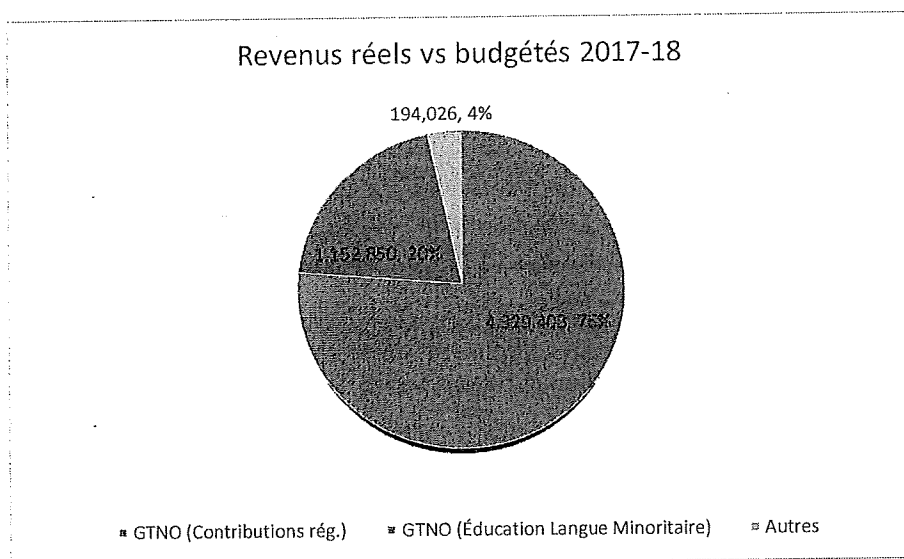
Priorité : Gestion et gouvernances efficaces

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

Revenus ¹

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

- Les contributions régulières calculées par le Cadre de financement scolaire des Territoires du Nord-Ouest (M\$ 4.329); et
- La contribution provenant de l'entente *Enseignement en français langue de la minorité* de Patrimoine canadien (M\$ 1.153).

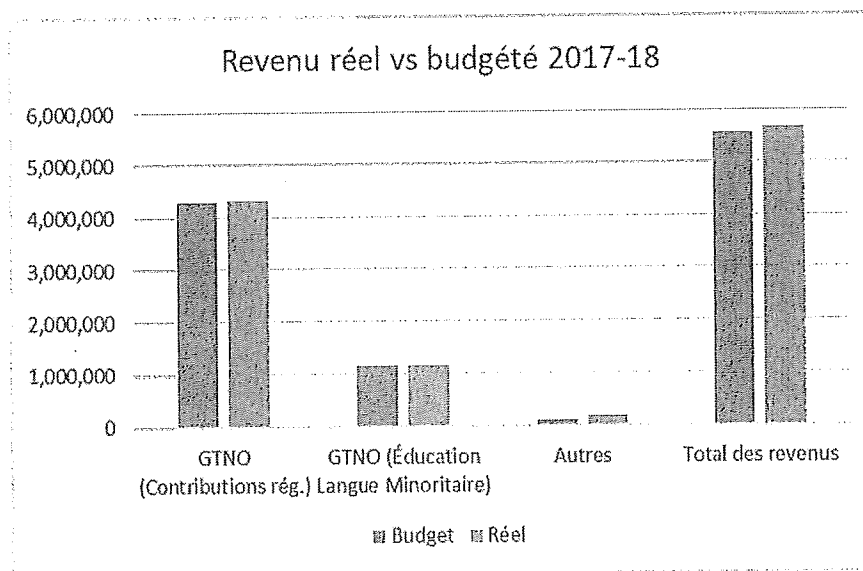


¹ Les revenus 2017-18 pris en compte dans le MD&A excluent la levée de financement au profit du Gymnase de ÉASC. Pour cet exercice fiscal 2017-18, \$14,000 ont été rapportés au revenu et environ \$38,000 ont été différés. En excluant la levée de financement, le revenu total est de M\$ 5.676 et non M\$ 5.690 comme mentionné dans les états financiers 2017-18.

En 2017-2018, la Commission scolaire francophone TNO a enregistré des revenus d'une somme de M\$ 5.676 comparativement à un montant budgété de M\$ 5.600. Cette variance de K\$ 76 s'explique principalement par les facteurs suivants :

- Une hausse des contributions régulières de k\$ 37, concernant le projet SSI (k\$ 15), l'ajustement de la Prime du Nord (k\$ 6) et le paiement des indemnités de départ et de mentorat (k\$ 16)
- Des contributions additionnelles de k\$ 24 reçues par le Gouvernement des Territoires du Nord-Ouest pendant l'année scolaire 2017-18 qui ne sont pas incluses dans le budget approuvé.
- Une hausse des revenus d'investissement de k\$ 10 portant sur le solde moyen de notre compte bancaire.

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

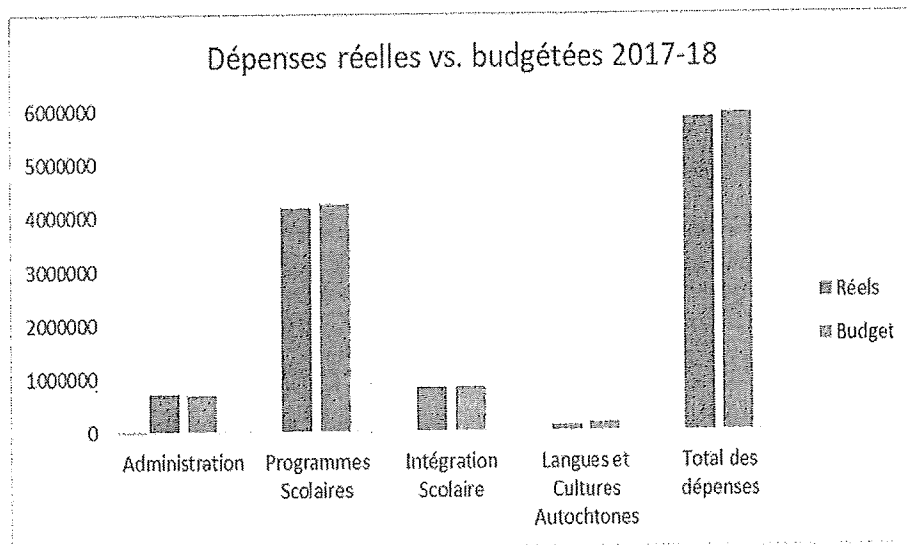


Dépenses

Le total des dépenses de la Commission scolaire francophone TNO au 30 juin 2018 se chiffrait à 5.93 M\$ comparativement à un budget approuvé de 5.84 M\$, soit un léger dépassement de 0.09 M\$.

Les dépenses budgétées sont comparables aux dépenses réelles engagées par la CSFTNO et ne dégagent donc pas un écart important.

Voici un tableau illustrant les dépenses réelles comparativement 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 et les dépenses administratives de la Commission scolaire francophone TNO. Le total des dépenses réelles s'élève à M\$ 0.683 versus un budget de M\$ 0.723

- 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 M\$ 4.249 contre un budget de M\$ 4.166.

- 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 inclut 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 dans les limites du budget et s'élèvent à M\$ 0.835 contre un montant budgété de M\$ 0.823.

- Frais de fonctionnement

Les frais de fonctionnement consistent des dépenses d'opération et de maintenance des écoles non couverts par le Gouvernement des Territoires du Nord-Ouest. Ils ont été regroupés pour les besoins de l'analyse avec les frais d'administration. Ils s'élèvent à M\$ 0.051.

- 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 2017-2018 s'est soldé par des dépenses réelles de M\$ 0.160 contre un budget de M\$ 0.124.

Perspectives 2018-19

Les perspectives 2018-19 sont favorables pour la CSFTNO et lui permettront la continuité de son plan stratégique et même d'envisager une autre phase d'envergure. Le bond quantitatif de ses effectifs (..... au 30 septembre 2018 vs 209.5) permettra de bénéficier d'un fonds additionnel appelé «*Extraordinary Enrolment Fund*» et de revenir progressivement à un budget équilibré.

Sommaire

En 2017-18, la Commission scolaire francophone TNO a approuvé un déficit opérationnel (hors évaluation actuarielle des retraites) de M\$ 0.236 contre un déficit budgété de M\$ 0.237 et ce, en raison de la baisse de son financement (réduction du nombre d'élèves) malgré des dépenses incontournables nécessaires.

La Commission scolaire francophone TNO a terminé l'année fiscale avec un déficit annuel de M\$ 0.170, soit exactement \$ 169,664. Par conséquent, le surplus accumulé a diminué en passant de 187 210\$ à \$ 17,546 au 30 juin 2018.

Malgré un surplus accumulé qui se réduit depuis l'exercice 2016-17 dû à la surévaluation actuarielle des avantages postérieurs à l'emploi, les fonds budgétés pour l'année fiscale 2017-2018 s'enlignent 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, 2018

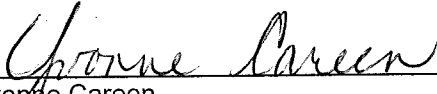
The Management Discussion and Analysis, Consolidated Financial Statements, Schedules and Notes herein submitted have been reviewed and approved by management. They provide full disclosure and accurately reflect the financial and non-financial condition of Commission scolaire francophone Territoire du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

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

September 19, 2018

Independent Auditors' Report

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

Report on the Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of Commission Scolaire Francophone Territoires du Nord-Ouest ("the Commission") which comprise the consolidated statement of financial position as at June 30, 2018 and the consolidated statements of operations, changes in net financial asset, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

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

Auditors' Responsibility

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

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

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



Independent Auditors' Report (continued)

Basis for Qualified Opinion

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

Qualified Opinion

In our opinion, except for the possible effect of the matters described in the Basis of Qualified Opinion paragraph, these consolidated financial statements present fairly, in all material respects, the financial position of the Commission as at June 30, 2018 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.

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 Commission, the consolidated financial statements are in agreement therewith, and the transactions that have come under our notice have, in all significant aspects, been within the statutory powers of the Commission.

Yellowknife, Northwest Territories
September 19, 2018

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


Chartered Professional Accountants

Commission scolaire francophone Territoires du Nord-Ouest

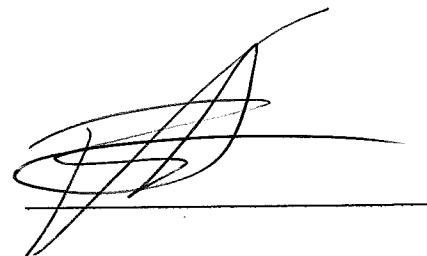
Consolidated Statement of Financial Position

As at June 30,	2018	2017
Financial Assets		
Cash (Note 4)	\$ 1,663,870	\$ 1,686,375
Accounts receivable (Note 8)	116,571	206,554
	1,780,441	1,892,929
Liabilities		
Accounts payable and accrued liabilities (Note 10)	770,530	634,389
Payroll liabilities (Note 10)	425,695	456,511
Deferred revenue (Note 11)	37,365	12,300
Post-employment benefits (Note 17)	539,726	610,525
	1,773,316	1,713,725
Net financial assets	7,125	179,204
Non-financial assets		
Prepaid expenses and deposits (Note 20)	10,421	8,006
Accumulated surplus	\$ 17,546	\$ 187,210
Represented By:		
Operating surplus	\$ 17,546	\$ 187,210
Contractual obligations and contingencies (Note 22 and 23)		

Approved on behalf of the Board:



Trustee
PRESIDENT



Trustee

Commission scolaire francophone Territoires du Nord-Ouest

Consolidated Statement of Operations

For the year ended June 30,	2018 Budget	2018 Actual	2017 Actual
Revenue			
Government of the NWT			
ECE Regular contributions	\$ 4,292,080	\$ 4,329,408	\$ 4,514,588
French language instruction	1,152,850	1,152,850	1,152,850
ECE Other contributions (Note 31)	120,425	110,925	96,901
Total GNWT ECE	5,565,355	5,593,183	5,764,339
GNWT Other contributions (Note 32)	-	33,384	44,234
Total GNWT	5,565,355	5,626,567	5,808,573
Government of Canada			
Other contributions	24,250	25,531	46,578
Education body generated funds			
Northwest Territories Teachers' Association Contributions	-	-	17,830
Interest	10,000	22,588	12,773
Fundraising	-	13,986	-
School fees	-	-	156,165
Other revenue	-	1,598	39,181
	10,000	38,172	225,949
	5,599,605	5,690,270	6,081,100
Expenses (Schedule 1)			
Administration	723,138	631,768	629,746
School programs	4,166,238	4,249,102	4,303,161
Inclusive schooling	824,428	834,534	855,137
Operations and maintenance	-	1,805	106,707
Aboriginal languages	123,537	159,550	143,784
	5,837,341	5,876,759	6,038,535
Operating surplus (deficit) before other items	(237,736)	(186,489)	42,565
Other items			
Post-employment benefit (recovery) expense (Note 17)		(16,825)	(25,081)
Grant in-kind - Assets provided at no cost (Note 21)		344,165	164,160
Rent expense - Assets provided at no cost (Note 21)		(344,165)	(164,160)
Adjusted operating surplus (deficit)	(237,736)	(169,664)	67,646
Opening accumulated surplus	187,210	187,210	119,564
Closing accumulated surplus	\$ (50,526)	\$ 17,546	\$ 187,210

Commission scolaire francophone Territoires du Nord-Ouest

Consolidated Statement of Changes in Net Financial Assets

For the year ended June 30,	2018 Budget	2018 Actual	2017 Actual
Adjusted operating surplus (deficit)	\$ (237,736)	\$ (169,664)	\$ 67,646
Use (acquisition) of prepaid expenses and deposits	-	(2,415)	8,840
Increase (decrease) in net financial assets	(237,736)	(172,079)	76,486
Net financial assets, beginning of year	179,204	179,204	102,718
Net financial assets, end of year	\$ (58,532)	\$ 7,125	\$ 179,204

Commission scolaire francophone Territoires du Nord-Ouest

Consolidated Statement of Cash Flows

For the year ended June 30, 2018 2017

Cash provided by (used in):

Operating transactions

Operating surplus (deficit) \$ (169,664) \$ 67,646

Changes in non-cash assets and liabilities

Increase (decrease) in accounts receivable	89,983	123,438
Increase (decrease) in accounts payable	136,141	482,912
Increase (decrease) in payroll liabilities	(30,816)	(120,161)
Increase (decrease) in deferred revenue	25,065	12,300
Increase (decrease) in post-employment benefits	(70,799)	(38,289)
Increase (decrease) in prepaid expenses and deposits	(2,415)	8,840

Increase (decrease) in cash **(22,505)** 536,686

Cash at beginning of year **1,686,375** 1,149,689

Cash at end of year **\$ 1,663,870** **\$ 1,686,375**

Commission scolaire francophone Territoires du Nord-Ouest

Schedule 1
Consolidated Details of Expenses

For the year ended June 30,

	School Programs	Inclusive Schooling (schedule 4)	Operations & Maintenance	Administration	Aboriginal Languages (schedule 2)	Total 2018	Budget 2018	Total 2017
Salaries								
Teacher salaries	\$ 3,216,012	\$ 333,690	\$ -	\$ -	\$ 62,776	\$ 3,612,478	\$ 3,493,253	\$ 3,431,386
Instruction assistants	132,345	344,644	-	-	-	476,989	545,250	546,291
Non-instruction staff	348,946	61,228	-	418,624	-	828,798	794,065	902,019
Board/trustee honoraria	-	-	-	33,555	-	33,555	38,500	36,357
Elders in schools	-	-	-	-	8,858	8,858	10,000	9,900
	3,697,303	739,562	-	452,179	71,634	4,960,678	4,881,068	4,925,953
Employee Benefits								
Employee benefit	-	-	28,160	-	-	28,160	31,000	30,986
Leave and termination	-	-	(26,355)	-	-	(26,355)	60,000	75,721
	-	-	1,805	-	-	1,805	91,000	106,707
Services Purchased/Contracted								
Advertising/Publishing	3,983	-	-	40,687	-	44,670	33,500	36,541
Communication	15,543	-	-	12,576	-	28,119	31,828	29,510
Contracted services	72,681	32,201	-	52,333	-	157,215	105,000	159,337
Maintenance & repairs	23,711	-	-	-	-	23,711	37,800	33,249
Other	39,074	19,638	-	19,184	27,804	105,700	118,450	146,468
Rental/leases	109,267	-	-	2,763	-	112,030	113,000	119,482
Student travel	52,455	-	-	-	-	52,455	65,000	57,866
Travel	19,843	18,521	-	24,830	16,056	79,250	68,095	93,590
	336,557	70,360	-	152,373	43,860	603,150	572,673	676,043
Supplies and Materials								
Freight	4,432	-	-	49	-	4,481	4,550	3,138
Materials	210,810	24,612	-	27,167	44,056	306,645	288,050	326,694
	215,242	24,612	-	27,216	44,056	311,126	292,600	329,832
Total	\$ 4,249,102	\$ 834,534	\$ 1,805	\$ 631,768	\$ 159,550	\$ 5,876,759	\$ 5,837,341	\$ 6,038,535

Commission scolaire francophone Territoires du Nord-Ouest

Schedule 2
Details of Aboriginal Language and Culture Expenses

For the year ended June 30, 2018

	Student Instructions	School Activities & Integrated Community Programs	Total
Function Salaries			
ALCBE teachers	\$ 62,776	\$ -	\$ 62,776
Honoraria	-	27,804	27,804
Elders in the schools	-	8,858	8,858
	62,776	36,662	99,438
Services Purchased/Contracted			
Travel	-	16,056	16,056
	-	16,056	16,056
Materials/Supplies/Freight			
Materials	-	44,056	44,056
	\$ 62,776	\$ 96,774	\$ 159,550

Commission scolaire francophone Territoires du Nord-Ouest

Schedule 3
Aboriginal Languages (contributions)

For the year ended June 30, 2018

Contribution agreement	July 1 to March 31	April 1 to June 30	Total
Revenues			
Funding received	\$ -	\$ 61,228	\$ 61,228
	-	61,228	61,228
Expenses			
Salaries	57,331	42,107	99,438
Other	21,636	38,476	60,112
	78,967	80,583	159,550
Net deficit	\$ (78,967)	\$ (19,355)	\$ (98,322)

Commission scolaire francophone Territoires du Nord-Ouest

Schedule 4
Details of Inclusive Schooling Expenses

For the year ended June 30, 2018

	Staff Development	Student Resources	General Inclusive Schooling	Total
Salaries				
Consultants	\$ -	\$ -	\$ 61,228	\$ 61,228
Program support teachers	-	-	333,690	333,690
Support assistants	-	-	344,644	344,644
		-	739,562	739,562
Services Purchased/Contracted				
Contracted services	-	-	32,201	32,201
Other	19,638	-	-	19,638
Travel	-	-	18,521	18,521
	19,638	-	50,722	70,360
Materials/Supplies/Freight				
Freight	-	-	-	-
Materials	-	24,612	-	24,612
	-	24,612	-	24,612
	\$ 19,638	\$ 24,612	\$ 790,284	\$ 834,534

Commission scolaire francophone Territoires du Nord-Ouest

Schedule 5
French Language Funding

For the year ended June 30, 2018

	Contributions from ECE	Commitments from Commission	Expenditures	(Under) Over Funding
STUDENT PARTICIPATION				
School administration (salary)	\$ 275,000	\$ 20,000	\$ 354,473	\$ (59,473)
Retention bursaries	12,000	-	9,250	2,750
2 grade level per class (salary)	410,850	1,725,000	2,615,085	(479,235)
2 secretaries / librarian (salary)	70,000	48,000	169,486	(51,486)
SCHOOL PROGRAMS				
Cyber pedagogy (salary)	50,000	10,000	60,407	(407)
Technology resources	45,000	-	52,276	(7,276)
PROGRAM ENRICHMENT				
Partnership early childhood	25,000	-	25,000	-
Teacher assistants for francization (salary)	100,000	20,000	132,344	(12,344)
Art program	75,000	-	80,195	(5,195)
Cultural activities	30,000	-	52,072	(22,072)
French resource purchase	25,000	5,000	39,594	(9,594)
EDUCATIONAL SUPPORT FOR PERSONNEL				
Mentors in literacy and numeracy	10,000	-	14,713	(4,713)
Mentors in literacy and numeracy (O&M)	15,000	-	10,164	4,836
Professional development	10,000	10,000	38,933	(18,933)
Total	\$ 1,152,850	\$ 1,838,000	\$ 3,653,992	\$ (663,142)

Regular GNWT Funding
Total

\$ 4,329,408

Commission scolaire francophone Territoires du Nord-Ouest

Schedule 6

Student Success Initiative

For the year ended June 30, 2018

	Total
Revenue - Government of the NWT Education, Culture, & Employment	\$ 15,000
Expenditures	
Salaries/Wages	
Facilitator fees	19,793
Substitute teacher	3,404
	23,197
Travel	-
Total expenditures	23,197
Deficit	\$ (8,197)

June 30, 2018

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 consolidated financial statements of the Commission have been prepared in accordance with Canadian public sector accounting standards. The consolidated financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality. The consolidated 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 expenditure items are recognized in the accounts and reported in the consolidated 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 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 accounts receivable.

Financial liabilities subsequently measured at amortized cost include accounts payable and accrued liabilities and payroll liabilities.

June 30, 2018

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.

(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 expenditure.

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, 2018

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 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 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.

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

June 30, 2018

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, expenditures 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 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. 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, 2018

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, 2018.

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.

Notes to Consolidated Financial Statements

June 30, 2018

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 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.

Operations and Maintenance: pertains to the operation and maintenance of all YCS buildings and maintenance shop facilities.

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

Restructuring Transactions, Section PS 3430

This section establishes standards on how to record assets, liabilities, revenues and expenses relating to restructuring transactions as well as disclosure requirements for the recipient and transferor. This section applies to fiscal years beginning on or after April 1, 2018. 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 the Commission in the future.

The impact of the transition to these accounting standards has not yet been determined.

4. Cash and Cash Equivalents

	2018	2017
Cash	\$ 1,663,870	\$ 1,686,375

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

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

June 30, 2018

5. Special Purpose Funds

The Commission does not have special purpose funds.

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 2018	Allowance for doubtful accounts 2018	Net 2018	Net 2017
Due from GNWT	\$ 77,992	\$ -	\$ 77,992	\$ 132,960
Trade and other receivables	38,909	330	38,579	73,594
	\$ 116,901	\$ 330	\$ 116,571	\$ 206,554

9. Inventory

The Commission does not have inventory.

10. Accounts Payable and Accrued Liabilities

	2018	2017
Due to GNWT	\$ 590,184	\$ 382,052
Due to related parties	22,911	49,638
Due to Workers' Safety and Compensation Commission	4,801	8,882
Trade payable	152,634	193,817
	\$ 770,530	\$ 634,389

Payroll Liabilities

	2018	2017
NWTTA	\$ 313,084	\$ 314,721
UNW	55,007	48,632
Other	57,604	93,158
	\$ 425,695	\$ 456,511

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

June 30, 2018

11. Deferred Revenue

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

	2018	2017
Government of the Northwest Territories		
MACA - Active After School program funding	\$ -	\$ 12,300
Other		
Fundraising campaign	37,365	-
	\$ 37,365	\$ 12,300

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.

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.

Commission scolaire francophone Territoires du Nord-Ouest

Notes to Consolidated Financial Statements

June 30, 2018

17. Post-Employment Benefits (Continued)

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, 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 Authority.

Changes in Obligation	Severance and Removal	Compensated Absences	2018	2017
Accrued benefit obligation				
beginning of year	\$ 185,288	\$ 57,084	\$ 242,372	\$ 191,547
Current period benefit cost	17,377	6,103	23,480	21,485
Interest accrued	6,396	1,989	8,385	6,605
Benefits payments	(27,645)	(26,329)	(53,974)	(13,208)
Actuarial loss	2,448	17,979	20,427	35,943
Accrued benefit obligation end of year	183,864	56,826	240,690	242,372
Unamortized net actuarial gain	224,984	74,052	299,036	368,153
Total accrued liability	\$ 408,848	\$ 130,878	\$ 539,726	\$ 610,525
Benefits Expense				
Current period benefit cost	\$ 17,377	\$ 6,103	\$ 23,480	\$ 21,485
Interest accrued	6,396	1,989	8,385	6,605
Amortization of gains	(34,576)	(14,114)	(48,690)	(53,171)
Total benefits recovery	\$ (10,803)	\$ (6,022)	\$ (16,825)	\$ (25,081)

The discount rate used in the 2018 fiscal year to determine the accrued benefit obligation was an average of 3.8% (2017 - 3.3%).

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

June 30, 2018

17. Post-Employment Benefits (Continued)

The expected payments during the next five fiscal years are:

	Severance and Removal \$	Compensated Absences \$	Total \$
2019	18,910	6,856	25,766
2020	18,780	5,897	24,677
2021	20,805	6,251	27,056
2022	20,668	6,194	26,862
2023	18,773	5,375	24,148
Next 5 years	84,278	21,881	106,159
Total	182,214	52,454	234,668

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

	2018	2017
Prepaid expenses	\$ 10,421	\$ 8,006

21. GNWT Assets Provided At No Cost

	Cost	Accumulated Amortization	2018 Net Book Value	2017 Net Book Value
Ecole Allain St-Cyr	\$ 3,392,305	\$ 1,632,695	\$ 1,759,610	\$ 1,844,410
Ecole Boreale	3,741,675	1,116,012	2,625,663	2,719,998
Ecole Allain St-Cyr Phase 1	4,490,598	1,201,099	3,289,499	3,419,347
Ecole Boreale Modular Units	1,189,060	269,046	920,014	952,581
Ecole Boreale Pellet Boiler	86,115	33,831	52,284	54,899
	12,899,753	4,252,683	8,647,070	8,991,235

Rent expense of \$344,165 (2017 - \$164,160) was offset by a grant in-kind.

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

June 30, 2018

22. Contractual Obligations

The Commission has entered into agreements for, or is contractually committed to, the following expenses payable subsequent to June 30, 2018.

The future minimum payments are as follows:

	Expires in fiscal year	2019	2020-2023	Total
Equipment leases				
Workcenter 5955	2021	\$ 3,227	\$ 6,454	9,681
Printer/Mono Scanner				
Xerox WC7845i	2020	4,000	4,000	8,000
Aficia MP C4502	2022	2,052	5,130	7,182
		\$ 9,279	\$ 15,584	24,863

23. Contingencies

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

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

24. 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.

Due from related parties:

	2018	2017
Accounts Receivable		
Government of Northwest Territories:		
Department of Education, Culture and Employment	\$ 77,992	\$ 132,960
	\$ 77,992	\$ 132,960

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

June 30, 2018

24. Related Parties (continued)**Due to related parties:**

	2018	2017
Accounts Payable		
Government of Northwest Territories:		
Department of Education, Culture and Employment	\$ -	\$ 15,464
Department of Finance	588,414	366,588
Department of Infrastructure	1,770	-
Other related parties:		
Dehcho Divisional Education Council	300	-
Hay River District Education Authority	2,898	17,943
Yellowknife Education District No.1	19,713	31,695
	\$ 613,095	\$ 431,690

Salaries and wages payable

	2018	2017
GNWT - Department of Finance (salaries and wages payable)	\$ 424,136	\$ 453,914
GNWT - Department of Finance (employee deductions payable)	1,559	2,597
	\$ 425,695	\$ 456,511

Expenses paid to related parties

	2018	2017
Dehcho Divisional Education Council	\$ 300	\$ -
Hay River District Education Authority	36,118	-
Yellowknife Education District No.1	25,788	-
	\$ 62,206	\$ -

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 Commission.

The budget figures presented are those approved by the Trustees of the Commission on June 19, 2017 and have not been audited.

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

June 30, 2018

26. 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.

27. 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:

	2018	2017
Cash	\$ 1,663,870	\$ 1,686,375
Accounts receivable	116,571	206,554
Maximum credit exposure	\$ 1,780,441	\$ 1,892,929

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.

At June 30, 2018, the following accounts receivable were past due but not impaired:

	30 Days	60 Days	90 Days	90+ Days	Total
Accounts receivable	\$ 76,256	\$ 14,096	\$ 1,213	\$ 25,006	\$ 116,571

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, 2018, receivables from the GNWT comprised approximately 67% (2017 - 64%) 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.

Notes to Consolidated Financial Statements

June 30, 2018

27. Financial Instruments (continued)

b) Liquidity risk

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

The Commission's maximum exposure to liquidity risk is represented by accounts payable, accrued liabilities, payroll liabilities and contributions repayable for a total \$1,196,225 (2017 - \$1,090,900).

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

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

28. Expenditures By Object

	2018 Budget		2018 Actual		2017 Actual
Compensation	\$ 4,972,068	\$	4,962,483	\$	5,032,660
Materials/freight	292,600		311,126		329,832
Services purchased/contracted	572,673		603,150		676,043
	\$ 5,837,341	\$	5,876,759	\$	6,038,535

29. Subsequent Events

There were no subsequent events 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.

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

June 30, 2018

31. ECE Other Contributions

	2018		2017
Government of the Northwest Territories Department of Education, Culture and Employment			
Community support funding	\$ 27,000	\$ -	
Early Childhood	-		61,562
English Languages Communication & Services	12,000		-
Self-Regulation	12,000		18,750
Other	59,925		16,589
	\$ 110,925	\$ 96,901	

32. GNWT Other Contributions

	2018		2017
Government of the Northwest Territories			
Department of Environment and Natural Resources	\$ -	\$ 8,250	
Department of Health and Social Services	3,360		4,004
Department of Municipal and Community Affairs	30,024		28,380
Legislative Assembly	-		3,600
	\$ 33,384	\$ 44,234	

33. Contingent Assets

The Commission does not have any contingent assets.

34. Contractual Rights

The Commission does not have any contractual rights.



Dettah District Education Authority Annual Report for 2017-2018 School Year

September 28, 2018



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Purpose of the Annual Report

The Dettah District Education Authority (DDEA) Annual Report for the 2017-2018 school year was prepared in compliance with the *Financial Administration Act* that requires NWT Education Bodies to report on their operations, compliance to educational directives, and implementation of activities and initiatives in line with the GNWT Mandate and the Minister of Education's direction.

An 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: 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 DDEA 2017-2018 Operating Plan.

DDEA Operating Environment

School Profiles and Student Enrolment

DDEA consists of one school, Kaw Tay Whee (KTW), with 47 students in 2017-2018 school year. KTW is the community school of Dettah. The population of Dettah is approximately 250. It is located on the Great Slave Lake in the North Slave Region of the Northwest Territories.

KTW offers Junior Kindergarten to Grade Eight programming, as well as limited Career Technology Studies credits. At times, parents of Grade Nine students following an Individual Education Program (IEP) may request that their child remain at KWT in order to continue to work on IEP goals. In consultation with the family and student, and the DEA, KTW tries to accommodate such requests, whilst ensuring that a plan to move forward with transitioning to high school also occurs.

Beginning in September 2017, KTW offered an alternative high school program for Grades 10-12.

KTW houses a library and a computer lab with internet access. Both of these spaces are open to the wider community of Dettah during the school day.



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

Table 1: DDEA School Profiles 2017-2018.

School	Community	Grades Offered	Student Enrolment (FTE) ¹	Teaching Staff (PY) ²
<i>Kaw Tay Whee School</i>	<i>Dettah</i>	<i>JK-8</i>	<i>47</i>	<i>3</i>

Table 2: Student enrolment (FTE) by school and by grade as of September 30, 2017.

School	Grades													
	JK	K	1	2	3	4	5	6	7	8	9	10	11	12
KWT	1	3	3	3	3	4	7	2	4	2	3	6	4	2
DEA Total			47											

Student and Teacher Population

The school employs six full-time employees and one part-time custodian. Over 50% of employees have worked in the school for ten years or longer. The school is organized in four classrooms, and each classroom teacher teaches multiple grades. Previously, the school has employed a custodian as a half-time employee. While the school was budgeted for a .35 custodial position in the past fiscal year, it still employed a custodian as a half-time position in light of the fact that work involved in the position remained the same this year, despite a slight decrease in the student enrollment.

Similarly, the school was budgeted for less than three full time teaching positions. In light of the fact that the work involved in planning for, and delivering classroom instruction was the same this year despite slight decreases to student enrollment, the school still employed three full-time teaching positions. In both the case of the custodian position and the full-time teaching positions, the school covered these additional costs by accessing surpluses in the school’s budget.

The DEA is also responsible for other services that are not fully provided for through the funding formula, including superintendency fees (\$27, 500.00), a school bus (funded for \$40,000.00; with an actual cost of over \$60, 000.00), and audit fees (approximately \$15,000.00). The DEA is funded for a .20 of a school secretary position (\$16, 856.00), and as the DEA is not funded for a comptroller position, this funding is allocated toward bookkeeper fees.

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.

The school serves a small population and embraces a whole-child philosophy. Almost all students at KTW self-identify as Dene.

DDEA Governance

DDEA Governance

The DDEA is made up of seven elected members. The DDEA Chair has a direct reporting relationship to the Minister of Education, Culture, and Employment. The member terms are as laid out in the Local Elections Authorities Act, and the DEA employs one person. 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 DEA meetings and if not able to attend must call with regrets.

The DEA is very unique in that it does not employ a comptroller, maintenance staff, or human resource (HR) personnel. Therefore, the principal's role includes overseeing an annual external audit, as well as an education authority and its general organization, management and growth in addition to her regular roles as a community school teaching-principal.

As the DEA is site-based-managed for funding, much of the day-to-day responsibility for KTW School also belongs to the principal; in consultation with and under the guidance of the DEA. The building is owned by the Government of the Northwest Territories so frequent interactions with other levels of government, contractors, etc. is a part of this role. The principal also takes day-to-day responsibility for the bus contract, and acts as a liaison with all visiting professionals and contractors.

As the DEA contracts only Superintendency services from Yellowknife Education District Number One.

The teaching-principal/RISC is responsible for direct-correspondence and reporting on behalf of the DDEA; frequently completing reports and documents required by entire DECs.

Some examples include The Accountability Framework and the associated Operating Plan and Annual Report, 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

No formal governance training took place in the 2017-2018 school year. In part, this was due to the fact that DDEA had no new members in the 2017-2018 year. As well, all DDEA meetings include active, situational-based training and learning opportunities for members.



District Education Authority Meetings

The DDEA 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 DEA may also meet for Education Authority development. In 2017-2018, DDEA met monthly between September and June on the 2nd Thursday of each month. Ten monthly meetings occurred in the 2017-2018 school year.

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.

Table 3: DEA Meetings Schedule.

Meeting Number	Planned Date	Planned Location	Did the meeting take place as planned? (Yes/No)	If no, explain why.
1	September 14 2017		Yes	
2	October 12 2017		Yes	
3	November 9 2017		Yes	
4.	December 14 2017		No	Rescheduled and completed due to member travel/availability
5	January 11 2018		Yes	
6	February 8 2018		Yes	
7	March 8 2018		Yes	
8	April 12 2018		Yes	
9	May 10 2018		Yes	
10	June 14 2018		No	Rescheduled and completed due to member travel/availability



Language, Culture and Identity

Outlined below are achievements on programs and activities implemented to support the development of language, culture and sense of identity.

Wiiliideh Language Program – Our Languages Curriculum (small scale pilot)

<p>Priorities in the 2017-2018 school year:</p>	<p>Through the Wiiliideh Language Program, students are provided Wiiliideh Language instruction 5 times each week. During this time, the history of the Yellowknives Dene First Nation, the legends of the Yellowknives Dene First Nation, and the language are all explored.</p>
<p>Achieved results:</p>	<ul style="list-style-type: none"> • As part of the Wiiliideh Language Program, KTW was unexpectedly able to pilot the Indigenous Languages: Our Languages Curriculum (OLC) in 2017-2018 for all students, in all grades. • Through the OLC, all students in all grades had access to new language resources throughout the year. • All students in all grades participated in 30 minutes of Wiiliideh Language Program instruction, 4 times per week. • All students in all grades learned phrases and questions like: “May I go to the washroom/ get a drink?” “Sit down” “Stand up.” • All students in all grades learned words for the household, family units, the outdoors, and school items. • All students in all grades learned a special “mystery Wiiliideh phrase” each week. • KTW students produced a film for the Dead North Film Festival, and included use of the Wiiliideh language throughout their film.

School wide Dene Laws and Dene Kede Themes

<p>Priorities in the 2017-2018 school year:</p>	<p>Our culturally-responsive school embraces a new Dene Law and Dene Kede theme each month, following a three year planned cycle. This approach acts as cornerstones of our learning for that month. The exploration of these themes frequently includes Key Cultural Experiences that may occur in the school through a guest such as an Elder; or out on the land. Our measures of success are in the products that students create to show evidence of learning; including samples of writing and other pieces of published works, pieces of original artwork based in the Dene Tradition, and the speaking of the Wiiliideh language related to themes.</p> <p>As the Dene Kede is the founding curricular document in the Northwest Territories; teachers at Kaw Tay Whee School plan in an integrated manner; across the curriculum; for example a Dene Kede animal theme (ie: beaver) would include related science and social studies lessons, story-telling from an Elder, related literature, and research. Activities are planned by classroom (MAG) teachers to carefully align with other curricular outcomes and student learning levels and interest. Key Cultural Experiences are usually done in a whole-school format, with a variety of activities for students to choose from.</p>
<p>Achieved results:</p>	<ul style="list-style-type: none"> • In 2017-2018, all students in all grades, as well as all KTW teachers participated in a 5-day camp on the land as a school. Activities included



working with an Elder, working on many different animals, drumming and hand-games (for the boys), fire building, bird and bug watching and identification (with manuals), outdoor cooking, storytelling with an Elder, and reading theme-related legends and stories. Setting up a wall tent in the back of the school ensured that our youngest students had opportunities to come and go in natural time with their attention spans; and that our oldest learners had a chance to explore the activities more in depth.

- After the close of camp, some students wrote essays, photo essays, and published comic books to demonstrate and show evidence of their learning. Infusing technology through assigning interested students as “camp photographers” was a positive strategy; these students also understood that in their role as photographer, they were free to share the camera with others so they could participate in activities as well.
- The school operates on a three-year planning cycle for Dene Kede themes and the Dene Laws. The schedule aligns with the seasons and guides appropriate outdoor and learning activities. 2017-2018 was year one of this three-year planning cycle.

Annual Birch Sap Harvest

<p>Priorities in the 2017-2018 school year:</p>	<p>Our school spends part of each day for close to two weeks on the land harvesting birch sap each Spring. We are part of a cooperative, and use this time to practice being on the land, using the Wiilideh language, working with an Elder and learning about local history and stories, while engaging in active living. As the culminating event, we bottle the sap after is boiled into syrup. The event is meant to engage the community, building school-and community relationships, as well as to preserve and share community knowledge.</p>
<p>Achieved results:</p>	<ul style="list-style-type: none"> • This program ran for two full weeks in the spring, as planned; including time on the land harvesting, as well as classroom time preparing, and working on related activities and learning experiences. • Daily harvest occurred for about 70 minutes each day; and then regular classes resumed. • Students spent two full days on the land to begin the harvest and bottle the syrup. • We worked with a film producer to create the film in the link provided, showcasing this event and its role in supporting the preservation of community-based knowledge: https://vimeo.com/277552810 (password: Birch)

Key Aboriginal Cultural Experiences

<p>Priorities in the 2017-2018 school year:</p>	<p>In connection with seasons, the Dene Kede themes and the Dene Laws, students engage in a number of culturally relevant experiences important to the Dene People. Working with Elders and Cultural Experts, students engage in learning experiences on the land, engage with traditional arts, and explore the history and traditional ways of knowing and being of the Yellowknives Dene First Nation. These experiences occur several times throughout the year, during all seasons. Many times, these experiences are linked closely to Dene Kede themes. These experiences are an important part of our school culture, and while the general theme and activity is planned for the whole school; the</p>
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Achieved results:	<p>depth of participation is differentiated by age level.</p> <p>Experiences begin with pre-teaching and an examination of personal knowledge, as well as an exploration of the knowledge students wish to learn. After the experiences occur, students re-construct their learning in the form of a product to share with a wider audience; for example a piece of writing, art, or a blog post.</p> <p>Frequently, the experiences are planned in advance; while sometimes they occur with little notice; depending on the availability of a certain type of animal or arrival of a person with specific expertise. As a small community school, we strive to be flexible and open to working with Cultural Experts who are interested in passing on the teachings to our students.</p> <ul style="list-style-type: none"> • All students in all grades took place in seasonally appropriate activities that aligned with community interests and planned Dene Kede theme activities including: berry picking, KTW camp week, and sessions from Cultural Experts in harvesting (described below). • Along with sessions on harvesting specific animals, all students in all grades had opportunities to practice traditional art forms such as fish scale art, in keeping with the philosophy of using the whole animal.
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Aboriginal Role Model Program

Priorities in the 2017-2018 school year:	<p>In 2012, KTW introduced the “Aboriginal Role Model Program” with the intent to promote careers and post secondary education. Students co-constructed criteria related to what they thought a role model should be and decided that high school graduation, current full-time employment, and going on a vacation were the requirements. Students have had guests including famous Aboriginal authors, singers, Elders, and a Naturopathic Doctor, and a Standing Rock activist. It is important to note that other Aboriginal special guests who do not fit this criteria also visit the school, and teach about traditional skills, arts, and share stories. This program occurs several times throughout the school year, depending on the number of Role Models available, and on student interest.</p>
Achieved results:	<ul style="list-style-type: none"> • All students in all grades, and all teachers participated in visits from community-based Cultural Experts who provided teaching on hunting and preparation of the following animals: swan, otter, beaver, and duck. These opportunities took place over the course of several sessions. These opportunities provided students with examples of community-based, Aboriginal role models who have strong skills in areas of hunting, trapping, harvesting and other traditional skills.

Health, Wellness and Student Support

Outlined below are achievements on programs and activities implemented to support health and wellness of our students and teachers, meet diverse needs of our learners, and create an inclusive learning environment.



All Day Food Program and Weekend Food Packs

Priorities in the 2017-2018 school year:	The school will continue to offer a full-day healthy and nutritious food program for students. The program is comprised of a variety of fresh fruit each morning, a balanced and from-scratch lunch; consisting of ingredients from at least three food groups, as well as additional snacks for students in need. Additionally; some students access extra food for weekends.
Achieved results:	<ul style="list-style-type: none"> • Breakfast, lunch, and snacks provided for all students, every day through the school year as planned. • Weekend food packs provided for some students, every weekend throughout the school year as planned.

All-season Outdoor Education Program

Priorities in the 2017-2018 school year:	As physical activity is an important cornerstone of wellness, our students engage in outdoor education and activity in all seasons. Winter activities include skiing, snowshoeing, and ice-fishing. Fall and Spring activities include gardening, biking, scootering, skateboarding, and canoeing. Students have the opportunity to give input to this programming, and their ideas help our programs grow and change. These programs occur all year long, depending on the weather and safety. These programs both compliment our Physical Education program, and are offered as additional programming. In spending time outside with students, on the traditional lands of the Yellowknives Dene First Nation, being engaged in a variety of physical activities, we hope to support the continued development of a love for the land, a curiosity about the world around us, and a connection to the personal identity and culture of our students as Dene people.
Achieved results:	<ul style="list-style-type: none"> • Winter activities with all students in all grades, took place weekly and included: cross country skiing, snowshoeing, ice-fishing, fat bikes. Fat biking was especially popular with students in the 2017-218 school year. • Fall and spring activities with all students in all grades, took place weekly and included: gardening, biking, scootering, skateboarding.

Public Health Support

Priorities in the 2017-2018 school year:	We have developed a strong relationship with public health, and offer “workshop style” learning experiences for students on topics such as “family life”, “sexuality”, “drugs and alcohol”, “personal safety”, “healthy relationships”, “puberty”, “how to handle stress” and “body image”. These workshops are interactive and informal, and give students chances to ask questions and explore material related to the topics. We hope to continue to build on this successful model to assist students in adding to their personal toolboxes of skills. These workshops typically occur 3-4 times each school year, depending on the availability of the Public Health Nurse.
Achieved results:	<ul style="list-style-type: none"> • Continuation of learning about Self-Regulation through continued professional reading, and the use of materials and strategies provided through the use of self-regulation funding; including the classroom toolboxes, guitars, and micro-climates throughout the school. • All students in all grades, and all teachers, participated in a cannabis webinar. • All staff were trained in the administration of Naloxone, the antidote for



- fentanyl.
- KTW School offered a school-based community flu vaccine clinic, available to all students in all grades, as well as the community at large.
- All students in all grades had the opportunity to participate in school-based regular immunization, and immunization catch-up clinics with Public Health.
- All students in all grades participated in Public Health and RCMP visits and informational sessions.

Teaching and Learning

Outlined below are achievements on programs and activities implemented to support excellence in teaching and professional development of our educators.

Teaching Partners for Unit Co-Design

Priorities in the 2017-2018 school year:

Our school pairs and will continue to pair newer teachers with master teachers to design units of study, following the backwards design method. Additionally, the master teachers will continue to do many demonstration lessons, followed by de-briefing meetings. This approach allows for newer teachers to better understand how to differentiate and deliver multi-layered lessons in the MAG –Multi Age Group environment. It also assists newer teachers in understanding how to set high expectations for student learning and student work quality. Collaboration is a very important part of our school culture, and ensuring that teachers are supported in their endeavors to craft meaningful, culturally relevant, and engaging learning opportunities is crucial for student success. This process is on-going throughout the entire school year.

Achieved results:

- In 2017-2018 there were no new teachers at KTW School. As such, teaching partnership for the purpose of co-design took place throughout the year with all teachers, and involved the following steps: modeling, coaching, debriefing, development of instructional strategies and plans. Each teacher participated in both the role of the coach and the receiver of feedback and as a result, improved their teaching practice by receiving constructive feedback and implementing strategies based on this feedback, and by observing another teacher’s strategies and thinking critically about approaches used by other teachers that could be beneficial in their own teaching practice.
- The Program Support Teachers and Regional Inclusive Schooling Coordinator worked with each teacher to form the school based support team and help develop strategies to address needs in the classroom; including strategies for supporting multiple needs and levels in one classroom, strategies for supporting students struggling with specific learning objectives, and strategies for fostering positive classroom relationships.

Professional Learning



Priorities in the 2017-2018 school year:

Dettah DEA is responsible for providing professional learning opportunities to build the capacity of their education staff in the North. These opportunities are planned in alignment with both ECE and Dettah DEA priorities. Only group-based professional learning opportunities are included.

KTW School staff participate in professional development opportunities offered by YK1 when appropriate and relevant to our own School Improvement Plan goals and plans, and also participate in other professional development that is more specifically aligned with school goals and teaching and learning plans and goals.

Achieved results:

- STIP time was used to collaborate and learn how to better implement SSP and IEP goal setting plans. This enabled staff to create more effective SSP and IEPs, and provided staff more confidence in implementing these plans.
- Staff were trained in various mental health and wellbeing certifications, enabling them to better support students, teachers, and sometimes, community members who were in distress:
 - Three staff were trained in Mental Health First Aid.
 - One staff was trained in Mental Health First Aid for Youth.
 - Two staff were trained in Applied Suicide Intervention Skills Training (ASIST).
 - All staff were trained related to self-harming behaviours and trauma-informed practice
- All staff participated in daily debriefing activities at the end of the school day at which time the staff discusses learner profiles and strategies to address those profiles as a group.
- Different staff members participated in course work as appropriate, through different educational institutions, including coursework toward Early Childhood Education certification and other university-based courses to improve teaching and learning
- All staff participated in training related to Dene language and culture, which they applied throughout the year as part of their delivery of Dene Kede based curriculum, and during school activities and events such as the KTW School camp.



Student Outcomes and Success

Outlined below are results on programs and activities implemented to support academic achievement and to improve student attendance.

Guided Reading and Math Cross Groups

Priorities in the 2017-2018 school year:	We will continue to implement our successful model of flexible cross-groupings for guided reading and mathematics. This has allowed for our students to thrive and continue on with learning quickly when they have mastered concepts or reading levels. Teachers will continue to work together to ensure best practices and assessments are on-going, and that students are held to a high level of expectation and accountability to urgency for learning and self-responsibility, including data collected through stamina minutes, reading rate logs, goal-setting (WILF) and conferencing. We will continue to work to build a sense of urgency in students as related to their learning. These groups occur daily, and students are assessed a minimum of once each term.
Achieved results:	<ul style="list-style-type: none"> • Daily guided reading sessions for all students • Daily guided mathematics sessions for all students • Several annual assessments of reading for all students using the Fontas & Panell assessment tool provided evidence and data of student growth and was used to plan for next steps in student learning • Annual assessment of mathematics skills for all students using student math journaling.

Maker Spaces and Genius Hour

Priorities in the 2017-2018 school year:	During the next school year, we plan to build extensively on our preliminary work on both Maker Spaces and Genius Hour. These inquiry and project based learning opportunities allow students to explore and research in a hands-on way. The major focus for our school will be related to resilience. In both of these projects, mistakes are a huge part of the learning, and we will continue to strive to help students understand that mistakes are an important part of learning. Additional benefits to both the Maker Space and Genius Hour include the promotion of agency, confidence, independence and decision-making.
Achieved results:	<ul style="list-style-type: none"> • This planned activity did not occur in the 2017-2018 school year due to competing priorities.

Student Attendance – September School Attendance and On-Time Awareness Campaign

Priorities in the 2017-2018 school year:	In September, the school and DEA work together to share and teach about the importance of every day and on-time attendance at school. An information campaign through mail, and social media, in addition to a number of special events are planned and executed to get discussions and planning started. Students and families are provided with resources (ie: alarm clocks; etc. see below) and a number of celebration events and recognition events occur. This initiative is met with much excitement and positivity in the community. DEA members act as support people, and assist with engaging families to talk about these important goals for students.
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Achieved results:

- The majority of students were on time and regular attenders during the 2017-2018 school year. This is part of a continued improvement in on-time attendance that KTW School has seen over the past 5-10 years. Improved attendance at KTW School has resulted in better student engagement and improved student wellbeing, including student outcomes.

Student Attendance – On Time by Nine and Alarm Clock Program

Priorities in the 2017-2018 school year:

It is a struggle for some children wake up in the morning to attend school, or to attend school on time, and so an alarm clock program was introduced (the oldest sibling in each family, or the only child were taught how to use the alarm clock, and instructions were written as part of an expository writing lesson). After demonstrating that the students knew how to use it, an alarm clock was given to each family and there is an on-going battery replacement program. School staff also offer other supports to assist students in attending school on time, including phone calls, texting, door knocking, or networking with extended family members to find creative and respectful ways to help children arrive “On Time By Nine”.

A special program to celebrate and increase on-time attendance called “On Time By Nine” was developed, and is tracked in a prominent area in the school. Attending school “on time by nine” a certain number of days in a row ensures the student a “recognition seat” at a pre-determined event (chosen by the students as a group). Past events included: Wii fit and popcorn, cake decorating, skiing, painting and nachos, a salad bar party, Lego bash, bowling, and spooky surprises. This program is funded through proposals, which are written by the school principal. In September, to set the stage for a strong year, with the goal of on-time attendance becoming a habit, several special draws and extra events are held.

Since the implementation of this program, we typically see an average of 80% on time attendance each day. Notice that attendance is not just expected; being on time is. Prior to the implementation of this program, students were rarely on time; and the overall attendance was regularly under 50%. Being “On Time By Nine” and present all day are criteria for participating in Extra Curricular clubs and activities.

On occasion, to celebrate and support families who have shown an improvement in on time attendance, recognition is given through special notes, certificates, or “Family Nights Out” with tickets to the movie theatre and a gift certificate to a local restaurant. This is done privately, along with a phone call or meeting with those parents or guardians. These projects are on-going throughout the school year.

Achieved results:

- Recognition of on time and regular attendance took place once per week with students during the 2017-2018 school year.
- Recognition activities for students included: Wiiliideh Language game sessions, Wii fit and popcorn, cake decorating, skiing, painting and nachos, a salad bar party, Lego bash, bowling, and spooky surprises.
- Family recognition of improvements made in on time and regular attendance took place as these improvements occurred, on an as-and-when basis.



- Almost all students were on time and regular attenders during the 2017-2018 school year This is part of a continued improvement in on-time attendance that KTW School has seen over the past 5-10 years. Improved attendance at KTW School has resulted in better student engagement and improved student wellbeing, including student outcomes

Student Attendance – Sleep Study

Priorities in the 2017-2018 school year:

Many students continue to arrive at school too tired to learn. Students identified this fact aloud, and we decided to do some research to find out how much sleep our bodies really need in order to function. The sleep study is linked closely to self-regulation, which is a big focus in education in the Northwest Territories. Together, we examined the sleep recommendations from the Canadian Paediatric Society and started tracking our sleep on a nightly basis. Students have set a weekly sleep goal, based on their research, and created charts, they then recorded the time they went to sleep each night and the time they woke up each morning. Next, they calculated to see if we were carrying a debt or surplus. We have a good idea of trends in our school sleep patterns now; which include major challenges after long weekends, and holidays. We use social media and our newsletter (ie: Facebook) to share information about the benefits of regular sleep, as well as the required amounts per age for optimal neurological activity . The rationale for the program came from many students sharing their feelings of being too tired to learn. It began as an inquiry project, and bloomed into an authentic learning experience.

This connects with learning outcomes in math, health, English Language Arts, and ICT. Students tracked their sleep for two weeks at a time and created a plan to “pay themselves back” if they were in debt, students also learned how to build up a surplus in advance of a big planned event like a sleepover.

Class discussions about bedtime routines, use of wake up methods, and sleep hygiene will continue to occur as part of brainstorming sessions on how to improve. Discussions about how adequate and lack of sleep can impact our brains and our ability to learn will continue to occur.

The school has continued to hear positive comments from family and DEA members about hearing children talking about their sleep and making plans to get to bed earlier.

Achieved results:

- KTW revised its plan to have students track their own sleep patterns and habits in the 2017-2018 school year.
- General sleep education and discussions were held with all students in all grades throughout the school year.
- Students had increased awareness about the importance of sleep and sleep patterns.



Human Resources Management

School Staff Recruitment and Retention

DDEA is responsible for ensuring that schools are resourced to meet the priorities and needs of students. Tables below provide details on budgeted and actual General School, Inclusive Schooling, and Aboriginal Language staff for the 2017-18 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										
	KTW		2.83	1.0		.2					4.03
	TOTAL		2.83	1.0		.2					4.03
Actual	Regional Office										
	KTW		3.0	1.0		.5					
	TOTAL		3.0	1.0		.5					4.5

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 Aboriginal Language Staff.

School	Inclusive Schooling (IS) Staff										Aboriginal Language (AL) Staff			
	Regional IS Coordinator		Program Support Teachers ³		Support Assistants		Wellness Counsellors		Magnet Facilities		Total IS Staff		Total AL Staff	
	B†	A**	B	A	B	A	B	A	B	A	B	A	B	A
Regional Office														
KTW	.5	.5	1.0	1.0									1.5	1.5
TOTAL	.5	.5	1.0	1.0									1.5	1.5

Note: B† - budgeted; A** - actual.

Table 6: Compliance of Program Support Teachers and Support Assistants staffing with the *Ministerial Directive on Inclusive Schooling*, by school.

	Program Support Teachers	Support Assistants	Where not in compliance:	
			Reason(s) for noncompliance	Strategies used to mitigate effects of noncompliance
KTW	<input checked="" type="checkbox"/> Compliant <input type="checkbox"/> Noncompliant	<input type="checkbox"/> Compliant <input type="checkbox"/> Noncompliant	<hr/>	

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 DDEA or the 2017-18 school year. Hires include all staffing actions that result in education staff entering DDEA. Internal mobility does not apply in the case of DDEA, as it is the only DEA under the purview of the DDEA. Exits include all staffing actions that result in education staff leaving DDEA.

Figure 1: Education Staffing Actions.



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

Staffing action at KTW School in 2017-2018 was the result of a leave that began during the 2017-2018 school year.



Completion of Staff Evaluations

All education staff is required to undergo evaluations as per Minister's *Direction on Evaluation and the Promotion of Professional Growth For Teachers in Northwest Territories Schools* (2004) and *Direction on Principal Growth and Evaluation in the Northwest Territories* (2012). Evaluations are important in developing individual staff growth plans. In 2017-2018 school year, 0 education staff in DDEA underwent performance reviews as there were no staff in their evaluation year in 2017-2018.

Appendix A: Audited Financial Statements

Dettah District Education Authority
Consolidated Financial Statements
June 30, 2018

Dettah District Education Authority

Consolidated Financial Statements

June 30, 2018

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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 of Kaw Tay Whee School

Sally Ann Drygeese - Administration/Educational Assistant

Current DDEA Members:

Rebecca Plotner – Chairperson

James Sanderson – Member

Beatrice Sangris – Member

Mary Laurie Tobie – Member

Tina Crookedhand – Member

Angela Lafferty – Vice-Chairperson

Eileen Drygeese – 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
- 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 was split into three classrooms to accommodate this number of grade levels and student needs. The Multi-Age-Grouped classrooms were grouped as junior kindergarten and kindergarten, grades one to three, grades three to five, and grades six to eight. The computer lab space was set up as the high school area.

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.

When considering school population and staffing, it is important to note that the teaching principal/RISC position includes a variety of responsibilities, not normally required in this role, 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

Operating Environment

Strengths and Opportunities:

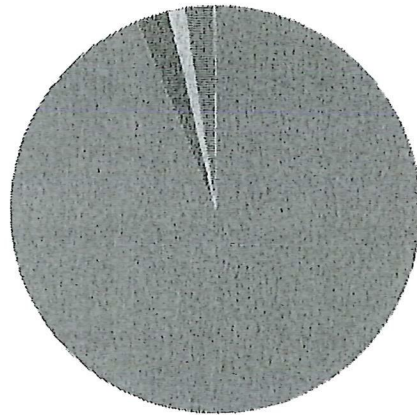
- Consistently positive working relationship between Dettah District Education Authority and Kaw Tay Whee School Staff; maximizing the potential for a positive learning environment for students and support for families
- An increase in the amount and quality of instruction in the local Wiiliideh language, 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 ten 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, or for a low birth year; both of which can cause a major impact on school enrollment

Challenges and Threats:

- This year the DEA continued to face 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.

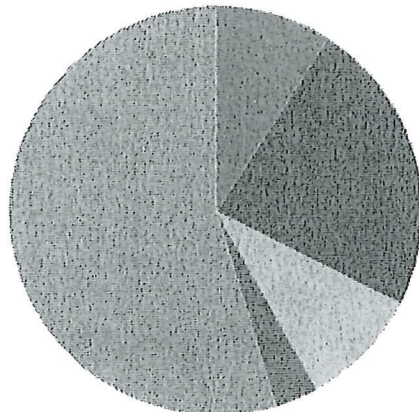
- As in years past; due to large families moving away from Dettah, or a low birth year in the community, school enrollment can be volatile and unpredictable from year to year; thus providing a challenge for the number of grades offered in one room, and in providing assistance for those students requiring 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 the DDEA in 2018



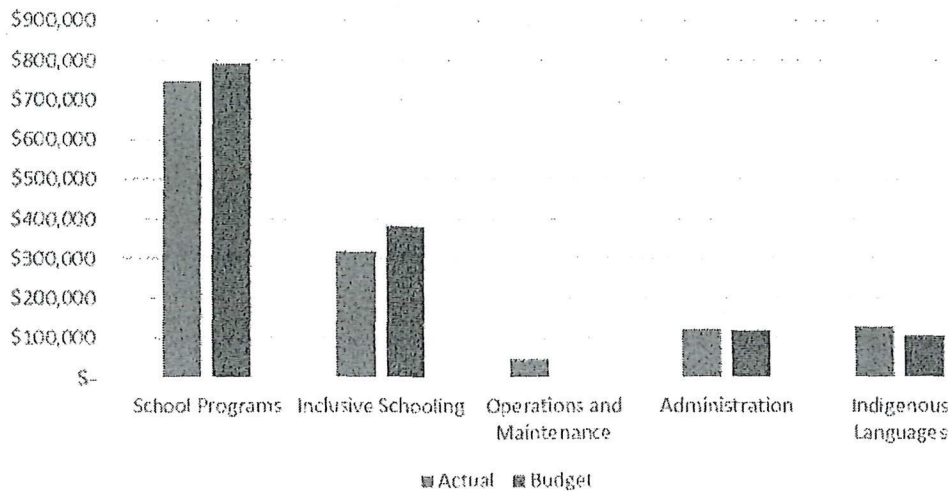
- GNWT - ECE - Operating Grant - 93.69%
- GNWT - ECE - Other - 2.58%
- GNWT - Other - 1.23%
- Donations - 2.39%
- Interest - 0.11%

Expenditures by program for the DDEA in 2018



- Administration - 9.09%
- Inclusive Schooling - 23.34%
- Indigenous Languages - 9.48%
- Operations and Maintenance - 3.37%
- School Programs - 54.72%

Operating expenditure actuals compared to budget for DDEA in 2018



Financial Condition

The Authority's financial assets decreased from \$500,377 to \$456,356. This year the net financial assets (financial assets less liabilities) were \$297,553 compared to \$279,828 in the prior year indicating a stronger financial position.

The Authority had an operating surplus of \$17,725 for the year compared to an operating surplus of \$86,171 in the prior year. The decrease in 2017-18 surplus compared to 2016-17 can be attributed to the decrease in ECE contributions due to decreased enrolment. The accumulated surplus at year end is \$297,553.

Accounts payable and accrued liabilities have decreased from \$49,191 to \$44,794 due to the timing of payments at year end.

The Yellowknife Education District #1 Payable decreased from \$139,594 to \$82,699. The decrease is due to the Authority having less staff on payroll in 2018 compared to the prior year as a result of the two employees on maternity leave.

Dettah DEA received 97% (2017 - 97%) of its funding from the GNWT. The core funding decreased from \$1,373,283 to \$1,296,264 in the current year. Other revenue in the current year mainly consists of donations from Dominion Diamond Corporation of \$25,000.

Summary and Outlook

Achievements and Successes:

- 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; with most staff on maternity leave or covering maternity leave returning for the 2017-2018 school year
 - 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 2017-2018 school year; thus potentially having a financial impact on the funding allocations for the 2018-2019 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, 2018

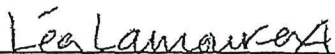
The Management Discussion and Analysis, Consolidated Financial Statements, Schedules and Notes herein submitted have been reviewed and approved by management. They provide full disclosure and accurately reflect the financial and non-financial condition of Dettah District Education Authority (the "Authority") 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 (Principal)
Dettah District Education Authority


Comptroller - DEA Vice Chair + Finance
Dettah District Education Authority
Comm. Member

September 28, 2018

Independent Auditors' Report

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

Report on the Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of Dettah District Education Authority (the "Authority") which comprise the Consolidated Statement of Financial Position as at June 30, 2018 and the Consolidated Statement of Changes in Net Assets, Consolidated Statements of Operations and Consolidated Statement of Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

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

Auditors' Responsibility

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

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

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

Independent Auditors' Report (continued)

Opinion

In our opinion, these consolidated financial statements present fairly, in all material respects, the consolidated financial position of Dettah District Education Authority as at June 30, 2018 and the results of its operations, changes in net assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards

Report on Other Legal and Regulatory Requirements

We further report, in accordance with the *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 Dettah District Education Authority, 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 Dettah District Education Authority.

Yellowknife, Northwest Territories
September 28, 2018

Crowe MacKay LLP
Chartered Professional Accountants

Dettah District Education Authority

Consolidated Statement of Financial Position

As at June 30, 2018 2017

Financial Assets

Cash and cash equivalents (Note 4) \$ 456,356 \$ 500,377

Liabilities

Accounts payable and accrued liabilities (Note 10) 44,794 49,191
Payroll liabilities (Note 10) 3,048 3,082
Leave and termination benefit (Note 17) 28,262 28,682
Due to Yellowknife Education District #1 (Note 24) 82,699 139,594

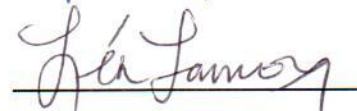
158,803 220,549

Accumulated Surplus **\$ 297,553 \$ 279,828**

Contractual obligations and contingencies (Note 22 and 23)

Approved on behalf of the Education Authority

 Chairperson

 Principal

Dettah District Education Authority

Consolidated Statement of Operations

For the year ended June 30,	2018	2018	2017
	Budget (unaudited)	Actual	Actual
Revenues			
Government of the NWT			
ECE Regular Contributions	\$ 1,296,267	\$ 1,296,264	\$ 1,373,283
ECE Other Contributions (Note 31)		35,700	3,167
Total ECE	1,296,267	1,331,964	1,376,450
MACA Other Contributions (Note 32)	6,400	17,000	15,300
Total GNWT	1,302,667	1,348,964	1,391,750
Education Body Generated Funds			
Donations	3,000	33,084	36,973
Investment Income	-	1,588	518
Total Generated Funds	-	34,671	37,492
Total Revenues	\$ 1,305,667	\$ 1,383,635	\$ 1,429,242
Expenditures			
Administration (Schedule 1)	120,500	124,115	144,558
School Programs (Schedule 1)	791,580	747,425	879,920
Inclusive Schooling (Schedules 1 and 4)	384,000	318,747	142,236
Operations and Maintenance (Schedule 1)	-	46,081	33,149
Indigenous Languages (Schedules 1 and 2)	104,250	129,543	143,208
	\$ 1,400,330	\$ 1,365,911	\$ 1,343,071
Operating Surplus (deficit) before other items	(94,663)	17,724	86,171
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)	(94,663)	17,724	86,171
Opening Accumulated Surplus	279,828	279,828	193,657
Closing Accumulated Surplus	\$ 185,165	\$ 297,552	\$ 279,828

Dettah District Education Authority

Consolidated Statement of Changes in Net Assets

For the year ended June 30,	2018	2017
Operating surplus	\$ 17,724	\$ 86,171
Net assets, beginning of year	279,828	193,657
Net assets, end of year	\$ 297,552	\$ 279,828

Dettah District Education Authority**Consolidated Statement of Cash Flows**

For the year ended June 30,	2018	2017
Cash provided by (used in):		
Operating transactions		
Operating surplus (deficit)	\$ 17,724	\$ 86,171
Changes in non-cash assets and liabilities		
Increase (decrease) accounts payable	(4,398)	7,541
Increase (decrease) payroll liabilities	(32)	2,140
Increase (decrease) due to Yellowknife District Education #1	(56,895)	(68,666)
Increase (decrease) post employment benefits	(420)	28,682
	(61,745)	(30,303)
Cash provided by (used in) operating transactions	(44,021)	55,868
Increase (decrease) in cash and cash equivalents	(44,021)	55,868
Cash and cash equivalents at beginning of year	500,377	444,509
Cash and cash equivalents at end of year (Note 4)	\$ 456,356	\$ 500,377

Dettah District Education Authority

Notes to Consolidated Financial Statements

June 30, 2018

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 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 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.

Dettah District Education Authority

Notes to Consolidated Financial Statements

June 30, 2018

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 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.

Dettah District Education Authority

Notes to Consolidated Financial Statements

June 30, 2018

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

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.

Dettah District Education Authority

Notes to Consolidated Financial Statements

June 30, 2018

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 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.

Dettah District Education Authority

Notes to Consolidated Financial Statements

June 30, 2018

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) 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 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, 2018

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.

Operations and Maintenance: pertains to the operation and maintenance of all facilities.

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

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.

3. Future Accounting Changes

Restructuring Transactions, Section PS 3430

This section establishes standards on how to record assets, liabilities, revenues and expenses related to restructuring transactions as well as disclosure requirements for the recipient and transferor. This Section applies to fiscal years beginning on or after April 1, 2018. Earlier adoption is permitted. The impact of the transition to these accounting standards is being reviewed by management.

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.

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 Dettah District Education Authority in the future.

Dettah District Education Authority**Notes to Consolidated Financial Statements**

June 30, 2018

4. Cash and Cash Equivalents

	2018	2017
Cash and cash equivalents	\$ 456,356	\$ 500,377

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

	2018	2017
Trade payable	\$ 44,794	\$ 49,191
Payroll liabilities	3,049	3,082
	\$ 47,843	\$ 52,273

11. Deferred Revenue

The Education Authority does not have any deferred revenue.

12. Contributions Repayable

The Education Authority does not have any contributions repayable.

Dettah District Education Authority

Notes to Consolidated Financial Statements

June 30, 2018

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 \$166,787 for January 2018, and \$165,077 for January 2017. The maximum monthly contributions is \$2,944 for January 2018, and \$2,914 for January 2017.

NEBS is an employer owned program and as such the Education Authority will be liable for its portion of any shortfall. The Plan serves 3033 Employee Members and 107 Employer Members (total active, disabled and on leave 1,863).

As of January 1, 2018, the excess (deficiency) of actuarial value of net assets over actuarial present value of defined benefits is estimated to be \$24,000,000 - funded ratio 113% (2017 - \$16,600,000 and 110%) on a going concern valuation basis. The Plan had a solvency ratio deficiency of \$110,840,600 and a solvency ratio of 66%. 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.

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.

Dettah District Education Authority

Notes to Consolidated Financial Statements

June 30, 2018

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, 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 March 31, 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 Authority.

	Severance and Removal	Compensated Absences	2018
Changes in Obligations			
Accrued benefit obligation, beginning of year	\$ 20,506	\$ 8,176	\$ 28,682
Current period benefit cost	1,806	673	2,479
Interest accrued	661	262	923
Benefits payments	-	(3,185)	(3,185)
Actuarial (gain)/loss	(8,435)	-	(8,435)
Accrued benefit obligations end of year	14,538	5,926	20,464
Unamortized net actuarial loss	6,884	914	7,798
Accrued benefit liability	21,422	6,840	28,262
Benefit expenses			
Current service costs	1,806	672	2,478
Interest costs	661	262	923
Amortization of actuarial gains	221	323	544
	\$ 2,688	\$ 1,257	\$ 3,945

Dettah District Education Authority**Notes to Consolidated Financial Statements**

June 30, 2018

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 3.80%, (2017 - 3.3%). The expected payments during the next five fiscal years are:

	Severance and removal	Compensated absences	Total
2019	\$ 3,643	\$ 1,469	\$ 5,112
2020	3,461	1,436	4,897
2021	4,258	1,775	6,033
2022	2,842	949	3,791
2023	1,999	506	2,505
2024 - 2029	5,528	647	6,175
Total	\$ 21,731	\$ 6,782	\$ 28,513

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

	Cost	Accumulated Amortization	2018 Net Book Value	2017 Net Book Value
Kaw Tay Whee	\$ 895,327	\$ 484,752	\$ 410,575	\$ 452,685

Rent expense of \$42,110 (2017 - \$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, 2018

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.

Due to Related Party

	2018	2017
Yellowknife Education District #1	\$ 82,699	\$ 139,594

Revenues from Related Parties

	2018	2017
Government of the Northwest Territories		
Department of Education, Cultural and Employment	\$ 1,331,964	\$ 1,376,450
Department of Municipal and Community Affairs	\$ 17,000	\$ 15,300

Expenses Paid to Related Parties

	2018	2017
Yellowknife Catholic Schools	\$ 266,147	\$ 271,189
Yellowknife Education District #1	\$ 49,094	\$ 43,490

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.

Dettah District Education Authority

Notes to Consolidated Financial Statements

June 30, 2018

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 the 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 \$456,356 (2017 - \$500,377).

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 and amounts due to Yellowknife Education District #1 for a total \$130,542 (2017 - \$191,867).

The financial assets including cash and cash equivalents. The financial liabilities including accounts payable and accrued liabilities, payroll liabilities and amounts due to Yellowknife Education District #1 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.

Dettah District Education Authority**Notes to Consolidated Financial Statements**

June 30, 2018

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	\$ 456,356	\$ -	\$ -	\$ -
Total financial assets	\$ 456,356	\$ -	\$ -	\$ -
Total financial assets - prior year	\$ 500,377	\$ -	\$ -	\$ -
Financial liabilities	Up to 6 months	6 months to 1 year	1 to 5 years	Over 5 years
Accounts payable and accrued liabilities	\$ 44,794	\$ -	\$ -	\$ -
Due to Yellowknife Education District #1	82,699	-	-	-
Accrued payroll liabilities	3,049	-	-	-
Total financial liabilities	\$ 130,542	\$ -	\$ -	\$ -
Total financial liabilities - prior year	\$ 191,867	\$ -	\$ -	\$ -
Net total	\$ 325,814	\$ -	\$ -	\$ -
Net total - prior year	\$ 308,510	\$ -	\$ -	\$ -

28. Expenditures By Object

	2018 Budget	2018 Actual	2017 Actual
Compensation	\$ 889,250	\$ 765,171	\$ 884,769
Materials and freight	67,880	91,479	71,425
Services purchased or contracted	443,200	509,261	386,877
	\$ 1,400,330	\$ 1,365,911	\$ 1,343,071

Dettah District Education Authority

Notes to Consolidated Financial Statements

June 30, 2018

29. Subsequent Events

There were no material subsequent events that have taken place between June 30, 2018 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

	2018		2017
Government of the Northwest Territories - Department of Education, Culture and Employment			
Community Support	\$ 11,000	\$	-
Safe Schools Cameras	24,700		-
Other	-		3,167
	\$ 35,700	\$	3,167

32. GNWT Other Contributions

	2018		2017
Government of the Northwest Territories			
Department of Municipal and Community Affairs- After School Physical Activity Program	\$ 17,000	\$	15,300

33. Contingent Assets

The Education Authority does not have any contingent assets.

34. Contractual Rights

The Education Authority does not have any contractual rights.

Detah District Education Authority

Schedule 1 - Consolidated Details of Expenditures

For the year ended June 30,

							Total 2018	Budget 2018	Total 2017
	School Programs	Operations and Maintenance	Administration	Indigenous Languages	Inclusive Schooling	Other	Total	Total	Total
Salaries									
Teachers	\$ 157,374	\$ -	\$ 20,163	\$ -	\$ 266,679	\$ -	\$ 444,216	\$ 563,500	\$ 540,283
Instructional assistant	-	-	-	-	-	-	-	96,750	-
YK1 superintendent	-	-	27,500	-	-	-	27,500	-	27,500
Non-instructional staff	-	45,939	-	115,242	-	-	161,181	211,000	156,307
Board/Trustee honoraria	6,244	-	5,770	-	-	-	12,014	18,000	13,798
Total salaries	163,618	45,939	53,433	115,242	266,679	-	644,911	889,250	737,888
Employee benefits									
Employee benefits and allowances	60,410	-	7,489	10,535	42,246	-	120,680	-	118,199
Leave and termination benefits	(9,599)	142	(651)	1,907	7,781	-	(420)	-	28,682
Total employee benefits	50,811	142	6,838	12,442	50,027	-	120,260	-	146,881
Services Purchased or Contracted									
Advertising	18,689	-	-	1,600	-	-	20,289	17,000	13,969
Art and physical education	-	-	-	-	-	-	-	-	115
Contracted services	266,147	-	27,154	-	-	-	293,301	281,300	248,708
Maintenance and upgrades	33,647	-	299	-	-	-	33,946	-	5,953
Other	18,023	-	34,390	-	-	-	52,413	32,000	46,470
Postage and communications	-	-	-	-	-	-	-	7,000	178
Rental/leases	-	-	-	-	-	-	-	10,000	-
Professional and technical services	28,977	-	1,948	-	-	-	30,925	32,900	6,532
Student transportation (busing)	78,387	-	-	-	-	-	78,387	63,000	64,952
Total Services Purchased or Contracted	443,870	-	63,791	1,600	-	-	509,261	443,200	386,877
Materials and Freight									
Freight	-	-	53	-	-	-	53	-	-
Materials	89,126	-	-	259	2,041	-	91,426	67,880	71,425
Total Materials and freight	89,126	-	53	259	2,041	-	91,479	67,880	71,425
Total Expenditures	\$ 747,425	\$ 46,081	\$ 124,115	\$ 129,543	\$ 318,747	\$ -	\$ 1,365,911	\$ 1,400,330	\$ 1,343,071

Dettah District Education Authority

**Schedule 2
Details of Indigenous Language and Culture Program Expenditures**

For the year ended June 30,

2018

Function	Student Instruction	Teaching/ Learning Resources	Professional Development	School Activities and Integrated Community Programs	Total
Salaries					
Non-instructional staff	\$ 115,242	\$ -	\$ -	\$ -	\$ 115,242
Employee Benefits					
Employee benefits and allowances	10,535	-	-	-	10,535
Leave and termination benefits	1,907	-	-	-	1,907
	12,442				12,442
Services Purchased or Contracted					
Advertising	1,600	-	-	-	1,600
Materials/Supplies/Freight					
Materials	259	-	-	-	259
Total	\$ 129,543	\$ -	\$ -	\$ -	\$ 129,543

Dettah District Education Authority

**Schedule 3
Indigenous Languages**

	July 1, 2017 to March 31, 2018	April 1, 2018 to June 30, 2018	Total
Revenue			
GNWT ECE funding	\$ 66,127	\$ 38,080	\$ 104,207
Expenses			
Salaries	89,318	38,050	127,368
Employee benefits	8,338	6,431	14,769
Services Purchased or Contracted	259	-	259
	97,915	44,481	142,396
Net Deficit	\$ (31,788)	\$ (6,401)	\$ (38,189)

Dettah District Education Authority

Schedule 4

Details of Inclusive Schooling Expenditures

For the year ended June 30,

2018

Function	Staff Development	Intervention Strategies	Assistive Technology	Student Resources	Southern Placements	Magnet Facilities	General Inclusive Schooling	Total
Salaries								
Program support teachers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	266,679	\$ 266,679
Employee Benefits								
Employee benefits and allowances	-	-	-	-	-	-	42,246	42,246
Leave and termination benefits	-	-	-	-	-	-	7,781	7,781
	-	-	-	-	-	-	50,027	50,027
Materials/Supplies/Freight								
Materials	-	-	-	-	-	-	2,041	2,041
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	318,747	\$ 318,747



Dehcho Divisional Education Council Annual Report for 2017-2018 School Year

September 28, 2018

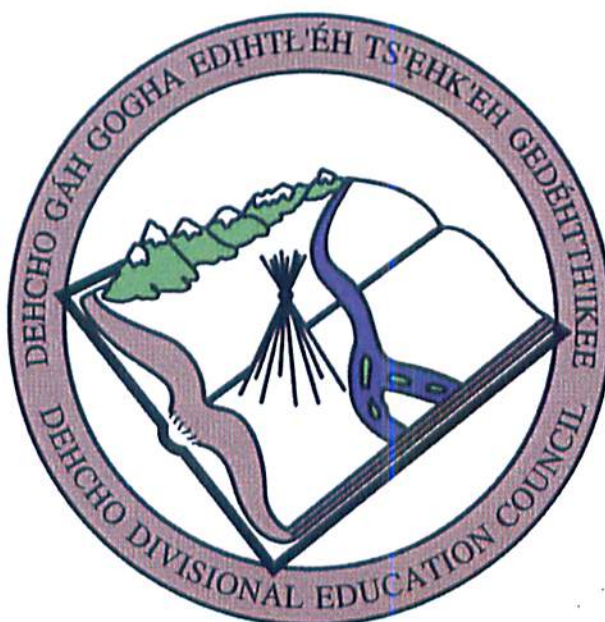


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Purpose of the Annual Report

The Dehcho Divisional Education Council (DDEC) Annual Report for the 2017-2018 school year was prepared in compliance with the *Financial Administration Act* that requires NWT Education Bodies to report on their operations, compliance to educational directives, and implementation of activities and initiatives in line with the GNWT Mandate and the Minister of Education's direction.

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: 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 Dehcho Divisional Education Council 2017-2018 Operating Plan that was approved by the Minister on April 18, 2018 and tabled in the Legislative Assembly on *[Date]*.

Dehcho Divisional Education Council Operating Environment

School Profiles and Student Enrolment

The Dehcho Divisional Education Council consists of 9 schools that housed approximately 494 students in the 2017-2018 school year. In Fort Simpson, Bompas Elementary School provided Junior Kindergarten to Grade 6 programming for students. Students were able to study Dene Zhatie and they received program support through the Program Support Teacher (PST). Counselling services were made available from the Regional School Counsellor. Programs for students in Grades 7 to 12 were provided at Thomas Simpson Secondary School in Fort Simpson. The school served both the local community and those students from the region's smaller communities who attended school in Fort Simpson once they completed Grade 9 in their home communities. In addition to the regular curricula, students were offered Fourth R, Healthy Relationships, Smart Focus, Career Focus, French (Grades 7 – 9) and Dene Zhatie (Grades 7 – 9). Counselling was provided through the Regional Counsellor, the Dehcho Health and Social Services Mental Health Counsellor, and through an ECE pilot project with Northern Counselling and Therapeutic Services (NTCS).

In Fort Providence at Deh Gáh Elementary and Secondary School there were programs available for students in Junior Kindergarten (JK) to Grade 12 though no JK students attended. Alternative programming was offered to assist high school students towards completion of their diploma. Dene Zhatie Immersion was offered from Kindergarten to Grade 3 and a daily Dene Zhatie class was offered for students in Grades 4 – 9. In addition to the regular curricula, students were offered Fourth R, Healthy Relationships and Smart Focus. Counselling was provided through a School Counsellor, the Dehcho Health and Social Services Mental Health Counsellor, and through an ECE



pilot project with Northern Counselling and Therapeutic Services (NTCS). A PST provided additional support to teachers with student programs.

In Fort Liard at Echo Dene School, there were programs for students in Junior Kindergarten (JK) to Grade 12. Alternative programming was offered to assist high school students towards completion of their diploma. Distance Learning courses (i.e., Math, science, English) were offered in both semesters. Daily Dene Zhatie class was offered to students in JK – 9. In addition to the regular curricula, students were offered Fourth R, Healthy Relationships and Smart Focus. Counselling was provided through a School Counsellor, and the Dehcho Health and Social Services Mental Health Counsellor.

In Wrigley, Nahanni Butte, Jean Marie River, Sambaa K'e, and Kakisa there were programs for students in Junior Kindergarten to Grade 9. At Charles Yohin School in Nahanni Butte, there was a program of study for a Grade 10 student. Counselling was provided to students through a Regional School Counsellor. The Dehcho Health and Social Services Mental Health Counsellor provided services four times during the year to a variety of individuals and small groups. The Regional Inclusive Schooling Co-ordinator (RISC) also provided program support to these schools.

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

Table 1:

School Profiles 2017-2018.

School	Community	Grades Offered	Enrolment (FTE) ¹	Teaching Staff (PY) ²
Echo Dene School	Fort Liard	JK-12	106	8
Deh Gáh School	Fort Providence	JK-12	126	10
Bompas Elementary	Fort Simpson	JK-6	101	6
Thomas Simpson School	Fort Simpson	7-12	97	8
Chief Julian Yendo School	Wrigley	JK-9	21.5	1.5
Louie Norwegian School	Jean Marie River	JK-9	5	1
Kakisa Lake School	Kakisa Lake	JK-9	9	1
Charles Yohin School	Nahanni Butte	JK-10	5.5	1

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.



Charles Tetcho School	Sambaa K'e	JK-9	23	2
DEC TOTAL			494	38.5

Table 2: Student enrolment (FTE) by school and by grade as of September 30, 2017

	Grades														FTE Total
	JK	K	1	2	3	4	5	6	7	8	9	10	11	12	
Echo Dene	7.0	8.0	7.0	5.0	9.0	8.0	4.0	6.0	9.0	13.0	6.5	5.0	9.0	9.5	106.0
Deh Gáh	2.5	9.0	6.0	12.0	9.0	5.0	7.0	13.0	8.0	8.0	5.0	11.0	8.5	22.0	126.0
Bompas Elementary	9.0	8.0	12.0	16.0	14.0	20.0	14.0	8.0	0.0	0.0	0.0	0.0	0.0	0.0	101.0
Thomas Simpson Secondary	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	13.5	17.0	14.0	15.0	15.5	97.0
Chief Julian Yendo	0.0	2.0	3.0	1.0	1.0	3.0	2.0	1.0	1.0	4.0	1.0	1.5	0.0	1.0	21.5
Louie Norwegian	0.5	1.0	0.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	1.0	0.5	1.0	0.0	5.0
Kakisa Lake	0.0	1.0	1.0	1.0	1.0	0.0	1.0	0.0	1.0	0.0	3.0	0.0	0.0	0.0	9.0
Charles Yohin	0.5	1.0	1.0	0.0	1.0	1.0	0.0	0.0	0.0	0.0	0.0	1.0	0.0	0.0	5.5
Charles Tetcho	0.0	5.0	2.0	0.0	1.0	1.0	2.0	1.0	3.0	3.0	2.0	0.0	2.0	1.0	23.0
DEC Total	19.5	35.0	32.0	35.0	36.0	39.0	30.0	29.0	35.5	45.0	32.5	34.0	36.0	55.5	494

Student and Teacher Population

The DDEC has faced heavy teacher turn over and frequent changes to teacher assignments over the last five years. This past year saw seven of nine principals being new to their positions. Only one PST continued from the previous year. This presents considerable challenge at both the district and school level in following strategic planning and the consistency of program planning and delivery. An ongoing decline in enrolment had a corresponding reduction in funding and decreased ability to provide human resources and services.

Ninety percent of the student population in Dehcho is Dene or Metis. Accordingly, the region's schools emphasize on the land programming to build connections with the community and strengthen Dene Zhatie acquisition and use of it.

Some challenges exist with students and class compositions. Class sizes are often small and multi-graded. Correspondingly, the Early Development Instrument (EDI) revealed that a high percentage of JK students are vulnerable in one or more areas of early development. As a result, programming



in the JK classes has a focus on pre-school to better prepare students for future learning. With several identified with Autism Spectrum Disorder, regional levels of support was required for teachers to provide relevant programs in Louie Norwegian, Bompas and Deh Gáh School.

Attendance presents another challenge to program delivery as overall average student attendance is less than 90%. Forty percent of Dehcho students are on modified plans as they are not able to meet grade level expectations in language arts and math.

The smallest, one-teacher assignments in Jean Marie River, Nahanni Butte, and Kakisa Lake had principal duties. Each school had a Support Assistant who worked with teachers in delivering a variety of programs including Dene Zhatie.

Sambaa K'e and Wrigley each had two teachers assigned. One teacher was a half-time PST and the other was a teacher/principal. At Charles Tetcho School a staff member served as both Support Assistant and Indigenous Language Teacher. At Chief Julian Yendo School there was a full time Indigenous Language Teacher and a Support Assistant. Echo Dene had eleven teachers including principal, Indigenous Language Teacher, and PST. Thomas Simpson School had eleven teachers including principal, assistant principal, Indigenous Language Teacher and PST. One position was half-time. Deh Gáh had thirteen teachers including principal, teacher/assistant principal, Indigenous Language Teacher and two PSTs. Two positions were half time. Bompas had eight teachers including principal, Indigenous Language Teacher and PST.



Dehcho Divisional Education Council Governance

Governance Training

The DDEC is made up of seven trustees and a chairperson. Each District Education Authority (DEA) in the Dehcho region appoints one member to represent their community. The term for trustees is three years. Trustees may be reappointed for consecutive terms. From among those eight trustees, one is elected as Chairperson each year. The DDEC meets quarterly through the year. The DEAs in Fort Providence and Fort Liard elected new members in 2017. Fort Simpson and Wrigley will elect DEAs in 2018 and the remainder of the DEAs will hold elections in 2020.

Dehcho Divisional Education Council Composition

Community	Member	Position
Fort Liard	Herbert Berreault	Trustee
Fort Providence	Evelyn Sabourin	Trustee
Fort Simpson	Renalyn Pascua-Matte	Chairperson
Jean Marie River	Yvonne Norwegian	Trustee
Kakisa	Anita Chicot	Vice Chairperson
Nahanni Butte	Jayne Konisenta	Trustee
Sambaa K'e	Danna Auger	Trustee
Wrigley	Lisa Moses	Vice Chairperson

The Chairperson for the DDEC reported to the Minister of Education. The DDEC employed a Superintendent, Terry Jaffray who fulfilled the role of the Deputy Head for the Public Service.

Six of the eight Dehcho Divisional Education Council (DDEC) trustees attended the National Congress on Rural Education in Saskatoon, Saskatchewan from March 25–27, 2018. The theme of the conference was Innovations in Education. Participants attended sessions on: Managing Rural School Wellness Through Conversations, Collaborations and Connections; An Innovative Model of Wellness, Innovation Starts with the Board, Honing Youth Leadership Within School and Community, Technology Supports for Rural Education. All participants made a site visit to a school to see these concepts in action.

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 below describes the status of DEC meetings that were planned for the completed school year.



Table 2: DEC 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 3-4 2018	Fort Providence	Yes	
4	June 8, 2018	Fort Simpson	Yes	

Language, Culture and Identity

Outlined below are achievements on programs and activities implemented to support the development of language, culture and sense of identity.

Indigenous Language Teacher Training

Priorities in the 2017-2018 school year:	Develop a plan to support Indigenous Language Teachers (ILTs) to use the lessons and strategies learned over the last two years as part of the Indigenous Language Teacher Training Pilot (ECE and DDEC collaboration). This plan will include face-to-face meetings, on-site visits and teleconference sessions. The goal is to ensure that language classes support oral language development. All 11 Indigenous teachers in the district will participate.
Achieved results:	<ul style="list-style-type: none"> • The Regional Indigenous Language Educator (RILE) developed a plan in collaboration with the Indigenous Language Teachers. • 3 face-to-face meetings were held • 3 teleconferences took place • 30 site visits were made by the RILE • ILTs attend two workshops provided by ECE on the Our Languages Curriculum.

Curriculum Planning

Priorities in the 2017-2018 school year:	Ensure that all Dehcho teachers have access to the Dene Kede and Indigenous Languages and Education Policy and Procedures.
Achieved results:	<ul style="list-style-type: none"> • The Cultural Orientation was held for five days in Fort Simpson and included a presentation on the use of the Dene Kede in all school programs, the new Our Languages Curriculum, and Indigenizing Our Schools for all 11 Indigenous Language Instructors. • The Cultural Orientation also had a session for the ILTs to review its contents and address any concerns that the ILTs might have. • The RILE ensured that all schools had hard copies of The Dene Kede, the Our Languages Curriculum and the Indigenous Languages Framework and Action Plan.



- Information was provided to each school on where to locate the same information online.
- General information on the resources and services provided by the RILE and the Teaching and Learning Centre (TLC) were also provided to all school staff at the Cultural Orientation.

Development of Language and Culture Resources

Priorities in the 2017-2018 school year: Provide resources for the teaching of Dene Zhatie and for incorporating Dene Kede into other subject areas of school programs.

- Achieved results:**
- All 11 ILTs created two board games and a Bingo game (Moose and Weather themes) for each school.
 - All 11 ILTs created flashcards and posters (weather, numbers, colours and family members)
 - All 11 ILTs created picture files for each school (animals, clothing, seasons, traditional activities, berries, time, classroom phrases and school equipment)
 - All 11 ILTs created signage for each school
 - The Teaching and Learning Centre had the following materials professionally prepared: alphabet cards in each dialect and posters for O' Canada and the Lord's Prayer for each school

Indigenous Language Monitoring and Evaluation

Priorities in the 2017-2018 school year: The Rile will work with school staff to identify current methods of monitoring and evaluating students' language progress. Towards the end of the year it is anticipated that the RILE, ILTs and Elders may work with a consultant to plan for a region-wide standardization of Indigenous Language monitoring and evaluation to developed over the following year.

- Achieved results:**
- Regional language assessments were not developed as assessments were to be developed to follow the Our Languages Curriculum.
 - Two contractors were hired to assess the oral Dene Zhatie progress of the JK to Grade 9 students in the region.

School Community Collaborations

Priorities in the 2017-2018 school year: Part of the Cultural Orientation was to provide all school staff with strategies to involve the community in the school and the school in the community in ways that purposefully meet curricular outcomes.

- Achieved results:**
- This was addressed at the five day Cultural Orientation in the ECE presentation. All 11 ILTs attended.
 - Teachers of Language & Culture (TLC) staff collaborated with Liidlii Kue First Nation and Thomas Simpson School staff and students to make a video, *Elders Tell Their Stories*. This was incorporated into the Northern Studies course. Reel Youth provided instruction in interviewing and media skills. Dene Zhatie language was used by students and much of the video was in the language.



Health, Wellness and Student Support

Outlined below are achievements on programs and activities implemented to support health and wellness of our students and teachers, meet diverse needs of our learners, and create an inclusive learning environment. A grade 4-6 teacher was sent to participate in the development of the new Health and Wellness curriculum. Implementing this curriculum will serve as the primary vehicle for the support of health and wellness in these grades.

Healthy Relationships and Fourth R

Priorities in the 2017-2018 school year:	Two Dehcho teachers trained as Master Teachers for Healthy Relationships and Fourth R and will provide training for Junior and Senior High Teachers.
Achieved results:	<ul style="list-style-type: none"> • A two-day training session was held in Fort Simpson with one high school teacher and 5 Junior High Teachers • One Junior High teacher completed the Fourth R training online

Self-Regulation

Priorities in the 2017-2018 school year:	Bompas Elementary School will focus on the implementation of self-regulation strategies in all the domains of self-regulation. This includes environmental adaptations, social-emotional teaching and mindfulness. Dehcho school staff offered to visit Bompas to learn from their experiences and observe strategies first hand.
Achieved results:	<ul style="list-style-type: none"> • 5% (n=106) of students used the Sensory circuit as a tool for up regulation and down regulation. • 40% (n=5) of classrooms implemented the Zones of Regulation Program for identifying tools and mapping emotions • 40% (n=5) of classrooms used "Size of the Problem" to assist students with exaggerated reactions to small problems • 60% (n=5) used fidget tools to assist with self-regulation • 80% (n=5) used breathing techniques to build Mindfulness in students • 100% (n=5) of classroom environments were modified to create a calm environment for learning. This included, alternate seating, low lighting, limited wall clutter, clean/clear teaching area, and comfy safe spaces • 100% (n=5) of classrooms offered noise cancelling headphones to all students • None of the other schools made site visits to Bompas

Mental Health Counselling

Priorities in the 2017-2018 school year:	<p>Thomas Simpson School will participate in Counselling provided by Northern Counselling and Therapeutic Services (NCTS).</p> <p>The Dehcho Divisional Education Counsel (DDEC) will hire a counsellor for Deh Gáh Elementary and Secondary school to replace the current counsellor who is retiring in December 2017.</p> <p>The new counsellor hired for Deh Gáh will serve Kakisa Lake School and Louie Norwegian School.</p> <p>Mental Health First Aid training will be offered for Dehcho staff.</p>
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Achieved results:	<ul style="list-style-type: none"> • Thomas Simpson School had three 5-day visits from a counsellor with NCTS. The counsellor provided group counselling, individual counselling, crisis support, community resources collaboration, parent outreach, class presentations, transition planning support and parent consultations. • The DDEC hired a counsellor for Deh Gáh in January 2018. This counsellor focuses on Deh Gáh and did not provide services to the Kakisa Lake School and Louie Norwegian School. The counsellor provided one-to-one, small group and family sessions and class presentations for students in JK to grade 12. She also provided individual, small group and whole staff consultations and presentations as needed on matters related to student mental health • Thirty-Five Dehcho staff (teachers and support assistants) from Thomas Simpson School, Bompas Elementary School, Charles Tetcho School, Chief Julian Yendo School, Charles Yohin School, and Kakisa Lake School were trained in "Go-To Educator" (Mental Health Literacy) instead of Mental Health First Aid.
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Autism Spectrum Disorder

Priorities in the 2017-2018 school year:	Children's Autism Services of Edmonton will provide support to students, families and communities. Students with Autism Spectrum Disorder (ASD) require specialized intervention. In order to meet Inclusive Schooling requirements, it was necessary to provide training for all staff working with Individuals with ASD.
Achieved results:	<p>Training will be provided to school staffs in the area of Autism</p> <ul style="list-style-type: none"> • Terri Duncan Executive Director of Children's Autism Services of Edmonton visited Bompas Elementary School, Thomas Simpson School and Deh Gáh Elementary and Secondary School to provide direct support to students with Autism Spectrum Disorder (ASD) • Terri Duncan provided a session on Autism 101 to staffs at Bompas Elementary School (n=12), Thomas Simpson School (n=12) and Deh Gáh Elementary and Secondary School (n=10) • Terri Duncan provided job-embedded training for Support Assistants (n=6) working directly with students with ASD through a Teach, Model, and Practice Approach. • Three PSTs and Two classroom teachers attended the Autism Intervener Course in Yellowknife • Five PSTs participated in a training session on "Autism Through a Self-Regulation Lens"

Bullying

Priorities in the 2017-2018 school year:	All schools will use Walk Away Ignore Talk it Out Seek Help (WITS) and WITS Leads (older elementary students) as bullying prevention programs in their schools. The WITs programs bring together schools, families, and communities to create responsive environments that help elementary children deal with bullying and peer victimization. There are two components of the WITS: the first is the WITS Primary program for students in kindergarten to grade 3 and the second is the WITS LEADS program for
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<p>Achieved results:</p>	<p>students in grades 4 to 6. Both have a literacy-based curriculum. Community leaders including: police officers, firefighters, Elders, and high-school athletes are key participants in the program. The WITS programs are utilized as part of the DDEC's Strategic plan. In fact, the WITS programs ensure that the DDEC's schools are compliant with the Safe Schools directive that requires schools to provide bullying education and prevention strategies to students.</p> <p>An anonymous online reporting mechanism will be developed by the DDEC School Principals will collaborate to develop a common response to bullying</p> <ul style="list-style-type: none"> • 100% of Jk-6 (n=9) schools used WITS and WITS Leads • 67%(n=3) of high schools used the Fourth R in grades 7-12 • Locked boxes were installed in all schools to collect incidents of bullying anonymously
<p><i>Mental Health First Aid</i></p>	
<p>Priorities in the 2017-2018 school year:</p>	<p>The Dehcho Divisional Education Council is committed to providing training to school staffs in the area of mental health literacy. Mental Health First Aid training will be offered to schools through collaboration with Dehcho Health and Social Services.</p>
<p>Achieved results:</p>	<ul style="list-style-type: none"> • The Mental Health First Aid was not offered due to scheduling issues and length of the training. "Go-To Educator" training was offered instead. • Thirty-Five Dehcho staff (teachers and support assistants) from Thomas Simpson School, Bompas Elementary School, Charles Tetcho School, Chief Julian Yendo School, Charles Yohin School, and Kakisa Lake School were trained in "Go-To Educator" (Mental Health Literacy)
<p><i>Non-Violent Crisis Intervention Training (NVCI)</i></p>	
<p>Priorities in the 2017-2018 school year:</p>	<p>NVCI is a two-day certification program to train staff to prevent and manage disruptive behaviour as well as how to protect the student(s) when crisis behaviour occurs. The DDEC will provide this training to enhance the skills of PSTs and Support Assistants who work with students with complex needs so that schools can be more inclusive for all students.</p> <p>The Regional Inclusive Schooling Coordinator will recertify Support Assistants and PSTs in NVCI.</p>
<p>Achieved results:</p>	<ul style="list-style-type: none"> • Not achieved due to Support Assistants attending the NWTTA teacher conference • Time was not allocated for this during teacher PST meetings
<p><i>PST Allocation</i></p>	
<p>Priorities in the 2017-2018 school year:</p>	<p>An itinerant PST will provide Itinerant Services to Kakisa Lake School and Louie Norwegian School in Jean Marie River The PST role will be added to the teacher role at Charles Tetcho School and Chief Julian Yendo School</p>
<p>Achieved results:</p>	<ul style="list-style-type: none"> • The Itinerant PSTs provided weekly visits to Kakisa Lake School • The Regional Inclusive Schooling Coordinator provided PST services to Louie Norwegian School • Teachers at Charles Tetcho School and Chief Julian Yendo School were



designated the role of PST and attended all meetings and trainings associated with this role

Extra-Curricular Access for all students

Priorities in the 2017-2018 school year:

In the Inclusive Schooling Compliance feedback for 2016-2017 it was noted that the DDEC needed to address extra-curricular access for all students in order to ensure schools were in compliance with the NWT Inclusive School Directive. Specifically, DDEC staff recognized the need to increase access to extra-curricular activities by removing barriers to participation for those students with special needs.

Achieved results:

- “Request for Out of School Activity” form has been revised to include a section outlining the supports/plans implemented in order for all students to participate in events.
- The Regional Inclusive Schooling Coordinator, in collaboration with PSTs began a “toolbox” of strategies to ensure success of all students in many school activities including out of school activities. More work is needed to complete the work in the 2018-2019 school year



Teaching and Learning

Outlined below are achievements on programs and activities implemented to support excellence in teaching and professional development of our educators.

The Role of the Program Support Teacher

Priorities in the 2017-2018 school year:	The role of the PST will be clarified for all school staff. Structures will be set up to maximize teacher/PST meetings and School Based Support Team Meetings.
Achieved results:	<ul style="list-style-type: none">• All Dehcho Staff were provided with an overview of the role of the PST in schools at the regional Orientation in August 2017• All schools were provided with the “Menu of Support” options for collaboration with the PST at the regional Orientation in August 2017• All schools were provided with an outline of “PST meeting expectations” at the Regional Orientation in August 2017• The Teachers Helping Teacher model of problem solving was reviewed with PSTs and expected to be used during School Based Support Team meetings.

Personal Development

Priorities in the 2017-2018 school year:	Three opportunities were to be arranged for students to meet with their age peers to develop traditional skills and explore career options. Grade 8 males were to meet in Ft Simpson to make drums and learn of the significance and protocols of the drum. The region’s grade nine students would be invited to travel to Ft Smith for the Trades Awareness offered by Aurora College. Finally, students in grade ten across the region would attend the Victoria Island University’s, Discovery Days. Late in the school year, the DDEC trustees requested that a conference focusing on mental health be organized for students in grades 7 – 12 following a number of suicides in the region.
Achieved results:	<ul style="list-style-type: none">• The Drum Making Workshop did not take place.• 31 students attended the Trades Awareness Program part 1 in Fort Smith.• 189/240 students in grades 7 – 12 in the Dehcho attended the Mental Health Conference.• 93% (n=170) of students completing a conference evaluation felt that the conference provided valuable information to them.

Professional Learning Communities

Priorities in the 2017-2018 school year:	All Dehcho school staff will participate in the in-service on Professional Learning Communities (PLCs). Echo Dene and Deh Gah Schools will be the focus schools to participate in four additional training sessions to prepare to implement PLCs in 2018-19.
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Achieved results:	<ul style="list-style-type: none">• 91% (n=76) attended the in-service on PLCs• A leadership team of principals, PSTs and Literacy Leaders participated in the follow-up in-service training. This decision was made at the initial in-service.• 82% (n=28) attended all follow-up ins-services.
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JK/K Curriculum Implementation

Priorities in the 2017-2018 school year:	Due to significant staff turnover, JK/K teachers require significant support to deliver the curriculum. In addition to attending the ECE in-service and ECE directed webinars (focused on topics specific to JK/K classrooms), staff will be provided support from the RISC and the PST in their respective schools.
Achieved results:	<ul style="list-style-type: none">• JK/K teachers attended less than 50% of the JK/K webinars offered by ECE• 50% of JK/K teachers (n= 8) attended the ECE in-service for Junior Kindergarten and Kindergarten implementation



Student Outcomes and Success

Outlined below are results on programs and activities implemented to support academic achievement and to improve student attendance.

Literacy – Building Teacher Capacity to Increase Student Literacy

Priorities in the 2017-2018 school year:

The purposes for the project were to extend and 'refresh' initiatives and growth from previous professional development to empower all teachers to respond to the range of student needs in classrooms. The goal was to prepare school leaders to build teacher capacity, skills, confidence in literacy instruction and assessment while empowering teachers to take an active role in developing a culture of literacy within their schools. In addition, teachers were asked to collaboratively and critically examine teacher and school practices to ensure that their actions will have a significant effect on student achievement. Teachers taking an active role in promoting literacy and powerful literacy instruction will ameliorate the effects of teacher and/or administrator turnover. The DDEC's Thomas Simpson School was involved in Literacy in the Disciplines training during the 2016-17 and 2017-18 school years. Over the two years, six teachers participated in the training. It is anticipated that two teachers from Echo Dene School would participate in the training in the 2018-2019 school year. Teachers from the two schools would collaborate through the region's Literacy Leaders committee.

Improvement Goals:

1. Increase Dehcho student achievement in reading and writing.
2. Establish quality and consistent assessment practices.
3. Create collaborative networks at the regional, community and school levels

Achieved results:

1. Reading:
 - 58% of students assessed have progressed at least one grade level in the past year. 41% of those assessed are at or above grade level.
 - Although assessments are being administered more consistently, the challenge of using the assessments to guide instruction remains. Schools that have established teacher practices for using assessment data have experienced greater progress.
2. Dehcho Students Write" Writing Assessment:
 - The percentage of students who met or exceeded instructional expectations in the following categories are provided below:
 Content: 50%
 Organization: 46%,
 Word Choice: 52%
 Voice: 46%
 Conventions: 46%
 Sentence Fluency: 48%.
 - The percentage of students participating in the assessment increased by 1%.
 - Although data collection is improving, growth in the area of using data



- to inform instruction is required.
3. Create Collaborative Networks
- Literacy leaders (representatives from all schools) participated in PLC leadership planning and development.

[DDEC Attendance Plan]

<p>Priorities in the 2017-2018 school year:</p>	<p>The DDEC did not have a regional plan for attendance. Individual schools have plans in place as part of their School Improvement Plan (SIP). Review of these plans and results do not show any significant improvement in attendance.</p> <p>In the 2017-18 school year the Council will develop an attendance plan to be followed by all schools. Key elements to include:</p> <ul style="list-style-type: none"> • Staff member to make contact re student absence • Set a process – time, method of contact • Record sheet – date, time, person contacted, reason for absence, follow-up • Principal review of students with less than 75% attendance • Develop strategies to support students with less than 75% attendance, including counselling • Support Plan developed to track strategies implemented to improve student attendance
<p>Achieved results:</p>	<ul style="list-style-type: none"> • 9/9 schools are following up on student absences and tracking on a record sheet

Numeracy

<p>Priorities in the 2017-2018 school year:</p>	<p>Results on Alberta Achievement Tests (AATs), Departmental Exams and classroom-based assessments indicated student achievement is declining in numeracy. Council staff will investigate best practices for establishing a numeracy initiative for the region. Initial actions will include: establishing a baseline, researching the literature on the issue, interviewing staff students and parents, and consulting with other NWT school districts on their work in the area of numeracy.</p>
<p>Achieved results:</p>	<ul style="list-style-type: none"> • Council staff researched best practices in other NWT districts and other provinces to determine a starting point for a numeracy plan. • Charles Yohin volunteered to research some identified best practices in math assessment in the 2018-19 school year.



Human Resources Management

School Staff Recruitment and Retention

The Dehcho Divisional Education Council is responsible for ensuring that schools are resourced to meet the priorities and needs of students. Tables below provide details on budgeted and actual General School, Inclusive Schooling, and Indigenous Language staff for the 2017-18 school year.

Table 3: Allocated and Budgeted 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	3		1	1					5
	<i>Echo Dene</i>		8		.8	1.5				10.3
	<i>Deh Gáh</i>		10		.8	1.5				12.3
	<i>Bompas</i>		6		1	2				9
	<i>Thomas Simpson</i>		8		.8	2				10.8
	<i>Chief Julian Yendo</i>		1.5			.5				2
	<i>Louie Norwegian</i>		1			.25				1.25
	<i>Kakisa Lake</i>		1			.25				1.25
	<i>Charles Yohin</i>		1			.5				1.5
	<i>Charles Tetcho</i>		2			.25				2.25
	TOTAL	3	38.5	1	4.4	8.75				

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

Table 4: Budgeted and Actual Person Years for Inclusive Schooling and Indigenous Language Staff.

School	Inclusive Schooling (IS) Staff										Indigenous Language (AL) Staff			
	Regional IS Coordinator		Program Support Teachers ³		Support Assistants		Wellness Counsellors		Magnet Facilities		Total IS Staff		Total AL Staff	
	B†	A**	B	A	B	A	B	A	B	A	B	A	B	A
Regional Office	1	1	0	0	0	0	0	1	0	0	2	1	2	1
<i>Echo Dene</i>	0	0	1	1	.8	1.78	0	.25	0	0	2.8	3.03	1	1.82
<i>Deh Gah</i>	0	0	2	1.17	3.2	2.2	0	.25	0	0	5.2	3.62	1	2.02
<i>Thomas Simpson</i>	0	0	1	1	2.4	2.1	0	.25	0	0	3.4	3.35	1	1.6
<i>Bompas</i>	0	0	1	1	2.4	1.03	0	0	0	0	3.4	2.03	1	.81
<i>Louie Norwegian</i>	0	0	0	.5	0	.1	0	.25	0	0	0	.85	1	.5
<i>Kakisa Lake</i>	0	0	0	.5	0	.13	0	.25	0	0	0	.88	.5	.5
<i>Charles Yohin</i>	0	0	0	.5	0	.08	0	.25	0	0	0	.83	.75	.5
<i>Charles Tetcho</i>	0	0	.5	.5	.5	.22	0	.25	0	0	.5	.97	.5	.5
<i>Chief J Yendo</i>	0	0	.5	.5	0	.3	0	.25	0	0	.5	1.05	2	.5
TOTAL	1	1	6	6.67	9.3	7.94	1	2	0	0	17.8	17.6 1	10.75	8.75

Note: B† - budgeted; A** - actual.

Table 5: Compliance of Program Support Teachers and Support Assistants staffing with the *Ministerial Directive on Inclusive Schooling*, by school.

Program Support	Support Assistants	Where not in compliance:
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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.

	Teachers		Reason(s) for noncompliance	Strategies used to mitigate effects of noncompliance
<i>Echo Dene School</i>	<input type="checkbox"/> Compliant	<input type="checkbox"/> Compliant		
<i>Deh Gah Elementary and Secondary School</i>	<input type="checkbox"/> Noncompliant	<input type="checkbox"/> Noncompliant	Staffing decisions made previously. Staff in indeterminate positions.	Reduce numbers through attrition. Lay-off staff.
<i>Bompas Elementary School</i>	<input type="checkbox"/> Compliant	<input type="checkbox"/> Noncompliant	Staffing decisions made previously. Staff in indeterminate positions.	Reduce numbers through attrition. Lay-off staff.
<i>Thomas Simpson Secondary School</i>	<input type="checkbox"/> Compliant	<input type="checkbox"/> Noncompliant	Staffing decisions made previously. Staff in indeterminate positions.	Reduce numbers through attrition. Lay-off staff.
<i>Louis Norwegian School</i>	<input type="checkbox"/> Noncompliant	<input type="checkbox"/> Noncompliant	Staffing decisions made previously. Small schools require additional and different support. Staff in indeterminate positions.	Reduce numbers through attrition. Lay-off staff.
<i>Kakisa Lake School</i>	<input type="checkbox"/> Noncompliant	<input type="checkbox"/> Noncompliant	Staffing decisions made previously. Small schools require additional and different support. Staff in indeterminate positions.	Reduce numbers through attrition. Lay-off staff.
<i>J Charles Yohin School</i>	<input type="checkbox"/> Noncompliant	<input type="checkbox"/> Noncompliant	Staffing decisions made previously. Small schools require additional and different support. Staff in indeterminate positions.	Reduce numbers through attrition. Lay-off staff.
<i>Charles Tetcho School</i>	<input type="checkbox"/> Compliant	<input type="checkbox"/> Noncompliant	Staffing decisions made previously. Small schools require additional and different support. Staff in indeterminate positions.	Reduce numbers through attrition. Lay-off staff.
<i>Chief Julian Yendo School</i>	<input type="checkbox"/> Compliant	<input type="checkbox"/> Noncompliant	Staffing decisions made previously. Small schools require additional and different support. Staff in indeterminate positions.	Reduce numbers through attrition. Lay-off staff.

Staffing Actions

Figure 44 below illustrates staffing actions for all education staff in the Dehcho Divisional Education Council for the 2017-18 school year. Hires include all staffing actions that result in education staff entering the Dehcho Divisional Education Council. Internal mobility includes all transfers that occur between DEAs within the Dehcho Divisional Education Council. Exits include all staffing actions that result in education staff leaving the Dehcho Divisional Education Council.

Figure 44: Education Staffing Actions.



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

The departure of three teachers including a staff member who left the teaching profession, a retiree and a third unknown reason covered off the need to reduce teaching staff by two positions due to declining enrolment and left one vacancy that was filled by a transfer. The fourth vacancy occurred as a result of a termination. Considerable internal movement among Dehcho principals accounted for seven of the nine internal transfers. One principal transferred into a Program Support Teacher position. Three maternity leaves created vacancies filled by a transfer and two new hires. One teacher moved to a part-time position and a new hire filled the other half of that position. A termination late in the school year was not filled.

In the next year, an Itinerant Program Support Teacher will be hired to provide those services to schools in Nahanni Butte, Sambaa K'e and Kakisa. The staff allocation by formula is so small that a position cannot be staffed in the community. The superintendent and Council staff will continue to develop training and mentoring strategies to support staff to remain in the Dehcho and encourage staff to consider leadership positions within the district.

Completion of Staff Evaluations

All education staff is required to undergo evaluations as per Minister's *Direction on Evaluation and the Promotion of Professional Growth For Teachers in Northwest Territories Schools* (2004) and *Direction on Principal Growth and Evaluation in the Northwest Territories* (2012). Evaluations are important in developing individual staff growth plans. In the 2017-2018 school year, of education staff in the Dehcho Divisional Education Council (DDEC) underwent performance reviews. Table 6



shows details on the number of planned and actual evaluations of education staff who were in their evaluation year in 2017-2018.

Table 6: Education staff that underwent evaluations in 2017-2018 school year.

Number of education staff in their evaluation year	Number of education staff in their evaluation year that underwent performance reviews	Completion Rate
30	17	17 / 30

The completion rate was greater than in previous year, but less than 100%. The DDEC was not compliant with the Minister’s direction for evaluation of principals and teachers. In recent years the turnover of staff has required a high number of new staff to be evaluated under probation, a two-year process. There has been a conscious effort to improve in this area and the DDEC should be up to date within two years. This is an area the superintendent will monitor to ensure that evaluation plans are made before the end of September and reported on monthly by the principals.



Appendix A: Audited Financial Statements



Consolidated Financial Statements of

**DEHCHO DIVISIONAL
EDUCATION COUNCIL**

June 30, 2018

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Financial Statements

June 30, 2018

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MANAGEMENT DISCUSSION AND ANALYSIS

Introduction

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

Vision and Core Strategy

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

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

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

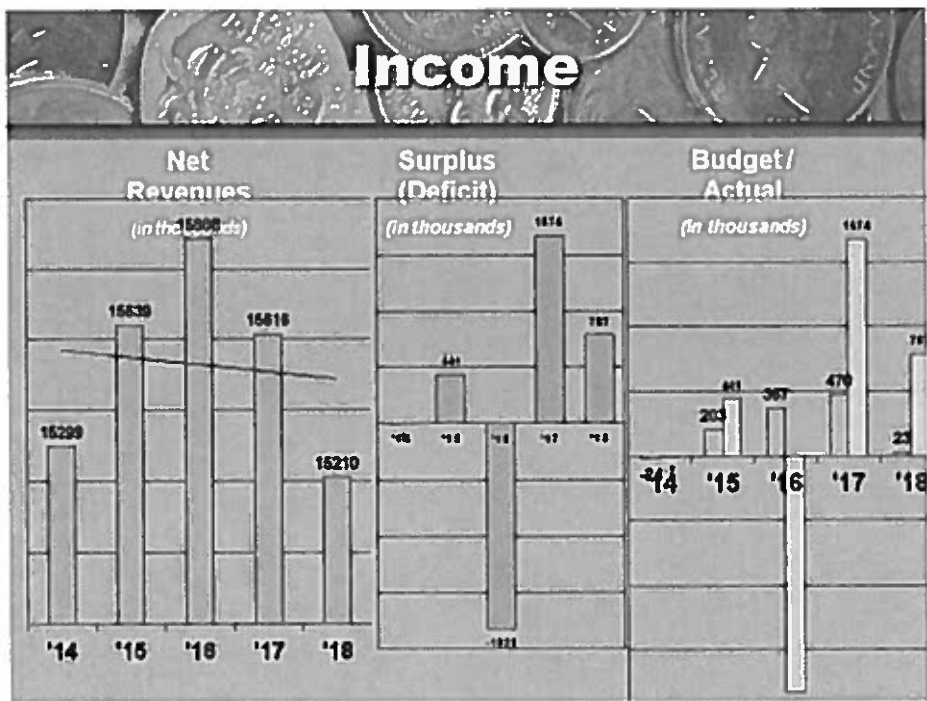
Governance, Trustees and Key Management

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

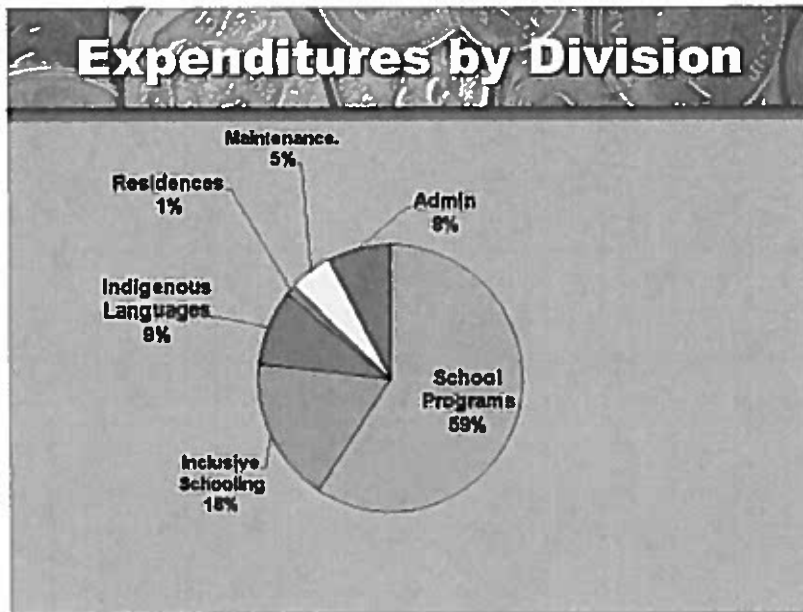
- Fort Providence- Evelyn Sabourin
- Fort Liard- Herbert Berreault
- Fort Simpson- Renalyn Pascua-Matte- Chairperson
- Jean Marie River- Yvonne Norwegian
- Kakisa Lake- Anita Chicot
- Trout Lake- Danna Auger
- Wrigley- Lisa Moses
- Nahanni Butte- Jayne Konisenta

The management staff include Terry Jaffray, 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 two 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 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 second 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 <u>Charles</u>	WRIGLEY <u>Chief J</u>	FT LIARD <u>Echo</u>	NAHANNI BUTTE <u>Charles</u>	TOTAL
SCHOOL	<u>Thomas Simpson</u>	<u>Bompas School</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>		
<u>STUDENTS</u>											
Beginning of Year Enrollment	97	101	126	5	9	23	21.5	106	5.5		494
End of Year Enrollment	98	105	122	4	9	23	21.0	106	5.5		493.5
TOTAL BY DISTRICT EDUCATION AUTHOR (DEA) END OF YEAR		203	122	4	9	23	21.0	106	5.5		493.5

**TEACHING
STAFF**

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

Operating Environment

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

Financial Conditions

During the fiscal year ending June 30, 2018, 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 \$ 22,513. During the year, the Council managed to incorporate several recoveries as well as prudent fiscal management, despite declining enrollment, to record a surplus of

\$787,305. When converted to cash flow working capital surplus, the amount of available surplus for future years is even more. This surplus for the 2018 year brought the overall accumulated book surplus up to \$820,626 after several years of declining enrollment and unexpected costs. The budget planned for 2018-19 of a small surplus again, as well as the current cash balance of \$3,924,935 eliminated any liquidity concerns as the Council continues to maintain cost controls in the current year, while contingent liabilities are not a risk to the Council's financial health. In addition, the Council has budgeted for a surplus of \$113,862 for the 2018-19 fiscal year in order to maintain the financial stability of the Council.

Surplus/(Deficit)

	2018	2017
Operating surplus (deficit) before other item	\$ 816,968	\$ 1,676,910
Other items - Payroll Expenses, refer to Note 17	(29,663)	(3,028)
Prior Year Funding Received	-	-
	\$ 787,305	\$ 1,673,882
Unfunded Items:		
Change in employee leave and termination benefits	6,168	22,160
(Increase)/Decrease in post-employment benefits	81,418	(269,820)
Annual Surplus (Deficit)	\$ 874,891	\$ 1,426,222

	2018	2017
Accumulated Surplus (Deficit)	\$ 820,626	\$ 33,321
Employee leave and termination benefit	47,641	41,564
Post-employment benefits	2,046,113	2,127,531
Adjusted Accumulated Surplus (Deficit)	\$ 2,914,380	\$ 2,202,416

Summary and Outlook

During the past year, 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, mental health support for small schools, 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, and the Indigenous Language revitalization programs will continue. New initiatives include: programs and training for incumbent Language Teachers, disciplinary literacy training, autism training and programs and co-teaching. Finally, the 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



Date



David Fiebelkorn, CGA
Comptroller
Dehcho Divisional Education Council



Date

AUDITORS' REPORT

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

Report on the Consolidated Financial Statements

We have audited the consolidated financial statements of the Dehcho Divisional Education Council, which comprise the consolidated statement of financial position as at June 30, 2018, and the consolidated statements of operations, changes in net financial assets (debt), and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Basis for Qualified Opinion

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

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

Qualified Opinion

In our opinion, except for the matter described in the Basis for Qualified Opinion paragraph, these financial present fairly, in all material respects, the financial position of the Education Body as at June 30, 2018 and its financial performance and its cash flow for the year then ended in accordance with the Canadian public sector accounting standards.

Report on Other Legal and Regulator Requirements

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



ASHTON
Chartered Accountants
Business Advisors

Hay River, NT
September 28, 2018

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Statement of Financial Position

June 30, 2018

	2018	*2017
FINANCIAL ASSETS		
Cash and cash equivalents, Note 4	\$ 3,624,435	\$ 3,342,918
Special purpose funds, Note 5	300,400	291,097
Due from the Government of Canada, Note 13	-	56,801
Accounts receivable, Note 8	151,419	97,828
	\$ 4,076,254	\$ 3,788,644

LIABILITIES

Accounts payable and accrued liabilities, Note 10	\$ 46,626	\$ 61,173
Payroll liabilities, Note 10	909,040	1,387,011
Due to the Government of Canada, Note 13	-	-
Deferred revenue, Note 11	138,938	73,883
Post-employment benefits, Note 17	2,046,113	2,127,531
Trust Liabilities, Note 18	135,617	136,182
	3,276,334	3,785,780
Net Assets (Deficit)	\$ 799,920	\$ 2,864

NON-FINANCIAL ASSETS

Prepaid expenses, Note 20	\$ 20,706	\$ 30,457
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ACCUMULATED SURPLUS (DEFICIT)	\$ 820,626	\$ 33,321
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* Reclassified for comparative purposes


Represented by:

Accumulated Operating surplus (deficit)		
Divisional Education Council	\$ 464,920	\$ (250,901)
District Education Authorities	355,706	284,222
	\$ 820,626	\$ 33,321

Contractual obligations, Note 22

Contingencies, Note 23

Approved:


 _____ Chair

 _____ Vice-chair

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Statement of Operations

For the year ended June 30, 2018

	Budget 2018	Actual 2018	Actual *2017
Revenue			
Government of the NWT			
ECE regular contribution	\$ 13,852,674	\$ 13,816,950	\$ 14,449,482
Aboriginal languages contributions, Schedule B	73,000	335,000	73,000
French language program, Schedule D	55,000	-	50,000
ECE other contributions, Note 31	-	69,673	183,986
Total ECE contributions	13,980,674	14,221,623	14,756,468
GNWT other contributions, Note 32	505,100	295,771	402,038
Total GNWT	14,485,774	14,517,394	15,158,506
Government of Canada contributions	-	60,324	103,534
	14,485,774	14,577,718	15,262,040
Self-Generated Funds			
Rentals	36,000	42,800	25,460
Investment income	15,000	48,659	20,293
Contract and other	82,000	294,545	118,098
	133,000	386,004	163,851
Education authority self-generated funds, Schedule H-1	-	147,167	145,662
GNWT contributions to Education Authorities, Schedule H-1	-	99,186	44,830
	-	246,353	190,492
	14,618,774	15,210,075	15,616,383
Expenses			
Administration	1,106,178	1,103,488	1,077,082
School programs	9,692,134	8,522,987	8,107,699
Inclusive schooling	2,396,978	2,535,816	2,681,648
Student accommodation	-	189,403	237,260
Operations and maintenance	-	737,258	780,267
Aboriginal language/cultural programs	1,400,971	1,304,155	1,055,517
	14,596,261	14,393,107	13,939,473
Operating surplus (deficit) before other item	22,513	816,968	1,676,910
Other item:			
Post-employment benefit recovery (expense), Note 17	-	-29,663	-3,028
Payroll expense, Note 17	-	-	-
Operating surplus (deficit)	\$ 22,513	\$ 787,305	\$ 1,673,882
Accumulated surplus (deficit), beginning of year		33,321	(1,640,561)
Accumulated surplus (deficit), end of year		\$ 820,626	\$ 33,321
* Reclassified for comparative purposes			
Accumulated surplus (deficit) is comprised of the following:			
Accumulated surplus (deficit), end of year		\$ 820,626	\$ 33,321
Post employment benefits Unamortized net actuarial (gain)/loss (Note 17)		999,870	613,521
Revised accumulated surplus (deficit), end of the year		\$ 1,820,496	\$ 646,842

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Statement of Change in Net Assets (Debt)

For the year ended June 30, 2018

	2018	2017
Operating Surplus (Deficit)	\$ 787,305	\$ 1,673,882
Amortization of tangible assets	-	-
Net change in prepaids	9,751	(10,457)
(Increase) Decrease in net debt	797,056	1,663,425
Net assets (debt) beginning of the year	2,864	(1,660,561)
Net assets (debt) end of year	\$ 799,920	\$ 2,864

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Statement of Cash Flow

For the year ended June 30, 2018

	2018	2017
Operating Activities		
Operating Surplus (Deficit)	\$ 787,305	\$ 1,673,882
Items not affecting cash:		
Amortization	-	-
Changes in non-cash assets and liabilities		
Decrease (increase) in due from the Government of Canada	56,801	(56,801)
Decrease (increase) in trust assets	-	-
Decrease (increase) in accounts receivable	(53,591)	206,487
Increase (decrease) in accounts payable	(14,547)	(3,867)
Increase (decrease) in payroll liabilities	(477,971)	(276,991)
Increase (decrease) in contributions repayable	-	-
Increase (decrease) in due to the Government of Canada	-	(4,897)
Increase (decrease) in deferred revenues	65,055	(22,567)
Increase (decrease) in post-employment benefits	(81,418)	(269,820)
Increase (decrease) in trust liabilities	(565)	102,563
Decrease (increase) in prepaids	9,751	(10,457)
	(496,485)	(336,350)
Cash provided by operating transactions	290,820	1,337,532
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	290,820	1,337,532
Cash and cash equivalents, beginning of year	3,634,015	2,296,483
Cash and cash equivalents, end of year	\$ 3,924,835	\$ 3,634,015
Cash consists of:		
Cash, Note 4	\$ 3,624,435	\$ 3,342,918
Special purpose funds, Note 5	300,400	291,097
	\$ 3,924,835	\$ 3,634,015

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2018

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.

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, 2018

Note 2. Summary of Significant Accounting Policies (continued)

(c) Financial Instruments (continued)

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

(d) Non-Financial Assets

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

(e) Tangible Capital Assets

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

(f) Revenue Recognition

Government Transfers:

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

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

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

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

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2018

Note 2. Summary of Significant Accounting Policies (continued)

(f) Revenue Recognition - (Continued)

GNWT – Regular Contributions:

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

Other Contributions:

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

Deferred Revenue:

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

Investment Income:

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

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.

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2018

Note 2. Summary of Significant Accounting Policies (continued)

(h) Measurement Uncertainty

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

(i) Inventories Including Materials and Supplies

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

(j) Payroll Liabilities

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

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

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

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

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

(l) 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.

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2018

Note 3. Future Accounting Changes

Financial Instruments - Section PS 3450

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

Inter-entity Transactions - Section PS 3420

PSAB approved Section PS 3420, Inter-entity transactions. This section establishes standards on how to account for and report transactions between public sector entities that comprise a government's reporting entity from both a provider and recipient perspective. The new standard is effective for fiscal years beginning on or after April 1, 2018. Earlier adoption is permitted. Management is currently assessing the impact of the standard.

Student Activity/Fiduciary Funds Policy

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

Note 4. Cash and Cash Equivalents

	2018	2017
Cash	\$ 3,624,435	\$ 3,342,918
Short term investments	-	-
	\$ 3,624,435	\$ 3,342,918

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.

	2018	2017
Fort Simpson (Bompas Elementary/Thomas Simpson Secondary Schools)	\$ 68,778	\$ 48,978
Fort Providence (Deh Gah Elementary/Secondary Schools)	57,437	98,450
Fort Liard (Echo-Dene School)	40,938	30,684
Jean Marie River (Louie Norwegian School)	15,093	12,768
Wrigley (Chief Julian Yendo School)	80,682	64,448
Nahanni Butte (Charles Yohin School)	24,508	22,855
Sambaa K'e (Charles Tetcho School)	7,426	8,900
Kakisa Lake (Territorial School - Kakisa Lake School)	5,538	4,014
	\$ 300,400	\$ 291,097

Note 6. Restricted Assets - Nil Report

Note 7. Portfolio Investments - Nil Report

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2018

Note 8. Accounts Receivable

	Receivables 2018	AFDA 2018	Net 2018	Net 2017
GNWT - ECE	\$ 22,571	\$ -	\$ 22,571	\$ 24,498
GNWT - MACA	8,000	-	8,000	-
GNWT - Finance	6,606	-	6,606	2,954
GNWT - HSS	12,500	-	12,500	831
GNWT - ITI	9,661	-	9,661	-
Aurora College	1,344	-	1,344	10,620
Commission Scolaire de Francophone	300	-	300	-
Total Due from GNWT	60,982	-	60,982	38,903
WSCC	-	-	-	-
Other	90,437	-	90,437	58,925
Total receivables before amounts due from Government of Canada	151,419	-	151,419	97,828
Government of Canada	-	-	-	56,801
	\$ 151,419	\$ -	\$ 151,419	\$ 154,629

Note 9. Inventories - Not Applicable

Note 10. Accounts Payable and Accrued Liabilities

	2018	2017
GNWT - Human Resources	\$ -	\$ 294
WSCC	-	-
Employee source deductions	7,636	55
Accounts payable and accrued liabilities	38,990	60,824
	46,626	61,173
Payroll liabilities		
UNW School Year & NWTTA	861,399	1,345,447
Leave	47,641	41,564
	909,040	1,387,011
	\$ 955,666	\$ 1,448,184

Note 11. Deferred Revenue

	2018	2017
GNWT - MACA		
Active After School	\$ 15,300	\$ 6,266
Physical Literacy	38,638	4,675
	53,938	10,941
National Indian Brotherhood Trust		
Willow Lake Culture Camp	-	62,942
Tides Canada Foundation		
NWT on the Land Collaborative	85,000	-
	\$ 138,938	\$ 73,883

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2018

Note 12. Contribution Repayable - Nil Report

Note 13. Due From and To the Government of Canada

	2018	2017
Receivables		
Project - Youth Wellness Program	\$ -	\$ 56,801
Miscellaneous receivables	-	-
	\$ -	\$ 56,801
Payables		
Advances on projects	\$ -	-
Miscellaneous payables	-	-
	\$ -	-

Note 14. Capital Lease Obligations - Nil Report

Note 15. Pension - Not Applicable

Note 16. Long-term Debt - Nil Report

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

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

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

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

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2018

Note 17. Post-employment Benefits, Compensated Absences and Termination Benefits (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, 2018. 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	2018	2017 <i>Restated</i>
Changes in Obligation				
Accrued benefit obligations beginning of the year	\$ 1,268,500	\$ 245,510	\$ 1,514,010	\$ 1,494,968
Current period benefit cost	51,851	16,708	68,559	67,104
Interest accrued	35,653	7,445	43,098	40,852
Benefits payments	(57,464)	(53,617)	(111,081)	(272,848)
Plan amendments	-	-	-	-
Actuarial (gain)/loss	(443,260)	(25,083)	(468,343)	183,934
Accrued benefit obligation, end of year	855,280	190,963	1,046,243	1,514,010
Unamortized net actuarial gain	990,238	9,632	999,870	613,521
Net future obligation	\$ 1,845,518	\$ 200,595	\$ 2,046,113	\$ 2,127,531
Benefits Expense				
Current period benefit cost	\$ 51,851	\$ 16,708	\$ 68,559	\$ 67,104
Interest cost	35,653	7,445	43,098	40,852
Plan amendments	-	-	-	-
Amortization of actuarial gains	(83,510)	1,516	(81,994)	(104,928)
	\$ 3,994	\$ 25,669	\$ 29,663	\$ 3,028

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	2018
2019	\$ 194,361	\$ 33,373	\$ 227,734
2020	131,631	28,203	159,834
2021	112,997	27,752	140,749
2022	109,441	26,813	136,254
2023	112,130	26,424	138,554
	\$ 660,560	\$ 142,565	\$ 803,125

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2018

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.

	2018	2017
Superintendent Fund	\$ 11,501	\$ 10,481
Steve Rowan Memorial Scholarship Fund	111,970	113,731
Mercedes Benz Scholarship Fund	12,146	11,970
	\$ 135,617	\$ 136,182

Note 19. Tangible Capital Asset - Nil Report

Note 20. Prepaid Expenses

	2018	2017
CIBC Visa Deposit	\$ 20,000	\$ 20,000
Prepaid service contracts	706	10,457
CIBC Visa Deposit	\$ 20,706	\$ 30,457

Note 21. GNWT Assets Provided at No Cost

	Cost	Accumulated Amortization	2018 Net Book Value	2018 Net Book Value
Buildings				
Schools and colleges	\$ 28,010,625	\$ 18,309,524	\$ 9,701,101	\$ 9,921,306
Residences	843,808	532,708	311,100	332,191
Staff Housing	287,453	216,374	71,079	78,263
	\$ 29,141,886	\$ 19,058,606	\$ 10,083,280	\$ 10,331,760

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*	2019	2020 - 2021	Total
Equipment leases	2021	\$ 45,603	\$ 55,569	\$ 101,172
Operational leases	2018	133,126	-	133,126
		\$ 178,729	\$ 55,569	\$ 234,298

* 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, 2018

Note 23. Contingencies - Nil Report

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:

	2018		2017	
Accounts payable, Note 10				
Government of the Northwest Territories				
Human Resources	\$	-	\$	294
Other related parties				
NWT Power Corporation		-		3,000
	\$	-	\$	3,294
Payroll liabilities, Note 10				
Government of the Northwest Territories	\$	909,040	\$	1,387,011
Deferred Revenues, Note 11				
Government of the Northwest Territories				
Municipal and Community Affairs	\$	53,938	\$	10,941
Accounts receivable, Note 8				
	AR 2018	AFDA	Net AR 2018	Net AR 2017
Government of the Northwest Territories				
Education, Culture and Employment	\$ 22,571	\$ -	\$ 22,571	\$ 24,498
Municipal and Community Affairs	8,000	-	8,000	-
Finance	6,606	-	6,606	2,954
Health & Social Services (DHSS)	12,500	-	12,500	831
Industry, Tourism and Investment (ITI)	9,661	-	9,661	-
Total GNWT	59,338	-	59,338	28,283
Other related parties				
Aurora College	1,344	-	1,344	10,620
Commission Scolaire de Francophone	300	-	300	-
	\$ 60,982	\$ -	\$ 60,982	\$ 38,903

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2018

Note 24. Related Parties (continued)

	2018	2017
Revenues		
Government of the Northwest Territories		
ECE - Core contribution	\$ 13,816,950	\$ 14,449,482
ECE - Aboriginal language contributions, Schedule B	335,000	73,000
ECE - French language program, Schedule D	-	50,000
ECE - other contributions, Note 31	69,673	183,986
MACA - GNWT other Contributions, Note 32	240,695	347,636
ITI - GNWT other Contributions, Note 32	16,636	40,200
DHSS - GNWT other Contributions, Note 32	38,440	14,202
GNWT contributions to Education Authorities, Schedule H-1	99,186	44,830
Department of Finance - rent and custodian	18,120	18,120
Total GNWT	14,634,700	15,221,456
Other related parties		
Aurora College	33,921	33,921
	\$ 14,668,621	\$ 15,255,377

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 August 18, 2017 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.

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2018

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, 2018.

Credit risk

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

Liquidity

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

Market risk

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

Currency risk

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

Interest rate risk

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

Note 28. Expenses by Object

	2018 Budget	2018 Actual	2017 Actual
Compensation	\$ 12,559,119	\$ 12,204,933	\$ 12,219,308
Professional/Technical Services	30,000	31,291	27,133
Postage/Communication	105,000	148,360	89,322
Utilities	38,272	-	45,497
Travel	716,870	436,712	302,816
Student Travel (Bussing)	65,000	112,956	24,753
Advertising/Printing/Publishing	40,000	95,836	26,087
Maintenance/Repair	28,000	72,679	27,635
Rentals/Leases	63,000	59,969	52,604
Other - Contracted Services	221,000	303,746	316,794
Materials, Supplies and Freight	730,000	926,625	807,524
Amortization	-	-	-
	\$ 14,596,261	\$ 14,393,107	\$ 13,939,473

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2018

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

	2018	2017
Distance education	\$ 39,673	\$ 38,514
Labour market agreement for persons with disabilities	24,000	-
Self regulation	6,000	7,000
Infrastructure funding	-	138,472
	\$ 69,673	\$ 183,986

Note 32. GNWT Other Contributions

	2018	2017
Municipal and Community Affairs		
Sports and youth programs	\$ 21,929	\$ 5,000
Sport strategy	127,140	127,140
Children and youth resiliency	13,363	36,136
Active after school	102,260	108,000
Mental health youth conference	9,000	-
Other	10,000	1,000
Environment and Natural Resources		
Take a kid trapping	16,636	40,200
Health and Social Services		
Drop the pop	13,440	14,202
Youth conference	25,000	-
Deferred revenue - GNWT, opening	10,941	81,301
Deferred revenue - GNWT, closing	(53,938)	(10,941)
	\$ 295,771	\$ 402,038

Note 33. Contingent Assets - Nil Report

Note 34. Contractual Rights - Nil Report

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Details of Expenses

For the year ended June 30, 2018

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations and Maintenance	Administration	Aboriginal Languages	2018 Total
Salaries							
Teachers' salaries	\$ 6,156,860	\$ 1,014,776	\$ -	\$ -	\$ -	\$ -	\$ 7,171,636
Instruction assistants	33,289	1,069,622	-	-	-	730,858	1,833,769
Non-instructional staff	747,754	298,547	-	659,836	632,908	201,570	2,540,615
Board/Trustee Honoraria	-	-	-	-	60,424	107,449	167,873
	<u>6,937,903</u>	<u>2,382,945</u>	<u>-</u>	<u>659,836</u>	<u>693,332</u>	<u>1,039,877</u>	<u>11,713,893</u>
Employee Benefits							
Employee benefits and allowances	204,148	122,239	-	19,128	18,903	25,054	389,472
Leave and termination	101,568	-	-	-	-	-	101,568
	<u>305,716</u>	<u>122,239</u>	<u>-</u>	<u>19,128</u>	<u>18,903</u>	<u>25,054</u>	<u>491,040</u>
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	31,291	-	31,291
Postage/Communication	103,988	-	1,280	-	43,092	-	148,360
Utilities	-	-	-	-	-	-	-
Travel	228,832	26,116	22,538	-	97,225	62,001	436,712
Student Travel (Bussing)	67,157	-	-	-	45,799	-	112,956
Advertising/Printing/Publishing	22,149	-	-	-	45,836	27,851	95,836
Maintenance/Repair	-	-	-	49,295	23,384	-	72,679
Rentals/Leases	23,675	-	-	5,500	26,548	4,246	59,969
Other - Contracted Services	153,420	-	143,506	3,499	3,321	-	303,746
	<u>599,221</u>	<u>26,116</u>	<u>167,324</u>	<u>58,294</u>	<u>316,496</u>	<u>94,098</u>	<u>1,261,549</u>
Materials, Supplies and Freight							
Materials	663,616	4,516	21,958	-	74,757	135,680	900,527
Freight	16,531	-	121	-	-	9,446	26,098
	<u>680,147</u>	<u>4,516</u>	<u>22,079</u>	<u>-</u>	<u>74,757</u>	<u>145,126</u>	<u>926,625</u>
Contributions and Transfers							
Transfers	-	-	-	-	-	-	-
Amortization							
	-	-	-	-	-	-	-
Total	\$ 8,522,987	\$ 2,535,816	\$ 189,403	\$ 737,258	\$ 1,103,488	\$ 1,304,155	\$ 14,393,107

DEHCHO DIVISIONAL EDUCATION COUNCIL

Aboriginal Language and Cultural-Based Education Expenses

Schedule A

For the year ended June 30, 2018

	Student Instruction	Teaching/ Learning Resources	Professional Development	School Activities and Integrated Community Programs	2018 Total
Salaries					
ALCBE teachers	\$ -	\$ -	\$ -	\$ -	\$ -
Language consultants	123,059	-	-	-	123,059
Instruction assistants	730,858	-	-	-	730,858
Non-instructional staff	-	-	-	-	-
Honoraria	-	29,293	-	-	29,293
Elders in schools	-	-	-	78,156	78,156
	853,917	29,293	-	78,156	961,366
Employee Benefits					
Employee benefits and allowances	25,054	-	-	-	25,054
	25,054	-	-	-	25,054
Services Purchased/Contracted					
Professional services	-	-	-	-	-
Travel	-	71,868	-	-	71,868
Student transportation	-	-	-	-	-
Advertising, printing and publishing	-	27,851	-	-	27,851
Maintenance and repairs	-	-	-	-	-
Rentals and leases	-	4,246	-	-	4,246
Other contracted services	-	-	-	107,403	107,403
	-	103,965	-	107,403	211,368
Materials, Supplies and Freight					
Materials	-	138,140	-	-	138,140
Freight	-	9,446	-	-	9,446
	-	147,586	-	-	147,586
Total	\$ 878,971	\$ 280,844	\$ -	\$ 185,559	\$ 1,345,374

DEHCHO DIVISIONAL EDUCATION COUNCIL

Aboriginal Languages (contributions)

Schedule B

For the year ended June 30, 2018

	July 1, 2017 to March 31, 2018	April 1, 2018 to June 30, 2018	Total Fiscal Year 2017/2018
Revenue			
Funding received	\$ 335,000	\$ -	\$ 335,000
Expenditure			
Salaries	46,042	47,388	93,430
Other O & M	98,485	155,371	253,856
	<u>144,527</u>	<u>202,759</u>	<u>347,286</u>
Surplus (Deficit), March 31, 2018	\$ <u>190,473</u>		
Surplus (Deficit), June 30, 2018		\$ <u>(202,759)</u>	
Surplus (Deficit) - Total			\$ <u>(12,286)</u>

DEHCHO DIVISIONAL EDUCATION COUNCIL

Inclusive Schooling Expenses

Schedule C

For the year ended June 30, 2018

Function	General Inclusive Schooling	Staff Development	Assistive Technology	Magnet Facilities	Total
Salaries					
Regional Coordinator	\$ 298,547	\$ -	\$ -	\$ -	\$ 298,547
Program Support Teachers	1,014,776	-	-	-	1,014,776
Support Assistants	1,069,622	-	-	-	1,069,622
Honoraria	-	-	-	-	-
	<u>2,382,945</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,382,945</u>
Employee Benefits					
Employee benefits and allowances	122,239	-	-	-	122,239
	<u>122,239</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>122,239</u>
Services Purchased/Contracted					
Professional and technical services	-	-	-	-	-
Travel	1,900	24,216	-	-	26,116
Student transportation	-	-	-	-	-
Advertising, printing and publishing	-	-	-	-	-
Maintenance and repairs	-	-	-	-	-
Rentals and leases	-	-	-	-	-
Other contracted services	-	-	-	-	-
	<u>1,900</u>	<u>24,216</u>	<u>-</u>	<u>-</u>	<u>26,116</u>
Materials, Supplies and Freight					
Materials	4,516	-	-	-	4,516
Freight	-	-	-	-	-
	<u>4,516</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,516</u>
Total	\$ 2,511,600	\$ 24,216	\$ -	\$ -	\$ 2,535,816

DEHCHO DIVISIONAL EDUCATION COUNCIL

French Language Program

Schedule D

For the year ended June 30, 2018

	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	\$ 76,897	\$ 126,897	\$ -

**In the 2018 fiscal year, the Council had to repay the 2017 French Language contribution of \$50,000 to the GNWT due to ineligible expenses. This has resulted in net revenues from the GNWT for the French Language Program of \$nil for the 2018 fiscal year.

DEHCHO DIVISIONAL EDUCATION COUNCIL

Northern Distance Learning

Schedule E

For the year ended June 30, 2018

	Budget	Fort Liard	Total	March 31	June 30	Total
Revenue						
Education, Culture and Employment	\$ 39,673	\$ 39,673	\$ 39,673	\$ 39,673	\$ -	\$ 39,673
Other	-	-	-	-	-	-
	<u>39,673</u>	<u>39,673</u>	<u>39,673</u>	<u>39,673</u>	<u>-</u>	<u>39,673</u>
Expenses						
Salaries/Wages						
Instructional Staff	-	-	-	-	-	-
<i>Teachers</i>	25,000	25,615	25,615	20,409	5,206	25,615
<i>On-site support person</i>	-	-	-	-	-	-
Non-Instructional Staff	-	-	-	-	-	-
<i>Moodle (Online strategy)</i>	-	-	-	-	-	-
<i>DL Coordinator</i>	-	-	-	-	-	-
<i>PD - online learning field</i>	-	-	-	-	-	-
Other	-	-	-	-	-	-
Services Purchased/Contracted						
Network	14,673	14,673	14,673	-	14,673	14,673
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	<u>39,673</u>	<u>40,288</u>	<u>40,288</u>	<u>20,409</u>	<u>19,879</u>	<u>40,288</u>
Net surplus/(deficit)	\$ -	\$ (615)	\$ (615)	\$ 19,264	\$ (19,879)	\$ (615)

DEHCHO DIVISIONAL EDUCATION COUNCIL

Student Success Initiative Projects

Schedule F

For the year ended June 30, 2018

	2018	2017
Revenue		
GNWT - Education, Culture & Employment	\$ 55,000	\$ 55,000
NWT Teachers Association	39,889	11,853
	94,889	66,853
Expenditure		
Salaries and wages		
Facilitator fees	-	6,318
Substitute teacher wages	-	2,908
Staff	45,000	45,000
Travel		
Facilitator travel	-	-
Airfare	11,141	4,128
Staff travel	9,637	3,796
Accommodations	-	-
Per diems	-	-
Other expenses	-	-
Student resources		
Room rental	-	-
Refreshments	-	-
Resources	29,111	4,703
Stationary printing	-	-
	94,889	66,853
Surplus (Deficit)	\$ -	\$ -

DEHCHO DIVISIONAL EDUCATION COUNCIL

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

Schedule G-1

For the year ended June 30, 2018

	2018 Budget	2018 Actual	2017 Actual
Revenue			
Government of the NWT			
ECE regular contributions	\$ 13,852,674	\$ 13,816,950	\$ 14,449,482
Aboriginal languages contribution, Schedule B	73,000	335,000	73,000
French language instruction, Schedule D	55,000	-	50,000
ECE other contributions, Note 33	-	69,673	183,986
	13,980,674	14,221,623	14,756,468
GNWT - other contributions			
	505,100	295,771	402,038
Government of Canada contributions			
	-	60,324	103,534
Self-Generated Funds			
Rentals	36,000	42,800	25,460
Investment income	15,000	48,659	20,293
Contract and other	82,000	294,545	118,098
	133,000	386,004	163,851
	14,618,774	14,963,722	15,425,891
Expenditure			
School programs	9,692,134	8,378,175	8,218,824
Inclusive schooling	2,396,978	2,535,816	2,681,648
Student accommodations	-	189,403	237,260
Operations and maintenance	-	729,360	774,138
Administration	1,106,178	1,040,110	930,438
Aboriginal languages	1,400,971	1,345,374	971,984
	14,596,261	14,218,238	13,814,292
Excess of Revenue over Expenditure before other items	\$ 22,513	\$ 745,484	\$ 1,611,599
Other Items:			
Post-employment benefit recovery (expense), Note 17		(29,663)	(3,028)
Payroll Expenses, Note 17		-	-
Excess (Deficiency) of Revenue over Expenditure		\$ 715,821	\$ 1,608,571
Accumulated surplus (deficit), beginning of year		(250,901)	(1,859,472)
Accumulated surplus (deficit), end of year		\$ 464,920	\$ (250,901)

DEHCHO DIVISIONAL EDUCATION COUNCIL

Details of Council Expenses (Non-Consolidated)

Schedule G-2

For the year ended June 30, 2018

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Aboriginal Languages	2018 Total	2018 Budget	*2017 Total
Salaries									
Teachers' salaries	\$ 6,259,146	\$ 1,014,776	\$ -	\$ -	\$ -	\$ -	\$ 7,273,922	\$ 7,110,587	\$ 8,062,925
Instruction Assistant	-	1,069,622	-	-	-	730,858	1,800,480	1,213,355	2,326,767
Non Instructional Staff	641,490	298,547	-	651,938	614,966	123,059	2,330,000	3,666,956	2,761,743
Board/Trustee Honoraria	-	-	-	-	25,225	107,449	132,674	86,000	21,375
	6,900,636	2,382,945	-	651,938	640,191	961,366	11,537,076	12,076,898	13,172,810
Employee Benefits									
Employee benefits and allowances	203,335	122,239	-	19,128	18,903	25,054	388,659	262,221	302,473
Leave and termination	101,568	-	-	-	-	-	101,568	220,000	619,855
	304,903	122,239	-	19,128	18,903	25,054	490,227	482,221	922,328
Services Purchased/Contracted									
Professional/Technical Services	-	-	-	-	31,291	-	31,291	30,000	28,665
Postage/Communication	103,988	-	1,280	-	43,366	-	148,634	105,000	104,645
Utilities	-	-	-	-	-	-	-	38,272	32,896
Travel	358,096	26,116	22,538	-	96,765	71,868	575,383	716,870	413,153
Student Travel (Bussing)	46,500	-	-	-	-	-	46,500	65,000	54,262
Advertising/Printing/Publishing	22,149	-	-	-	45,836	27,851	95,836	40,000	35,289
Maintenance/Repair	-	-	-	49,295	23,506	-	72,801	28,000	26,491
Rentals/Leases	23,675	-	-	5,500	24,755	4,246	58,176	63,000	62,339
Other - Contracted Services	-	-	143,506	3,499	-	-	147,005	221,000	214,722
	554,408	26,116	167,324	58,294	265,519	103,965	1,175,628	1,307,142	972,462
Materials, Supplies and Freight									
Materials	601,097	4,516	21,958	-	17,722	138,140	783,433	700,000	718,844
Freight	17,131	-	121	-	-	9,446	26,698	30,000	31,651
	618,228	4,516	22,079	-	17,722	147,586	810,131	730,000	750,495
Contributions and Transfers									
Transfers to DEA	-	-	-	-	97,775	107,403	205,178	-	209,249
Amortization									
	-	-	-	-	-	-	-	-	-
Total	\$ 8,378,175	\$ 2,535,816	\$ 189,403	\$ 729,360	\$ 1,040,110	\$ 1,345,374	\$ 14,218,238	\$ 14,596,261	\$ 16,027,344

* Reclassified for comparative purposes

DEHCHO DIVISIONAL EDUCATION COUNCIL

District Education Authority Operations Summary

Non-Consolidated

For the year ended June 30, 2018

Schedule H-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	\$ 48,572	\$ 45,367	\$ 27,928	\$ 15,835	\$ 18,865	\$ 15,932	\$ 16,840	\$ 15,839	\$ 205,178
Other contributions from Divisional Council	60,956	318,959	46,755	10,078	-	-	9,298	12,578	458,624
Contributions from GNWT	7,950	84,236	-	-	-	-	-	7,000	99,186
Self-generated funds	92,833	32,038	1,388	1,525	13,926	-	3,420	2,037	147,167
	<u>210,311</u>	<u>480,600</u>	<u>76,071</u>	<u>27,438</u>	<u>32,791</u>	<u>15,932</u>	<u>29,558</u>	<u>37,454</u>	<u>910,155</u>
Expenditure									
Administration	71,323	45,115	7,895	10,863	4,418	885	15,416	18,794	174,709
School programs	112,606	330,528	45,881	13,217	12,139	12,434	780	16,438	544,023
Inclusive schooling	-	-	-	-	-	-	-	-	-
Student accommodations	-	-	-	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-	7,898	-	7,898
Aboriginal language/cultural programs	8,580	83,028	11,764	1,033	-	-	6,938	698	112,041
	<u>192,509</u>	<u>458,671</u>	<u>65,540</u>	<u>25,113</u>	<u>16,557</u>	<u>13,319</u>	<u>31,032</u>	<u>35,930</u>	<u>838,671</u>
Excess (Deficiency) of Revenue over Expenditure	17,802	21,929	10,531	2,325	16,234	2,613	(1,474)	1,524	71,484
Accumulated surplus, beginning of year	43,340	98,450	30,407	12,768	64,448	21,895	8,900	4,014	284,222
Accumulated surplus, end of year	\$ 61,142	\$ 120,379	\$ 40,938	\$ 15,093	\$ 80,682	\$ 24,508	\$ 7,426	\$ 5,538	\$ 355,706
Composition of Ending Accumulated Surplus									
Cash	\$ 68,778	\$ 57,437	\$ 40,938	\$ 15,093	\$ 80,682	\$ 24,508	\$ 7,426	\$ 5,538	\$ 300,400
Accounts receivable	-	62,942	-	-	-	-	-	-	62,942
Accounts payable	(7,636)	-	-	-	-	-	-	-	(7,636)
	<u>\$ 61,142</u>	<u>\$ 120,379</u>	<u>\$ 40,938</u>	<u>\$ 15,093</u>	<u>\$ 80,682</u>	<u>\$ 24,508</u>	<u>\$ 7,426</u>	<u>\$ 5,538</u>	<u>\$ 355,706</u>

DEHCHO DIVISIONAL EDUCATION COUNCIL

Details of DEA Expenses Summary
 Non-Consolidated
 For the year ended June 30, 2018

Schedule H-2

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations and Maintenance	Administration	Aboriginal Languages	Total
Salaries							
Teachers' Salaries	\$ 891	\$ -	\$ -	\$ -	\$ -	\$ -	891
Instruction Assistant	33,289	-	-	-	-	-	33,289
Non-instructional Staff	106,264	-	-	7,898	26,787	95,930	236,879
Board/Trustee Honorarium	-	-	-	-	35,199	-	35,199
	<u>140,444</u>	<u>-</u>	<u>-</u>	<u>7,898</u>	<u>61,986</u>	<u>95,930</u>	<u>306,258</u>
Employee Benefits							
Employee Benefits and Allowances	813	-	-	-	-	-	813
Leave and Termination	-	-	-	-	-	-	-
	<u>813</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>813</u>
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	619	-	-	-	460	1,483	2,562
Student Travel (Bussing)	67,157	-	-	-	45,799	-	112,956
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	816	-	816
Rentals/Leases	-	-	-	-	1,793	-	1,793
Other - Contracted Services	153,420	-	-	-	6,820	-	160,240
	<u>221,196</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>55,688</u>	<u>1,483</u>	<u>278,367</u>
Materials/Supplies/Freight							
Materials	181,570	-	-	-	57,035	14,628	253,233
Freight	-	-	-	-	-	-	-
	<u>181,570</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>57,035</u>	<u>14,628</u>	<u>253,233</u>
Total	\$ 544,023	\$ -	\$ -	7,898	\$ 174,709	\$ 112,041	838,671

FORT SIMPSON

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2018

	2018 Budget	2018 Actual	2017 Actual
Revenues			
Contributions from Divisional Council	\$ 48,572	\$ 48,572	\$ 50,442
Other - Dehcho DEC	-	60,956	37,320
Other - Contributions from GNWT	-	7,950	4,330
Other	-	92,833	90,978
	<u>48,572</u>	<u>210,311</u>	<u>183,070</u>
Expenses			
Administration	12,500	71,323	72,714
School programs	32,072	112,606	108,672
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	4,000	8,580	20,831
	<u>\$ 48,572</u>	<u>192,509</u>	<u>202,217</u>
Surplus (Deficit)	-	17,802	(19,147)
Opening equity		43,340	62,487
Closing equity		\$ 61,142	\$ 43,340
Composition of Closing Equity			
Cash		\$ 68,778	\$ 48,978
Accounts receivable		-	500
Accounts payable		(7,636)	(6,138)
		<u>\$ 61,142</u>	<u>\$ 43,340</u>

FORT SIMPSON

District Education Authority
 Details of Expenses - Non-Consolidated

For the year ended June 30, 2018

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Aboriginal Languages	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	33,289	-	-	-	-	-	33,289
Non Instructional Staff	-	-	-	-	3,119	8,336	11,455
Board/Trustee Honoraria	-	-	-	-	5,913	-	5,913
	33,289	-	-	-	9,032	8,336	50,657
Employee Benefits							
Employee Benefits/Allowances	813	-	-	-	-	-	813
Leave and Termination Benefits	-	-	-	-	-	-	-
	813	-	-	-	-	-	813
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Student Travel (Bussing)	63,471	-	-	-	45,799	-	109,270
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Contracted Services	9,901	-	-	-	4,090	-	13,991
	73,372	-	-	-	49,889	-	123,261
Materials/Supplies/Freight							
Materials	5,132	-	-	-	12,402	244	17,778
Freight	-	-	-	-	-	-	-
	5,132	-	-	-	12,402	244	17,778
Total	\$ 112,606	\$ -	\$ -	\$ -	\$ 71,323	\$ 8,580	\$ 192,509

FORT PROVIDENCE

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2018

	2018 Budget	2018 Actual	2017 Actual
Revenue			
Contributions from Divisional Council	\$ 45,367	\$ 45,367	\$ 45,862
Other - Dehcho DEC	-	318,959	258,279
Other - Contributions from GNWT	-	84,236	40,500
Other	-	32,038	24,229
	45,367	480,600	368,870
Expenses			
Administration	21,275	45,115	29,108
School programs	22,092	330,528	248,658
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	2,000	83,028	40,081
	45,367	458,671	317,847
Surplus (Deficit)	-	21,929	51,023
Opening equity		98,450	47,427
Closing equity	\$	120,379	\$ 98,450
Composition of Closing Equity			
Cash	\$	57,437	\$ 98,450
Accounts receivable		62,942	-
Accounts payable		-	-
	\$	120,379	\$ 98,450

FORT PROVIDENCE

District Education Authority
 Details of Expenses - Non-Consolidated

For the year ended June 30, 2018

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Aboriginal Languages	Total
Salaries							
Teachers' Salaries	\$ 891	\$ -	\$ -	\$ -	\$ -	\$ -	891
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	104,746	-	-	-	2,798	71,137	178,681
Board/Trustee Honoraria	-	-	-	-	4,696	-	4,696
	105,637	-	-	-	7,494	71,137	184,268
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	1,483	1,483
Student Travel (Bussing)	3,686	-	-	-	-	-	3,686
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	516	-	516
Rentals/Leases	-	-	-	-	293	-	293
Other - Contracted Services	79,501	-	-	-	60	-	79,561
	83,187	-	-	-	869	1,483	85,539
Materials/Supplies/Freight							
Materials	141,704	-	-	-	36,752	10,408	188,864
Freight	-	-	-	-	-	-	-
	141,704	-	-	-	36,752	10,408	188,864
Total	\$ 330,528	\$ -	\$ -	\$ -	\$ 45,115	\$ 83,028	\$ 458,671

FORT LIARD

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2018

	2018 Budget	2018 Actual	2017 Actual
Revenue			
Contributions from Divisional Council	\$ 27,928	\$ 27,928	\$ 28,533
Other - Dehcho DEC	-	46,755	47,781
Other - Contributions from GNWT	-	-	-
Other	-	1,388	-
	<u>27,928</u>	<u>76,071</u>	<u>76,314</u>
Expenses			
Administration	9,250	7,895	10,532
School programs	16,678	45,881	23,542
Inclusive Schooling	-	-	-
School accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	2,000	11,764	18,589
	<u>27,928</u>	<u>65,540</u>	<u>52,663</u>
Surplus (Deficit)	-	10,531	23,651
Opening equity		30,407	6,756
Closing equity	\$	40,938	\$ 30,407
Composition of Closing Equity			
Cash	\$	40,938	\$ 30,684
Accounts receivable		-	-
Accounts payable		-	(277)
		<u>40,938</u>	<u>30,407</u>

FORT LIARD

District Education Authority
Details of Expenses - Non-Consolidated

For the year ended June 30, 2018

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Aboriginal Languages	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	1,518	-	-	-	-	9,175	10,693
Board/Trustee Honoraria	-	-	-	-	4,132	-	4,132
	1,518	-	-	-	4,132	9,175	14,825
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	19,533	-	-	-	126	-	19,659
	19,533	-	-	-	126	-	19,659
Materials/Supplies/Freight							
Materials	24,830	-	-	-	3,637	2,589	31,056
Freight	-	-	-	-	-	-	-
	24,830	-	-	-	3,637	2,589	31,056
Total	\$ 45,881	\$ -	\$ -	\$ -	\$ 7,895	\$ 11,764	\$ 65,540

JEAN MARIE RIVER

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2018

	2018 Budget	2018 Actual	2017 Actual
Revenues			
Contributions from Divisional Council	\$ 15,835	\$ 15,835	\$ 15,725
Other - Dehcho DEC	-	10,078	21,322
Other - Contributions from GNWT	-	-	-
Other	-	1,525	-
	<u>15,835</u>	<u>27,438</u>	<u>37,047</u>
Expenses			
Administration	10,950	10,863	8,426
School programs	2,885	13,217	19,077
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	2,000	1,033	4,640
	<u>\$ 15,835</u>	<u>25,113</u>	<u>32,143</u>
Surplus (Deficit)	-	2,325	4,904
Opening equity		12,768	7,864
Closing equity		\$ 15,093	\$ 12,768
Composition of Closing Equity			
Cash		\$ 15,093	\$ 12,768
Accounts receivable		-	-
Accounts payable		-	-
		<u>15,093</u>	<u>12,768</u>

JEAN MARIE RIVER

District Education Authority
Details of Expenses - Non-Consolidated

For the year ended June 30, 2018

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Aboriginal Languages	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	-	-	-	-	1,225	1,033	2,258
Board/Trustee Honoraria	-	-	-	-	6,210	-	6,210
	-	-	-	-	7,435	1,033	8,468
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	619	-	-	-	460	-	1,079
Student Travel (Bussing)	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	300	-	300
Rentals/Leases	-	-	-	-	1,500	-	1,500
Other - Contracted Services	12,598	-	-	-	811	-	13,409
	13,217	-	-	-	3,071	-	16,288
Materials/Supplies/Freight							
Materials	-	-	-	-	357	-	357
Freight	-	-	-	-	-	-	-
	-	-	-	-	357	-	357
Total	\$ 13,217	\$ -	\$ -	\$ -	\$ 10,863	\$ 1,033	\$ 25,113

WRIGLEY

District Education Authority Statement of Operations - Non-Consolidated

For the year ended June 30, 2018

	2018 Budget	2018 Actual	2017 Actual
Revenue			
Contributions from Divisional Council	\$ 18,865	\$ 18,865	\$ 18,645
Other - Dehcho DEC	-	-	5,000
Other - Contributions from GNWT	-	-	-
Other	-	13,926	22,810
	<u>18,865</u>	<u>32,791</u>	<u>46,455</u>
Expenses			
Administration	12,050	4,418	4,369
School programs	4,815	12,139	34,584
Inclusive schooling	-	-	-
Student accomodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	2,000	-	-
	<u>18,865</u>	<u>16,557</u>	<u>38,953</u>
Surplus (Deficit)	-	16,234	7,502
Opening equity		64,448	56,946
Closing equity	\$	80,682	\$ 64,448
Composition of Closing Equity			
Cash	\$	80,682	\$ 64,448
Accounts receivable		-	-
Accounts payable		-	-
	<u>\$</u>	<u>80,682</u>	<u>\$ 64,448</u>

WRIGLEY

District Education Authority
 Details of Expenses - Non-Consolidated

For the year ended June 30, 2018

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations and Maintenance	Administration	Aboriginal Languages	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	-	-	-	-	-	-	-
Board/Trustee Honoraria	-	-	-	-	4,146	-	4,146
	-	-	-	-	4,146	-	4,146
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	12,139	-	-	-	272	-	12,411
	12,139	-	-	-	272	-	12,411
Materials/Supplies/Freight							
Materials	-	-	-	-	-	-	-
Freight	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	\$ 12,139	\$ -	\$ -	\$ -	\$ 4,418	\$ -	16,557

NAHANNI BUTTE

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2018

	2018 Budget	2018 Actual	2017 Actual
Revenues			
Contributions from Divisional Council	\$ 15,932	\$ 15,932	\$ 16,152
Other - Dehcho DEC	-	-	-
Other - Contributions from GNWT	-	-	-
Other	-	-	-
	15,932	15,932	16,152
Expenses			
Administration	10,950	885	2,104
School programs	2,982	12,434	14,864
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	2,000	-	-
	15,932	13,319	16,968
Surplus (Deficit)	-	2,613	(816)
Opening equity		21,895	22,711
Closing equity	\$	24,508	\$ 21,895
Composition of Closing Equity			
Cash	\$	24,508	\$ 22,855
Accounts receivable		-	-
Accounts payable		-	(960)
	\$	24,508	\$ 21,895

NAHANNI BUTTE

District Education Authority
Details of Expenses - Non-Consolidated

For the year ended June 30, 2018

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Aboriginal Languages	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	-	-	-	-	-	-	-
Board/Trustee Honoraria	-	-	-	-	625	-	625
	-	-	-	-	625	-	625
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	12,434	-	-	-	260	-	12,694
	12,434	-	-	-	260	-	12,694
Materials/Supplies/Freight							
Materials	-	-	-	-	-	-	-
Freight	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	\$ 12,434	\$ -	\$ -	\$ -	\$ 885	\$ -	13,319

Sambaa K'e (formerly Trout Lake)

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2018

	2018 Budget	2018 Actual	2017 Actual
Revenue			
Contributions from Divisional Council	\$ 16,841	\$ 16,840	\$ 17,061
Other - Dehcho DEC	-	9,298	12,422
Other - Contributions from GNWT	-	-	-
Other	-	3,420	1,125
	<u>16,841</u>	<u>29,558</u>	<u>30,608</u>
Expenses			
Administration	10,950	15,416	13,646
School programs	3,891	780	1,077
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	7,898	6,129
Aboriginal language/cultural programs	2,000	6,938	2,963
	<u>16,841</u>	<u>31,032</u>	<u>23,815</u>
Surplus (Deficit)	-	(1,474)	6,793
Opening equity		8,900	2,107
Closing equity	\$	7,426	\$ 8,900
Composition of Closing Equity			
Cash	\$	7,426	\$ 8,900
Accounts receivable		-	-
Accounts payable		-	-
	<u>\$</u>	<u>7,426</u>	<u>\$ 8,900</u>

Sambaa K'e (formerly Trout Lake)

District Education Authority
Details of Expenses - Non-Consolidated

For the year ended June 30, 2018

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Aboriginal Languages	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	-	-	-	7,898	5,382	6,174	19,454
Board/Trustee Honoraria	-	-	-	-	6,277	-	6,277
	-	-	-	7,898	11,659	6,174	25,731
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	200	-	-	-	329	-	529
	200	-	-	-	329	-	529
Materials/Supplies/Freight							
Materials	580	-	-	-	3,428	764	4,772
Freight	-	-	-	-	-	-	-
	580	-	-	-	3,428	764	4,772
Total	\$ 780	\$ -	\$ -	\$ 7,898	\$ 15,416	\$ 6,938	\$ 31,032

KAKISA LAKE

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2018

	2018 Budget	2018 Actual	2017 Actual
Revenues			
Contributions from Divisional Council	\$ 15,839	\$ 15,839	\$ 15,729
Other - Dehcho DEC	-	12,578	1,353
Other - Contributions from GNWT	-	7,000	-
Other	-	2,037	6,520
	<u>15,839</u>	<u>37,454</u>	<u>23,602</u>
Expenditure			
Administration	10,950	18,794	11,958
School programs	2,889	16,438	14,246
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	2,000	698	5,997
	<u>15,839</u>	<u>35,930</u>	<u>32,201</u>
Surplus (Deficit)	-	1,524	(8,599)
Opening equity		4,014	12,613
Closing equity		\$ 5,538	\$ 4,014
Composition of Closing Equity			
Cash	\$	5,538	\$ 4,014
Accounts receivable		-	-
Accounts payable		-	-
	\$	<u>5,538</u>	\$ <u>4,014</u>

KAKISA LAKE

District Education Authority
Details of Expenses - Non-Consolidated

For the year ended June 30, 2018

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Aboriginal Languages	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	-	-	-	-	14,263	75	14,338
Board/Trustee Honoraria	-	-	-	-	3,200	-	3,200
	-	-	-	-	17,463	75	17,538
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	7,114	-	-	-	872	-	7,986
	7,114	-	-	-	872	-	7,986
Materials/Supplies/Freight							
Materials	9,324	-	-	-	459	623	10,406
Freight	-	-	-	-	-	-	-
	9,324	-	-	-	459	623	10,406
Total	\$ 16,438	\$ -	\$ -	\$ -	\$ 18,794	\$ 698	\$ 35,930



Ndilo District Education Authority Annual Report for 2017-2018 School Year

September 28, 2018



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Purpose of the Annual Report

The Ndilo District Education Authority Annual Report for the 2017-2018 school year was prepared in compliance with the *Financial Administration Act* that requires NWT Education Bodies to report on their operations, compliance to educational directives, and implementation of activities and initiatives in line with the GNWT Mandate and the Minister of Education's direction.

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: 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.

Ndilo District Education Authority Operating Environment

School Profiles and Student Enrolment

The Ndilo District Education Authority (NDEA) consists of one school that houses approximately 110 students in 2018-2019 school year. K'alemi Dene School (KDS) has been operating since 1998. It began with only kindergarten to grade three and over the years, has grown to include junior kindergarten (JK) to grade 12. KDS follows all NWT curriculum with a special emphasis on Dene Kede to ensure Wilhìdeh language and culture is integrated as much as possible. The following lists key programming at KDS:

- *KDS is an English school that offers Wilhìdeh Yatì classes to all JK to grade 12 students.*
- *A special emphasis is placed on the integration of Indigenous language and culture, specifically Wilhìdeh language and culture, using the Dene Kede curriculum and Dene seasonal calendar.*
- *Students and staff have multiple opportunities throughout the school year to participate in cultural experiences, including: berry harvesting, fishing with nets, trapping and snaring, duck plucking and more.*
- *KDS offers Wilhìdeh Yatì lessons to high school students in intensive three-week blocks, three times per year.*
- *KDS offers small class sizes to maximize learning.*
- *KDS provides a breakfast, snack and hot lunch program for all students.*

- *KDS provides transportation for students that live in Yellowknife, at no cost to families.*
- *Multiple travel opportunities for sports, high school travel club and outside programs like Northern Youth Abroad are offered to students.*
- *A Resiliency and Leadership Program is offered to provide KDS students with leadership opportunities.*
- *The school offers many extracurricular activities like traditional games, volleyball, Brownies, soccer, skiing, mountain biking, and more.*

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

Table 1: Ndilo District Education Authority School Profiles 2017-2018.

School	Community	Grades Offered	Student Enrolment (FTE) ¹	Teaching Staff (PY) ²
<i>K'alemi Dene School</i>	<i>Ndilo</i>	<i>JK-12</i>	<i>110</i>	<i>12.25</i>

Table 2: Student enrolment (FTE) by school and by grade as of September 30, 2017.

School	Grades													
	JK	K	1	2	3	4	5	6	7	8	9	10	11	12
KDS	7	11	9	10	9	7	11	7	8	7	4	5	12	3
DEC Total	7	11	9	10	9	7	11	7	8	7	4	5	12	3

Student and Teacher Population

K'alemi Dene School's school population is 100% Indigenous. The large 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 K'alemi Dene School and is a priority to the Ndilo District Education Authority. We strive to offer many culturally appropriate programs and lessons including weekly Willhìdeh Yatì lessons with a fluent speaker, seasonally appropriate 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, 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.

As needed, Student Support Plans are developed in compliance with *NWT Ministerial Directive on Inclusive Schooling*. Student Support Plan programming for students is developed based on student profiles, teacher observations and assessments. Professional development is planned based on students' needs to help staff learn and develop to provide the best programming possible. The Program Support Teacher works with classroom teacher for 60% of her schedule. During the 2017-18 school year:

- 18% students were on Regular Grade Level Student Support Plans with Accommodations.
- 17% students were on Modified Students Support Plans.

Being so close to the community of Yellowknife, K'alemi Dene School often attracts families from Yellowknife. We offer bus service, which the 2017-18 school year included to three bus routes for approximately 60 students.

KDS maintains a teaching staff of five (5) JK to grade eight teachers, two and a half (2.5) high school teachers and three (3) educational assistants, one (1) program support teachers and one (1) principal. We are fortunate to have low staff turnover that allows us to focus on long term goals that encourage sustainable changes to our programming. Six (6) members of our staff have been employed at KDS for five (5) years and another six (6) staff members 10 or more years.

Ndilo District Education Authority Governance

Governance

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.

The NDEA is made up of seven elected members with its Chairperson directly reporting to the Minister of Education, Culture, and Employment. The member terms are as laid out in the NWT Local Elections Authorities Act. DEA members are required to be of legal voting age, and live in Ndilo for a period of one year prior to running for NDEA. Members serve 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 DEA meetings and if not able to attend must call with regrets.

The NDEA is very unique in that it does not employ a comptroller, maintenance staff, or human resource (HR) personnel. Therefore, the principal's role includes overseeing an annual external audit, as well as an education authority and its general organization, management and growth.

As the NDEA is site-based-managed for funding, much of the day-to-day responsibility for KDS belongs to the principal; in consultation with the DEA. The building is owned by the Government of the Northwest Territories so frequent interactions with other levels of government, contractors, etc. is a part of this role. The principal also takes day-to-day responsibility for the bus contract, and acts as a liaison with visiting professional and contractors in addition to the responsibilities delegated to a principal.

As the DEA contracts only Superintendent services from YK1, in many cases, the principal is responsible for direct-correspondence on behalf of the NDEA; frequently completing reports and documents required by larger DEC's. Examples include: ECE's Accountability Framework and its associated Operating Plan and Annual Report, 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 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*. NDEA members attend pertinent conferences when necessary. In 2017-18, the NDEA Chairperson attended Indspire's National Gathering for Indigenous Education. NDEA members share the information they have gathered from their conferences and then share it with all Trustees

during their regular meetings. Meetings are also set-up with the KDS principal to discuss what was learned during conferences and how it fits into K'alemi Dene School's Mission and Vision statement.

District Education Authority Meetings

Table 3: DEA Meetings Schedule.

Meeting Number	Planned Date	Planned Location	Did the meeting take place as planned? (Yes/No)	If no, explain why.
1	Oct 5, 2017	KDS	Yes	
2	Oct 25, 2017	KDS	Yes	
3	Dec 6, 2017	KDS	Yes	
4	Jan 24, 2018	KDS	Yes	
5	Feb 28, 2018	KDS	Yes	
6	Apr 25, 2018	KDS	Yes	
7	May 23, 2018	KDS	Yes	
8	June 20, 2018	KDS	Yes	

Language, Culture and Identity

Outlined below are achievements on programs and activities implemented to support the development of language, culture and sense of identity.

1. Dedicated Planning Time for Language and Culture

Priorities in the 2017-2018 school year:	Dedicated planning and reflection time in the KDS schedule so that the Dene Kede curriculum and Indigenous perspectives are included in unit plans and classroom lessons.
Achieved results:	<ul style="list-style-type: none"> • All JK-grade 8 teachers met monthly with Indigenous Language and Culture Coordinator and School Elder to plan and integrate Dene Kede curriculum and Indigenous perspectives. • All long-range plans and course outlines included a Dene Kede integrated component. • Two professional development days were dedicated to learning about integrated planning with time dedicated for unit and lesson planning. All teachers were present and participated.

2. Adult Wìlìideh Yatì Class

Priorities in the 2017-2018 school year:	Added an adult Wìlìideh Yatì class for classroom teacher and support staff. These classes included Wìlìideh Yatì basics, most used classrooms phrases and review of language from classes that followed ECE's <i>Our Language Curriculum</i> .
Achieved results:	<ul style="list-style-type: none"> • All teachers, educational assistants and support staff participated in adult Wìlìideh Yatì classes 3 times per month, unless excused for other work reasons.

3. Our Language Languages Curriculum Pilot

Priorities in the 2017-2018 school year:	Participate in ECE's pilot of a new Language Curriculum.
Achieved results:	<ul style="list-style-type: none"> • Language Instructor and Indigenous Language and Culture Coordinator participated in all relevant in-services and meetings required by ECE. • Our Language Curriculum was used as the primary curriculum document to teach JK to grade 12 language classes and was reflected in long range plans.

Health, Wellness and Student Support

Outlined below are achievements on programs and activities implemented to support health and wellness of our students and teachers, meet diverse needs of our learners, and create an inclusive learning environment.

1. Hire Community Counselor

Priorities in the 2017-2018 school year:	For the 2017-18 school year, KDS will hire a community counsellor to work one-on-one with students, small groups and with classes.
Achieved results:	<ul style="list-style-type: none"> Community Counselor was not hired. KDS was included in ECE's Northern Counseling and Therapeutic Services (NCTS) project. KDS will continue with NCTS until 2020 when a Child and Youth Counsellors are hired. A trained counselor visited KDS four times throughout the 2017-18 school year for one-week visits. During visits, counsellor worked with students, families, and teachers to provide one-on-one support. Due to the small number of students it is not possible to report on participations rates. During visits, counsellor worked with students, families, and teachers to provide small group workshops. Each JK-grade 12 classroom had the opportunity to meet and plan with the counsellor at least once throughout the year to implement workshops.

2. Develop Procedures for Responding to Bullying

Priorities in the 2017-2018 school year:	KDS developed procedures for responding to and documenting issues of bullying. Our process includes ways to appropriately and sensitively support the person who has been bullied and how to help the person who did the bullying to learn and grow. It will include a documentation process so that we can ensure each incident and its investigation is recorded.
Achieved results:	<ul style="list-style-type: none"> Google Form was developed to report bullying. Procedures were developed and implemented to monitor and document student behaviour, including bullying. Behaviour specialist was contracted to work with staff three times during the 2017-18 school year. Consultant met with School Based Support Team to discuss specific cases and provided a half day professional development session to all staff about behaviour observations and recording. KDS Safe and Caring School Committee met four times during the 2017-18 school year to review data collection and monitor programming. This data was used to make decisions regarding the coordination and implementation of Positive Behaviours Intervention Systems.



Teaching and Learning

Outlined below are achievements on programs and activities implemented to support excellence in teaching and professional development of our educators.

1. Continued Implementation of KDS Literacy Plan

Priorities in the 2017-2018 school year:	During the 2016-17 school year, the KDS literacy committee (volunteered classroom teachers, program support teacher, administrator and literacy coach) developed a KDS Literacy Plan that includes best practices that will be used in each JK-8 classroom. The literacy committee developed a common set of beliefs about children, learning and literacy development. Then they researched and developed a list of best practices that would be used from JK-8.
Achieved results:	<ul style="list-style-type: none"> • Professional Development was provided to all JK to grade 8 classroom teachers. • Literacy and learning centres were used in 100% of JK to grade 8 classrooms, during the school year. • 100% of JK to grade teachers completed all mandatory assessments; results will not be reported due to the small population size, but are used internally for planning purposes. • 100% of classroom teachers used “Assessment to Instruction” during professional learning communities. • Daily reading and writing blocks were part of every schedule in JK to grade 8. Improvements were noted however KDS population is too small to report on. • Students were provided with meaningful and authentic writing tasks to motivate rich writing including Science Fair projects that were integrated with northern content, projects about Treaty 8 and narrative writing about mysterious real events.

2. Increasing Oral Language in the Early Years

Priorities in the 2017-2018 school year:	For the 2017-18 school year, KDS implemented an oral language pilot project in our Junior Kindergarten-Kindergarten class. This pilot project enhanced our play-based, early childhood program by embedding oral language into every aspect. A private Speech and Language Pathologist was contracted to work with our classroom teachers and implement The Hanen Centre’s Learning Language and Loving It Program.
Achieved results:	<ul style="list-style-type: none"> • JK-K Classroom teacher and Early Childhood Educator completed the program. • Those who participated in the program increased their knowledge and ability to increase oral language development in young children as evidenced by the video coaching and program rubrics.

3. Indigenous Education, Literacy & Numeracy: Professional Learning Communities

Priorities in the 2017-2018 school year:	Time for Professional Learning Communities was built into the weekly KDS schedule. Classroom teachers met weekly (except when Culture Camp were running) in small groups with the program support teacher. Teachers
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Achieved results:

completed “Assessment to Instruction” to examine assessment data and determine their students’ strengths and stretches. Then they set goals for their students based on curricular needs, and developed a plan to meet those goals. Plans have been included in the 2018-19 *Strengthening Teaching Instructional Practices* to include high school teachers.

- All JK to grade 8 teachers completed 3 rounds of “Assessment to Instruction”. During each cycle, teachers adjusted their teaching and saw improvements in each area.
- 100% of JK to grade 8 teachers met weekly to examine and reflect upon their classroom learning intentions and assessments.
- Weekly time scheduled in the KDS timetable for professional learning communities.

Student Outcomes and Success

Outlined below are results on programs and activities implemented to support academic achievement and to improve student attendance.

1. KDS Literacy Plan

Priorities in the 2017-2018 school year:	As discussed in the Teaching and Learning section, KDS implemented the Literacy Plan from 2016-17. The plan was implemented during the 2017-18 school year. It is meant to provide a consistent approach to the way literacy is taught in JK to grade 8. At this time, it is too early to determine the effectiveness of the KDS Literacy Plan. KDS will continue to collection assessment data and implementation will be monitored in upcoming teacher evaluations.
Achieved results:	<ul style="list-style-type: none"> Professional development was provided for all JK-grade 8 classroom teachers.

2. Wìlìdeh Yatì Integrated Programming

Priorities in the 2017-2018 school year:	As we are an Indigenous school, we incorporate Wìlìdeh Yatì and Dene culture and beliefs into teaching and learning. We have a full-time Indigenous Coordinator that works closely with our school Elder, Cultural Instructors, community members and classroom teachers to plan and implement integrated programs.
Achieved results:	<ul style="list-style-type: none"> Students were taught to use Wìlìdeh Yatì in daily conversations. This included: “How are you”, “How is the weather”, “Can I have snack”. All teachers, Educational Assistants and support staff participated in adult Wìlìdeh Yatì classes 3 times per month, unless excused for other work reasons. 100% of grade one to 12 students had the opportunity to attend Cultural Experiences six times during the 2017-18 school year. All JK-grade 8 teachers met monthly with Indigenous Language and Culture Coordinator and School Elder. High school teachers developed scheduled time for students to participate in culture camps and workshops like the Arctic Indigenous Wellness Foundation. All long-range plans and course outlines included a Dene Kede integrated component. Two professional development days were dedicated to learning about integrated planning with time dedicated for unit and lesson planning. All teachers were present and participated.

3. Assessment

Priorities in the 2017-2018 school year:	KDS gathered and organized assessment data to effectively inform our programming decisions and teachers’ lessons. To support teachers in collecting a triangulation of assessment data, we worked with a contractor and completed a number of professional development initiatives that focus on Assessment for and as learning. These assessments are not mandated at the high school level. High school teachers are responsible for developing
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Achieved results:	<p>assessments related to the courses they are teaching.</p> <ul style="list-style-type: none"> • All JK to grade 9 teachers implemented and collected assessment data three times during the 2017-18 school year, as prescribed. Due to the small sample size, it is not possible to report on these assessments. • All JK to grade 9 teachers completed 3 rounds of “Assessment to Instruction” • All high school teachers developed assessments specific to their courses and used other assessments as needed.
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4. Monthly Circle Ceremony

Priorities in the 2017-2018 school year:	KDS holds a Circle Ceremony to recognize all of our students’ hard work. Each class celebrates cultural participation, perfect attendance as well as literacy, numeracy, and physical education accomplishments.
Achieved results:	<ul style="list-style-type: none"> • All KDS teachers recognized students each month for their accomplishments in the areas of Wilhìideh language and culture, literacy, numeracy, virtues, physical education and attendance. Approximately 8 students/class.

5. KDS High School Broadening Horizon’s Trip

Priorities in the 2017-2018 school year:	Regular, consistent attendance remains the biggest challenge for our high school students. In order to encourage regular attendance, we organized a year-end trip. Students fundraised throughout the year. To participate in this trip, students were required to maintain good academic standing (pass all of their courses), maintain a positive attitude and attend school 80% of the time.
Achieved results:	<ul style="list-style-type: none"> • KDS students, who met the travel requirements, traveled to Ontario and Quebec in May 2018. Due to small population size, we cannot report on numbers.

6. Daily Phone Calls Home

Priorities in the 2017-2018 school year:	KDS staff continued to make daily phone calls to and provide support to families where needed. This daily contact with families helps them to know that their children and their children’s education are priorities at KDS. The calls are made every day at 9:30 am and are recorded for attendance purposes. For families who struggle with attendance, we work closely to provide supports tailored to their needs.
Achieved results:	<ul style="list-style-type: none"> • Barring staff absences, attendance phone calls were made daily and recorded. • KDS families were reminded that their children are missed when not at school, strengthening the relationship between school and families. • Student absences were excused and student location confirmed for safety.

7. Transportation

Priorities in the 2017-2018 school year:	KDS provided transportation to approximately 55 students living in Yellowknife using a small school bus and a 15-passenger van, without any costs to families. KDS has provided transportation for families since 1999.
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Achieved results:

- KDS students, living in Yellowknife, had access to transportation to and from school. This makes it easier for families living in YK to access KDS.

8. Breakfast and Snack Program

Priorities in the 2017-2018 school year: Since 2010, KDS has provided students with a formal breakfast program. It is a very simple menu of cereal and yogurt with fruit being offered at 10:30 for snack. With the generous support of a local business who donates eggs KDS is able to offer hot breakfast 4 times per month. This program ensures that students start their day with a full stomach.

Achieved results:

- All KDS students have access to a healthy breakfast and snack daily.
- The majority of students participate in the KDS food program, formal participation rates are not maintained.

9. Active After School

Priorities in the 2017-2018 school year: Our school delivered a wide variety of Active After School Programs including a widely successful skiing program (over 30 skiers), mountain biking, snowboarding and a variety of other sporting events. Participation rates are difficult to maintain as transportation and number of volunteers affect the number of students who may participate.

Achieved results:

- KDS students had opportunities to participate in after school programming like skiing, mountain biking, snowboarding, soccer, volleyball, archery and table tennis.
- KDS staff volunteered their time to make afterschool activities possible.

10. Participation in Sporting Events

Priorities in the 2017-2018 school year: KDS participated in a wide variety of sporting events and trips. Students traveled for soccer, volleyball, badminton, table tennis, cross country running and track and field. They also attend a number of tournaments in Yellowknife. Participation in these activities was dependent upon students' regular attendance, positive attitude in school and academic success.

Achieved results:

- KDS students had multiple opportunities to participate in sports like volleyball, soccer, track and field, archery and more. All students have the opportunity to participate in school sports. Depending on the popularity of the sport and number of students in each age category, approximately 75% of students participated in sports teams.
- Students who participated in these activities demonstrated regular attendance and positive attitudes towards life and learning.

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 below provide details on budgeted and actual General School, Inclusive Schooling, and Aboriginal Language staff for the 2017-18 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										
	K'alemi Dene School	0.25	9.9	0.25	0.4	1.08	0.25	0	0	0	12.13
	TOTAL	0.25	9.9	0.25	0.4	1.08	0.25	0	0	0	12.13
	K'alemi Dene School	0.25	10.25	0	0	1	0	0.7	0.8	0.5	13.75
	TOTAL	0.25	10.25	0	0	1	0	0.7	0.8	0.5	13.75

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

Please see the 2017-18 budget and audit for the increase in staffing.

Table 5: Budgeted and Actual Person Years for Inclusive Schooling and Aboriginal Language Staff.

School	Inclusive Schooling (IS) Staff										Aboriginal Language (AL) Staff			
	Regional IS Coordinator		Program Support Teachers ³		Support Assistants		Wellness Counsellors		Magnet Facilities		Total IS Staff		Total AL Staff	
	B [‡]	A ^{**}	B	A	B	A	B	A	B	A	B	A	B	A
Regional office														
K'alemi Dene School	0.5	0.5	1.0	1.0	1.68	3.0	0.25	0	n/a	n/a	3.43	4.5	1.77	2.5
TOTAL	0.5	0.5	1.0	1.0	1.68	3.0	0.25	0	n/a	n/a	3.43	4.5	1.77	2.5

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

Table 6: Compliance of Program Support Teachers and Support Assistants staffing with the *Ministerial Directive on Inclusive Schooling*, by school.

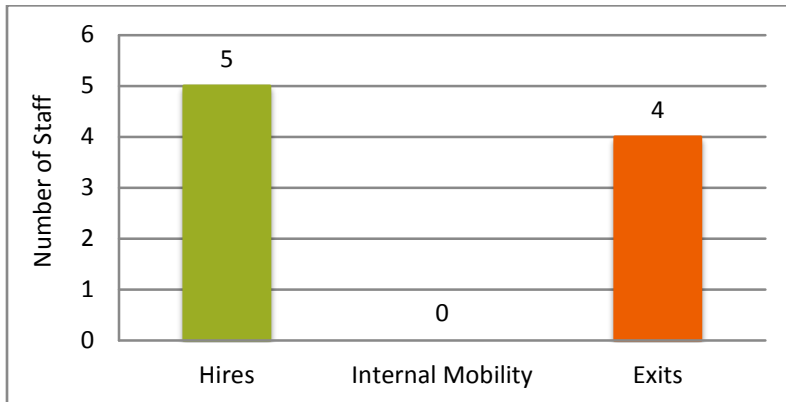
	Program Support Teachers	Support Assistants	Where not in compliance:	
			Reason(s) for noncompliance	Strategies used to mitigate effects of noncompliance
K'alemi Dene School	<input checked="" type="checkbox"/> Compliant <input type="checkbox"/> Noncompliant	<input checked="" type="checkbox"/> Compliant <input type="checkbox"/> Noncompliant		

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 Ndilo District Education Authority for the 2017-18 school year. Hires include all staffing actions that result in education staff entering Ndilo District Education Authority.. Exits include all staffing actions that result in education staff leaving Ndilo District Education Authority.

Figure **[Number]**: Education Staffing Actions.



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

Five staff members were hired for the 2017-18 school year to replace exiting and transferring staff. Positions included: two classroom teachers, one program support teacher, one educational assistant and one language instructor. There was no internal mobility during the 2017-18 school year. At the end of the year, there was a combination of staff members going on different types of leaves and exiting. Based on School Funded Formula and the needs of our students and families, the Ndilo District Education Authority will continue to hire as needed. The Ndilo District Education Authority is fortunate to use the resources of Yellowknife Education District No. 1 when hiring.

Completion of Staff Evaluations

All education staff is required to undergo evaluations as per Minister's *Direction on Evaluation and the Promotion of Professional Growth For Teachers in Northwest Territories Schools* (2004) and *Direction on Principal Growth and Evaluation in the Northwest Territories* (2012). Evaluations are important in developing individual staff growth plans. In 2017-2018 school year, two of education staff in Ndilo District Education Authority underwent performance reviews. Table 7 shows details on the number of planned and actual evaluations of education staff who were in their evaluation year in 2017-2018.

Table 7: Education staff that underwent evaluations in 2017-2018 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
2		2	100%

Appendix A: Audited Financial Statements

**K'alemi Dene School
(Ndilo District Education Authority)**

Consolidated Financial Statements

June 30, 2018

K'alemi Dene School
(Ndilo District Education Authority)

Consolidated Financial Statements

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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 2017-18 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
Cecilie Beaulieu	Vice Chair Person
Muriel Betsina	Trustee
Sarah Erasmus	Trustee
George Goulet	Trustee
Nyra Mackenzie	Trustee
Vacant Position	Trustee

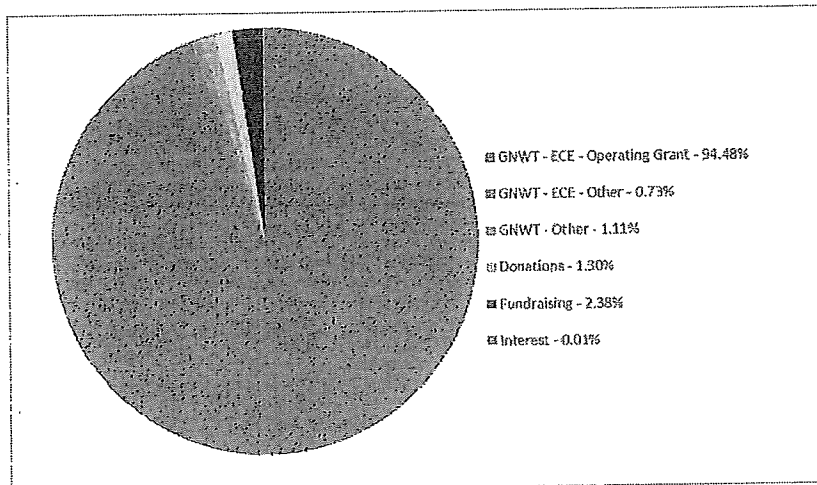
Dettah District Education Authority Administration:

Metro Huculak	Superintendent of Yellowknife Education District No. 1
Meagan Wowk	Principal of K'alemi Dene School

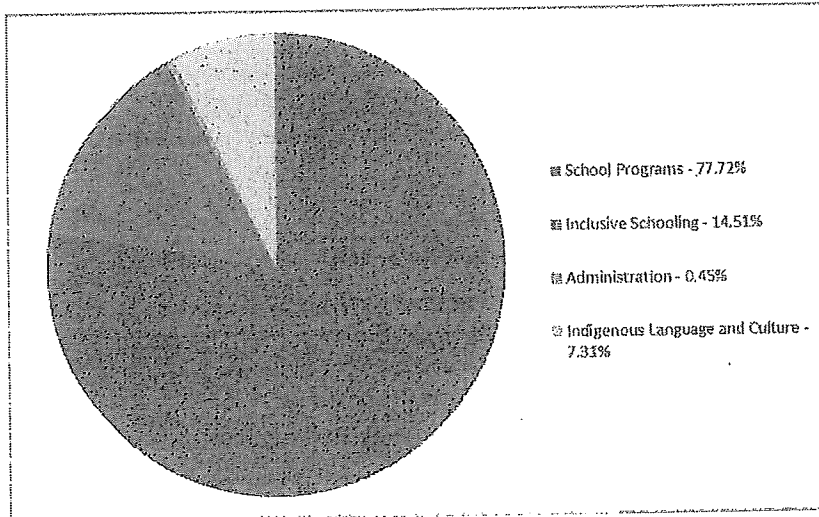
Key Financial Highlights

- In 2017-18, KDS had an enrollment of 111 full time students from junior kindergarten to grade 12. For the past 5 years enrollment has fluctuated between 105 to 115 students.
- The NDEA has a surplus of \$851,734. This increased from \$691,635 in 2017. 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. Some positions are funding by ECE's school funding formula, but the NDEA feels these positions are required to deliver quality programming like the Food Service Assistant and Resiliency and Leadership Coordinator.
- KDS has a low turnover rate for staff with approximately 75% of staff remaining for the new year.
- The school has 8 classrooms with varying grade levels. All classrooms are multi-grade splits.
- KDS was able to lower its expenditures in the school program budget which helped cover overages in both Inclusive Schooling and Indigenous Language and Culture expenditures.

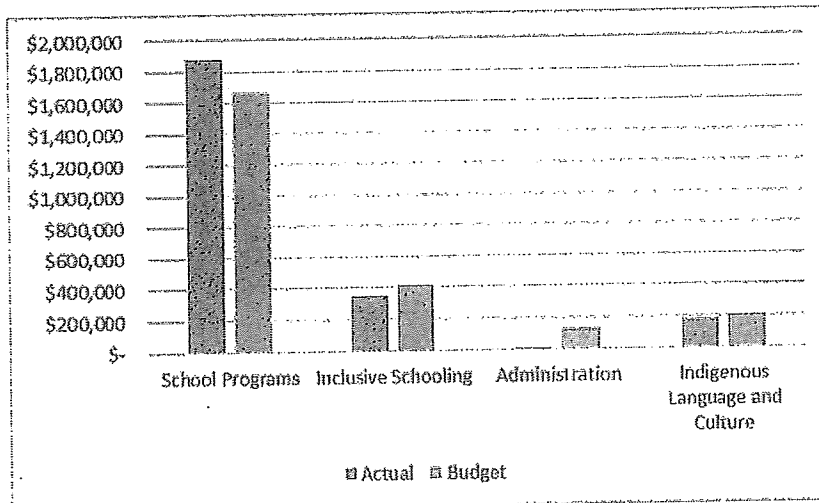
Operating Revenue for the NDEA in 2018



Expenditures by program for the NDEA in 2018



Operating expenditure actuals compared to budget for NDEA in 2018



NDEA Enrolment (FTE) by school and by grade as of September 30, 2017

School	Grades													
	JK	K	1	2	3	4	5	6	7	8	9	10	11	12
KDS	7	11	9	10	9	7	11	7	8	7	4	5	12	3
DEA Total	7	12	9	10	9	7	11	7	8	7	4	5	12	3

During the 2017-18 school year, the NDEA employed:

Positions	Number of staff
Classroom Teachers	8.5
Language Instructor/Elder*	0.5
Indigenous Language and Culture Coordinator	1
PST	1
Educational Assistants	3
Food Service Assistant*	0.7
Bus Driver*	0.7
Custodian*	0.7
Resiliency Coordinator*	1
Administrative Assistant	1
Principal/Regional Inclusive Coordinator	1
Total NDEA Staff	19.1

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, Indigenous Language and Culture Coordinator and Language Instructor. 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.

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 is exploring to the viability of a Flexible Schedule High 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. 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.

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 Ndilo 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.

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 decreased from \$1,418,537 to \$1,387,766. This year the net financial assets (financial assets less liabilities) were \$847,438 compared to \$686,653 in the prior year.

The Authority had an operating surplus of \$160,099 for the year. This surplus is mainly attributed a decrease in salary expenditures. The Authority managed to decrease its expenditures from the prior year by more than the revenue decrease, resulting in an operating surplus in 2018 instead of the operating deficit in 2017. The accumulated surplus at year end is \$851,734.

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 decreased from \$623,740 to \$449,904. The decrease is a result of the Authority having newer, less experienced staff that would not be as high on the salary grid compared to 2017.

In 2018, the NDEA received 95% of its funding from the GNWT. The core funding increased from \$2,391,000 to \$2,438,063 in the current year. Other revenue in the current year of funding mainly consists of donations and fundraising efforts for high school travel.

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, 2018

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 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

 Superintendent
Metro Huculak

September 27, 2018

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 Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of K'alemi Dene School ("the Education Authority"), which comprise of the consolidated statement of financial position as at June 30, 2018, and the consolidated statements of operations, changes in net assets, and cash flows for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

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

Auditors' Responsibility

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

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

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



Independent Auditors' Report (continued)

Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Education Authority as at June 30, 2018, and the results of its operations, changes in net assets and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Report on Other Legal and Regulatory Requirements

We further report, in accordance with the *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 K'alemi Dene School, 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 K'alemi Dene School.

**Yellowknife, Northwest Territories
September 27, 2018**

Crowe MacKay LLP
Chartered Professional Accountants

K'alemi Dene School
(Ndilo District Education Authority)

Consolidated Statement of Financial Position

As at June 30, **2018** **2017**

Financial Assets

Cash and cash equivalents (Note 4)	\$ 1,305,675	\$ 1,307,886
Portfolio investments (Note 7)	76,500	66,500
Due from Government of Canada (Note 13)	5,116	43,651
Accounts receivable (Note 8)	475	500

1,387,766 **1,418,537**

Liabilities

Accounts payable and accrued liabilities (Note 10)	50,499	74,362
Payroll liabilities (Note 10)	449,904	623,740
Leave and termination benefits (Note 17)	39,925	33,782

540,328 **731,884**

Net Assets

847,438 **686,653**

Non-Financial Assets

Prepaid expenses (Note 20)	4,296	4,982
----------------------------	-------	-------

Accumulated Surplus


\$ 851,734 **\$ 691,635**


Represented By:

Operating Fund	\$ 851,734	\$ 691,635
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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)

Consolidated Statement of Operations

For the year ended June 30,	2018	2018	2017
	Budget (unaudited)	Actual	Actual
Revenue			
Government of the Northwest Territories (GNWT)			
ECE Regular contributions	\$2,423,062	\$2,438,063	\$2,391,000
ECE Other contributions (Note 31)	-	18,864	12,320
Total ECE	-	2,456,927	2,403,320
GNWT Other contributions (Note 32)	-	28,566	27,300
Education authority generated funds			
Donations	-	33,480	48,960
Fundraising	-	61,317	65,281
Recovery from YKDFN	-	-	118,046
Interest income	-	224	-
	2,423,062	2,580,514	2,662,907
Expenditures			
School programs (Schedule 1)	1,667,475	1,881,245	1,957,890
Inclusive schooling (Schedule 2)	416,182	351,292	436,102
Administration (Schedule 1)	133,000	10,853	28,428
Indigenous Language and Culture (Schedule 3)	206,267	177,025	226,239
	2,422,924	2,420,415	2,648,659
Operating surplus before other items	138	160,099	14,248
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	138	160,099	14,248
Opening accumulated surplus	691,635	691,635	677,387
Closing accumulated surplus	\$ 691,773	\$ 851,734	\$ 691,635

K'alemi Dene School
(Ndilo District Education Authority)

Consolidated Statement of Changes in Net Assets

For the year ended June 30,	2018	2017
Operating surplus	\$ 160,099	\$ 14,248
Change in prepaid expenses	686	(4,982)
Increase in net assets	160,785	9,266
Net assets, beginning of year	686,653	677,387
Net assets, end of year	\$ 847,438	\$ 686,653

K'alemi Dene School
(Ndilo District Education Authority)

Consolidated Statement of Cash Flows

For the year ended June 30,	2018	2017
Cash provided by (used in):		
Operating Activities		
Operating surplus	\$ 160,099	\$ 14,248
Change in non-cash assets and liabilities		
Decrease (increase) in accounts receivable	25	110,153
Increase (decrease) in accounts payable and accrued liabilities	(23,862)	71,609
Increase (decrease) in payroll liabilities	(173,837)	(360,662)
Increase (decrease) in leave and termination benefits	6,143	33,782
Decrease (increase) in amounts due from Government of Canada	38,535	(10,285)
Decrease (increase) in prepaid expenses	686	(4,982)
	(152,310)	(160,385)
Cash provided by (used in) operating transactions	7,789	(146,137)
Investing Activity		
Acquisition of portfolio investments	(10,000)	(66,500)
Increase (decrease) in cash and cash equivalents	(2,211)	(212,637)
Cash and cash equivalents, beginning of year (Note 4)	1,307,886	1,520,523
Cash and cash equivalents, end of year (Note 4)	\$ 1,305,675	\$ 1,307,886

K'alemi Dene School

Schedule 1 Consolidated Details of Expenditures

For the year ended June 30,		2018	2018	2017				
	School Programs (Schedule 1)	Inclusive Schooling (Schedule 2)	Administration (Schedule 1)	Indigenous Language and Culture Programs (Schedule 3)	Total	Budget (unaudited)	Total	
Salaries								
Teachers' salaries	\$ 916,432	\$ 206,629	\$ -	\$ 122,747	\$ 1,245,808	\$ 1,785,816	\$ 1,313,074	
Instruction assistants	121,945	61,160	-	6,047	189,152	-	249,020	
Non-Instructional staff	229,050	-	-	3,915	232,965	171,250	215,849	
Board/Trustee honoraria	2,050	-	5,275	1,200	8,525	18,000	11,938	
Total Salaries	1,269,477	267,789	5,275	133,909	1,676,450	1,975,066	1,789,881	
Employee Benefits								
Employee benefits and allowances	187,727	61,439	-	19,554	268,720	16,858	293,251	
Leave and termination benefits	4,336	1,084	-	723	6,143	-	33,782	
Total Employee Benefits	192,063	62,523	-	20,277	274,863	16,858	327,033	
Services Purchased or Contracted								
Advertising/printing/publishing	-	-	-	-	-	-	2,594	
Electricity	2,670	-	-	-	2,670	-	2,810	
Insurance and permits	6,688	-	-	50	6,738	-	1,614	
Interest and bank charges	164	-	942	-	1,106	-	1,147	
Maintenance and repairs	31,190	-	-	300	31,490	71,000	65,299	
Other contracted services	-	-	-	-	-	10,000	1,008	
Postage/communication	10,333	-	-	-	10,333	10,000	8,943	
Professional/technical services	93,486	15,370	3,789	18,322	130,967	150,000	147,338	
Rentals/leases	21,330	-	-	-	21,330	25,000	15,123	
Student transportation (busing)	21,116	-	-	-	21,116	-	21,728	
Travel	36,521	164	145	64	36,894	-	48,854	
Bad debts expense (recovery)	500	-	-	-	500	-	-	
Water/sewage	-	-	-	-	-	-	1,337	
Total Services Purchased or Contracted	223,998	15,534	4,876	18,736	263,144	266,000	317,795	
Total Materials/Supplies/Freight	195,707	5,446	702	4,103	205,958	165,000	213,950	
Total Expenditures	\$ 1,881,245	\$ 351,292	\$ 10,853	\$ 177,025	\$ 2,420,415	\$ 2,422,924	\$ 2,648,659	

K'alemi Dene School

**Schedule 2
Details of Inclusive Schooling Expenditures**

For the year ended June 30, 2018

	General Inclusive Schooling	Total
Salaries		
Program support teachers	\$ 206,629	\$ 206,629
Support assistants	61,160	61,160
	267,789	267,789
Employee Benefits	62,523	62,523
Services Purchased/Contracted		
Professional/technical services	15,370	15,370
Travel	164	164
	15,534	15,534
Materials/Supplies/Freight	5,446	5,446
Total	\$ 351,292	\$ 351,292

K'alemi Dene School**Schedule 3****Details of Indigenous Language and Culture Program Expenditures**

For the year ended June 30, 2018

	Student Instruction	Total
Salaries		
Teachers' salaries	\$ 122,747	\$ 122,747
Language consultants	6,047	6,047
Instruction assistants	3,915	3,915
Non-instructional staff	1,200	1,200
	133,909	133,909
Employee Benefits	20,277	20,277
Services Purchased/Contracted		
Insurance and permits	50	50
Maintenance and repairs	300	300
Professional/technical services	18,322	18,322
Travel	64	64
	18,736	18,736
Materials/Supplies/Freight	4,103	4,103
Total	\$ 177,025	\$ 177,025

K'alemi Dene School

Schedule 4 Indigenous Language and Culture

For the year ended

	July 1, 2017 to March 31, 2018	April 1, 2018 to June 30, 2018	Total
Revenue			
GNWT Education, Culture and Employment	\$ 123,795	\$ 71,429	\$ 195,224
GNWT Health and Social Services	-	2,150	2,150
	123,795	73,579	197,374
Expenditures			
Salaries	81,108	52,801	133,909
Employee benefits	10,639	12,839	23,478
Services purchased/contracted	13,357	6,669	20,026
Materials/supplies/freight	1,403	1,410	2,813
	106,507	73,719	180,226
Surplus (deficit)	\$ 17,288	\$ (140)	\$ 17,148

K'alemi Dene School
(Ndilo District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2018

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

(b) Cash and Cash Equivalents

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

(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 and accounts receivable.

Financial liabilities subsequently measured at amortized cost include accounts payable and accrued liabilities and payroll liabilities.

June 30, 2018

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, 2018

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 \$40,468 (2017 - \$43,781).

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 Consolidated Statement of Operations. The fair value of these services is \$20,500 (2017 - \$21,500).

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.

K'alemi Dene School
(Ndilo District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2018

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 consolidated financial statements reflects the Minister approved budget for the school year.

(h) Measurement Uncertainty

The preparation of these consolidated financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the amounts of revenue and expenses during the period. Actual results could differ from 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, 2018

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 Consolidated 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, 2018

2. Significant Accounting Policies (continued)

(p) Liability for Contaminated Sites

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.

Operations and Maintenance: pertains to the operation and maintenance of all YCS buildings and maintenance shop facilities.

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

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, 2018.

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.

K'alemi Dene School
(Ndilo District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2018

3. Future Accounting Changes

Restructuring Transactions, Section PS 3430

This new section establishes standards on how to record assets, liabilities, revenues and expenses related to restructuring transactions as well as disclosure requirements for the recipient and transferor. This Section applies to fiscal years beginning on or after April 1, 2018. Earlier adoption is permitted. The impact of the transition to these accounting standards is being reviewed by management.

Foreign Currency Translation, Section PS 2601

This section is replacing existing Section PS 2600, Foreign Currency Translation. Governments should adopt Section PS 2601 in the same fiscal year Section PS 3450, Financial Instruments, is adopted. This Section is effective for fiscal periods beginning on or after April 1, 2019. Earlier adoption is permitted. The impact of the transition to these accounting standards has been reviewed by management and is not considered significant.

Student Activity Funds

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

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 \$76,500 one-year guaranteed investment certificate (GIC) with the Royal Bank of Canada (RBC). The GIC has an interest rate of 0.500% (2017 - 0.500%) per annum and matures on July 26, 2018.

8. Accounts Receivable

	Accounts Receivable 2018	Allowance 2018	Net 2018	Net 2017
Due from GNWT	\$ 475	\$ -	\$ 475	\$ 500

K'alemi Dene School
(Ndilo District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2018

9. Inventories

The Education Authority does not have inventories.

10. Accounts Payable and Accrued Liabilities

	2018	2017
Trade	\$ 50,499	\$ 74,362
Payroll liabilities	449,904	623,740
	\$ 500,403	\$ 698,102

11. Deferred Revenue

The Education Authority does not have deferred revenue.

12. Contribution Repayable

The Education Authority does not have contribution repayable.

13. Due from and (to) the Government of Canada

	2018	2017
Goods and Services Tax receivable	\$ 5,116	\$ 43,651

14. Capital Lease Obligations

The Education Authority does not have capital lease obligations.

K'alemi Dene School
(Ndilo District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2018

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 \$166,787 for January 2018, and \$165,077 for January 2017. The maximum monthly contributions is \$2,944 for January 2018, and \$2,914 for January 2017.

NEBS is an employer owned program and as such the Education Authority will be liable for its portion of any shortfall. The Plan serves 3,033 Employee Members and 107 Employer Members (total active, disabled and on leave 1,863).

As of January 1, 2018, the excess (deficiency) of actuarial value of net assets over actuarial present value of defined benefits is estimated to be \$24,000,000 - funded ratio 113% (2017 - \$16,600,000 and 110%) on a going concern valuation basis. The Plan had a solvency ratio deficiency of \$110,840,600 and a solvency ratio of 66.0%. 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.

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, 2018

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, 2017 to June 30, 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, 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 Education Authority.

	Severance and Removal	Compensated Absences	2018	2017
Changes in Obligation				
Accrued benefit obligation, beginning of year	\$ 29,144	\$ 8,750	\$ 37,894	\$ 27,417
Current period benefit cost	3,364	916	4,280	3,959
Interest accrued	1,036	315	1,351	972
Benefits payments	-	-	-	(174)
Actuarial (gains)/losses	(3,436)	(714)	(4,150)	4,112
Plan amendments	-	-	-	1,608
Accrued benefit obligation, end of year	30,108	9,267	39,375	37,894
Unamortized net actuarial gain/(loss)	112	438	550	(4,112)
Accrued benefit liability	\$ 30,220	\$ 9,705	\$ 39,925	\$ 33,782

K'alemi Dene School
(Ndilo District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2018

17. Post Employment Benefits (continued)

	Severance and Removal	Compensate d Absences	2018	2017
Benefit expenses				
Current service cost	\$ 3,364	\$ 946	\$ 4,310	\$ 3,958
Interest costs	1,036	315	1,351	972
Amortization of actuarial gains	473	39	512	-
	\$ 4,873	\$ 1,300	\$ 6,173	\$ 4,930

The discount rate used in the 2018 fiscal year to determine the accrued benefit obligation was an average of 3.8% (2017 - 3.3%). The expected payments during the next ten fiscal years are:

	Severance and Removal	Compensated Absences	Total
2019	\$ 2,431	\$ 236	\$ 2,667
2020	2,964	477	3,441
2021	3,890	1,078	4,968
2022	4,072	998	5,070
2023	3,731	824	4,555
2024-2028	18,114	4,646	22,760
	\$ 35,202	\$ 8,259	\$ 43,461

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

	2018	2017
Vehicle licenses and insurance	\$ 4,296	\$ 4,982

K'alemi Dene School
(Ndilo District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2018

21. GNWT Tangible Capital Assets Provided At No Cost

	Cost	Accumulated Amortization	2018 Net Book Value	2017 Net Book Value
Buildings	\$ 9,066,125	\$ 1,926,551	\$ 7,139,574	\$ 7,366,227

Rent expense of \$226,653 (2017 - \$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, 2018

	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, 2018

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 consolidated 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 consolidated financial statements are summarized in this note.

	2018	2017
Due to related parties		
Payroll liabilities		
Yellowknife Education District #1	\$ 416,876	\$ 595,701

	Accounts receivable 2018	Allowance 2018	Net 2018	Net 2017
Due from related parties				
Accounts receivable				
Government of the Northwest Territories				
Department of Health and Social Services	475	-	\$ 475	\$ 500

	2018	2017
Revenue from related parties		
Government of the Northwest Territories		
Department of Education, Culture and Employment	\$ 2,456,927	\$ 2,403,320
Department of Environment and Natural Resources	8,000	8,000
Department of Municipal and Community Affairs	16,800	19,300
Health and Social Services	3,766	-
Total revenues from related parties	\$ 2,485,493	\$ 2,430,620

	2018	2017
Expenses paid to related parties		
Aurora College	\$ 200	\$ 200
E'cole JH Sissons	285	-
E'cole Sir John Franklin High School	250	-
Yellowknife Education District #1	1,729,113	1,855,345
Total expenses to related parties	\$ 1,729,313	\$ 1,855,545

K'alemi Dene School
(Ndilo District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2018

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 19, 2017 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, 2018

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:

	2018
Cash and cash equivalents	1,305,675
Portfolio investments	76,500
Due from Government of Canada	5,116
Accounts receivable	475
Maximum credit risk exposure	<u>1,387,766</u>

At March 31, 2018, 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, 2018 receivables from one customer comprised 100% (2017 - 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, 2018

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 \$540,328 (2017 - \$731,884).

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	\$ 1,305,675	\$ -	\$ -	\$ -
Portfolio investments	76,500	-	-	-
Due from the government of Canada	5,116	-	-	-
Accounts receivable	475	-	-	-
Total assets	\$ 1,387,766	\$ -	\$ -	\$ -
Total assets - prior year	\$ 1,418,537	\$ -	\$ -	\$ -
Financial liabilities	Up to 6 months	6 months to 1 year	1 to 5 years	Over 5 years
Accounts payable and accrued liabilities	\$ 50,499	\$ -	\$ -	\$ -
Payroll liabilities	449,904	-	-	-
Leave and termination benefits	39,925	-	-	-
Total liabilities	\$ 540,328	\$ -	\$ -	\$ -
Total liabilities - prior year	\$ 731,884	\$ -	\$ -	\$ -
Net total	\$ 847,438	\$ -	\$ -	\$ -
Net total - prior year	\$ 686,653	\$ -	\$ -	\$ -

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, 2018

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 \$76,500 (2017 - \$66,500). 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 2018	Actual 2017
Compensation	\$ 1,991,924	\$ 1,951,313	\$ 2,116,914
Materials and freight	165,000	205,958	213,950
Services purchased/contracted	266,000	263,144	317,795
	\$ 2,422,924	\$ 2,420,415	\$ 2,648,659

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 consolidated 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, 2018

31. ECE Other Contributions

	2018	2017
Government of the Northwest Territories, Department of Education, Culture and Employment		
Community Support	\$ 13,000	\$ -
Fundraising	-	4,500
Self Regulation	-	5,300
Drop the Pop	-	1,811
Labour Market Agreement for Persons with Disabilities	4,000	-
Other	1,864	709
	\$ 18,864	\$ 12,320

32. GNWT Other Contributions

	2018	2017
Department of Municipal and Community Affairs		
After School Activity Program	\$ 16,800	\$ 15,300
Youth Contributions Program	-	4,000
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	1,616	-
Spring on the Land Camp	2,150	-
	\$ 28,566	\$ 27,300

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 Divisional Education Council Annual Report for 2017-2018 School Year

September 28, 2018



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Purpose of the Annual Report

The Sahtu Divisional Education Council Annual Report for the 2017-2018 school year was prepared in compliance with the *Financial Administration Act* that requires NWT Education Bodies to report on their operations, compliance to educational directives, and implementation of activities and initiatives in line with the GNWT Mandate and the Minister of Education's direction.

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: 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 2017-2018 Operating Plan that was approved by the Minister on September 28, 2018 and tabled in the Legislative Assembly on October 12.

Sahtu Divisional Education Council Operating Environment

School Profiles and Student Enrolment

Sahtu Divisional Education Council consists of 5 schools that housed approximately 556 students in 2017-2018 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, including Nai?e?a 15 instruction 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, including Nai?e?a 15 instruction for high school credits

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

Table 1: Sahtu Divisional Education Council School Profiles 2017-2018



School	Community	Grades Offered	Student Enrolment (FTE) ¹	Teaching Staff (PY) ²
Colville Lake School	Colville Lake	JK - 12	58.25	6
Ehtseo Ayha School	Deline	JK - 12	107.50	9
Chief T'Selehye School	Fort Good Hope	JK - 12	161.50	11
Mackenzie Mountain School	Norman Wells	JK - 12	153	14
Chief Albert Wright School	Tulita	JK - 12	101.50	11

Table 2: Student enrolment (FTE) by school and by grade as of September 30, 2017

School	Grades													
	JK	K	1	2	3	4	5	6	7	8	9	10	11	12
Colville Lake School	5	1	4	4	3	4	6	5	1	2	12	11	.25	0
Ehtseo Ayha School	10	9	10	5	3	14	4	11	6	7	4	3	9	12.5
Chief T'Selehye School	10	9	6	5	10	10	8	12	12	7	6	13.5	19.75	19.25
Mackenzie Mountain School	14	7	13	9	9	6	10	17	17	8	9	18	8	8
Chief Albert Wright School	4	5	4	8	6	4	3	11	10	7	5	11.5	7	5
DEC Total	43	31	37	31	31	38	31	56	46	31	36	71.5	48.25	51

Student and Teacher Population

Early Development Instrument

The Early Development Instrument (EDI) is a population-based measure that assesses children's readiness to learn at school. Developed by the Oxford Center of Child Studies at McMaster University, it is used across Canada. EDI is a checklist completed by all kindergarten teachers. EDI does not diagnose children, but instead provides a snapshot of the learning readiness of groups of four and five-year olds as they get ready to enter senior kindergarten and/or grade one. The EDI measure children's development health by asking questions about the five areas of their early development – referred to by researchers as developmental domains: physical health and well-

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.

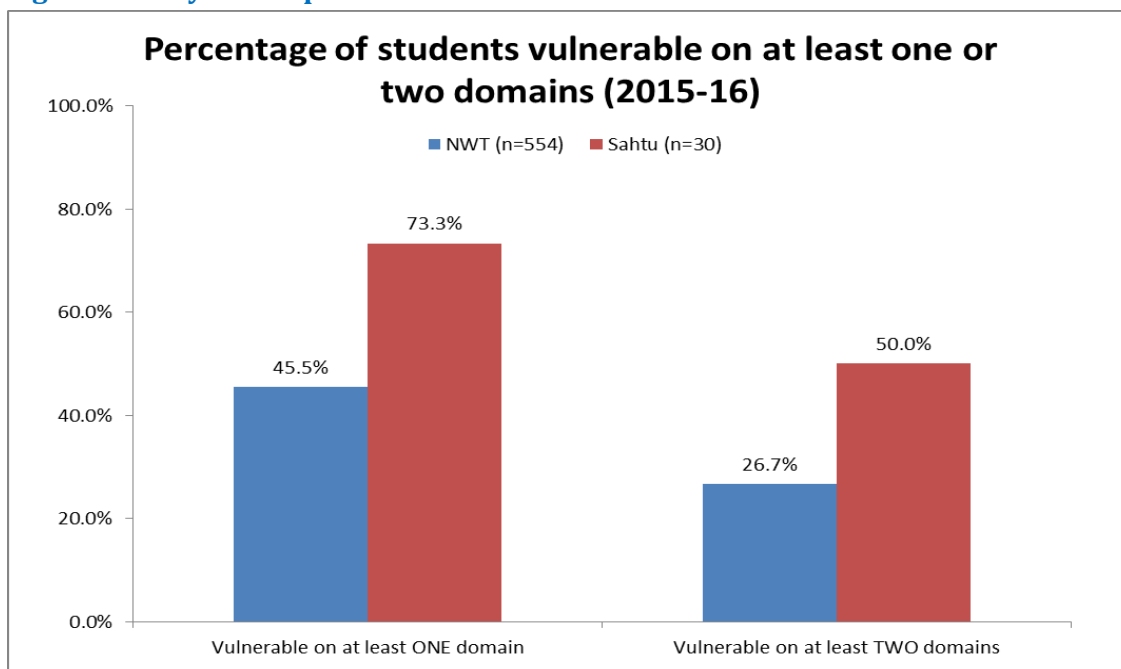


being; emotional maturity; communication skills & general knowledge; social competence; and language and cognitive development.

The results from the EDI determine the percentage of children who are ready to learn as they enter grade one and the percentage that are falling behind. The average EDI scores are divided into three segments: children falling into the bottom 10% are considered 'vulnerable' and children scoring in the lower 10% to 25% are considered 'at risk'. Children scoring above 25% are considered to be on track and ready to learn. These segments are based on established norms for child development across Canada. Vulnerable refers to the portion of children, which, without additional support and care, may experience future challenges in school and society. In the context of EDI, vulnerability is a statistical definition, which can mean being behind in developmental health.

According to EDI 2015-16 results (the most recent available, see figure 1), 73.3% and 50.0% of kindergarten students were reported as being vulnerable on at least one and two domains respectively. Vulnerability rates on at least one and two domains for students in the Sahtu Region were above the NWT averages.

Figure 1: Early Development Instrument Results for Sahtu DEC and NWT



From the EDI 2017-18 results (see **Figure 1**), we see that 73 % of Kindergarten students were reported as being vulnerable on at least one domain and 50 % were reported vulnerable on two domains. This puts the vulnerability rate of our region above the NWT average.

³ *Vulnerable* refers to the portion of children which, without additional support and care, may experience future challenges in school and society. In the context of the Early Development Instrument, *vulnerability* is a statistical definition which can mean being behind in developmental health.

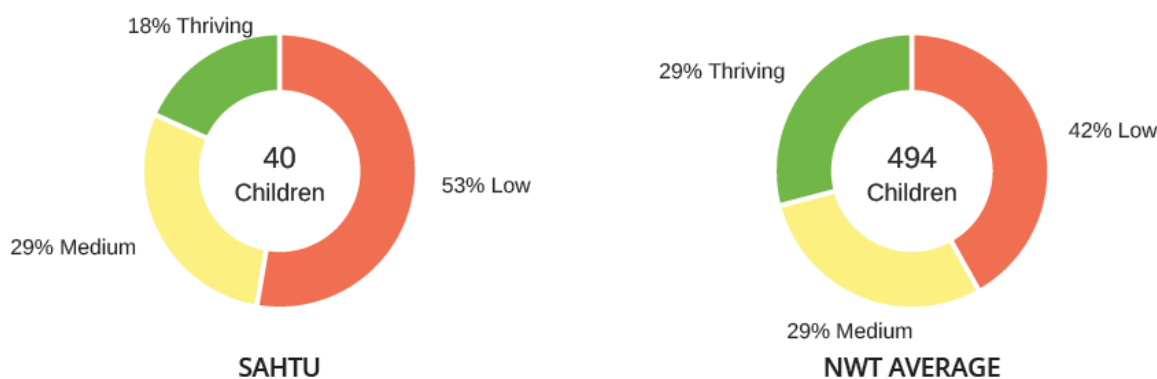


Middle Years Development Instrument

The Middle Years Development Instrument (MDI) is a population-based measure that uses a self-report survey to ask students in Grades 4 and 7 about their thoughts, feelings and experiences in school and in their community. The work is managed by researchers at the Human Early Learning Partnership (HELP) at UBC. MDI includes questions that are linked to three areas of students' development: well being; health; and academic achievement. The Well-Being Index focuses on critical areas of student development: optimism, happiness, self-esteem, absence of sadness, and general health. Scores from these areas are combined to correspond to three categories of Well-Being: 'Thriving' (green), 'Medium to High' (yellow), and 'Low' (red). The number of Grade 4 respondents for 2017-18 was too small to publish. Therefore the Sahtu Divisional Education Council only received results from the Grade 7 responses.

According to the MDI in 2017-18 results (see **Figure 2**), 18 % of students in Grade 7 in the Sahtu are considered 'thriving' on Well-Being Index, lower than the NWT average of 29% 'thriving'.

Figure 2: The Well-Being Index Results for Grade 7 Students in the Sahtu and NWT

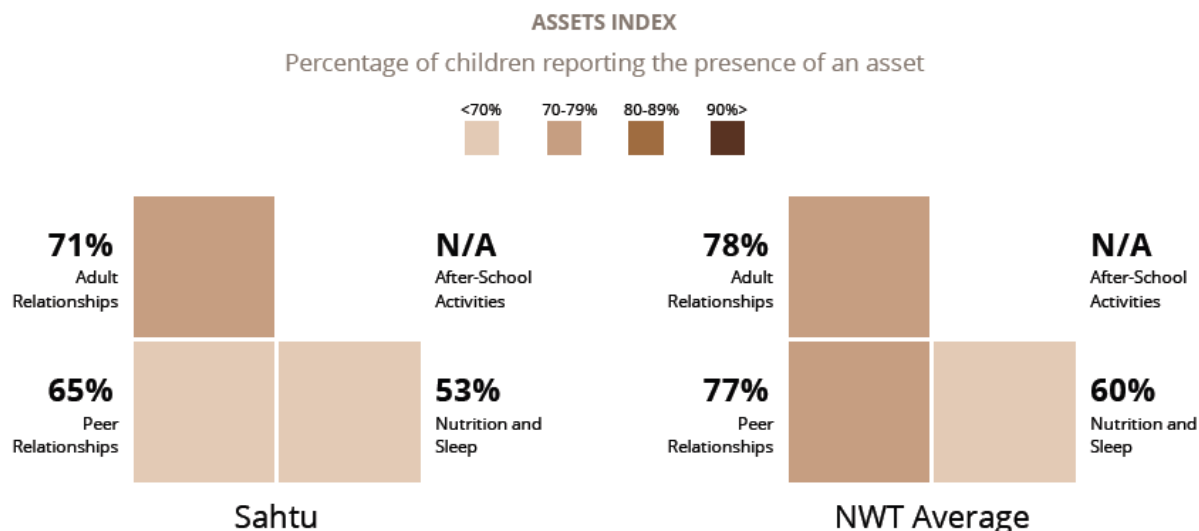


The MDI also included questions on the Assets Index. The Assets Index combines measures that highlight 4 key assets that help to promote children's positive development. Assets are positive experiences, such as adult relationships, peer relationships, nutrition & sleep, and after-school activities.

The percentages of Grade 7 students in the Sahtu (see **Figure 3**) that reported the presence of adult relationships, peer relationships, and nutrition & sleep were 71%, 65 %, and 53 % respectively. These percentages are slightly below the NWT average.



Figure 3: The Assets Index Results for Grade 7 Students in the Sahtu and NWT



Teacher Population

The teachers in the Sahtu, with some notable exceptions, tend to stay typically two to three years in their positions. For the 2018-19 year, we replaced seventeen teachers. This represents just over 30% of our teaching staff, including principals and program support teachers.

Sahtu Divisional Education Council Governance

Governance Training

There were no governance training sessions held for the DEAs or the DEC in the 2017-2018 school year. Education bodies in the Sahtu have three-year terms. DEA and DEC elections were held in October 2015 and governance training workshops were held for all DEAs and the DEC in 2016. The next elections for our DEAs and DEC are scheduled to take place in October 2018. We anticipate training workshops will take place in 2019.

In March of 2018, all DEC members did attend the Canadian Congress of Rural School Boards in Saskatoon. This congress had a significant number of speakers and sessions that were relevant and suitable for examining issues that relate to the Aboriginal education issues we face here in the Sahtu.



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 below describes the status of DEC meetings that were planned for the completed school year.

Table 3: DEC Meetings Schedule.

Meeting Number	Planned Date	Planned Location	Did the meeting take place as planned? (Yes/No)	If no, explain why.
1	Sept 27, 2017	Norman Wells	Yes	
2	Dec 5, 2017	Tulita	Yes	
3	Mar 23, 2018	Norman Wells	Yes	
4	May 23, 2018	Norman Wells	Yes	

Language, Culture and Identity

Outlined below are achievements on programs and activities implemented to support the development of language, culture and sense of identity.

Nai?e?a 15

Priorities in the 2017-2018 school year:

Two schools offered the *Nai?e?a 15* course to students to learn North Slavey language beyond Grade 9 and to earn high school credits. The two schools were Chief Albert Wright School and Ehtseo Ayha School.

Achieved results:

- 100% of students who enrolled in the course and who fulfilled attendance requirements achieved 5 high school credits for successfully completing the language and culture course
- 8 students at Ehtseo Ayha School in Deline received 5 credits
- 4 students at Chief Albert Wright School in Tulita received 5 credits
- Based on successful implementation and student success, *Nai?e?a 15* will be offered in first or second semester, or both semesters, in all five Sahtu schools in 2018/19
- Both schools successfully utilised community partnerships, third party sources of funding for on-the-land programming, and established enduring relationships with community Elders and respected community landmen for the instruction of land-based and cultural portions of the course



Cultural, Land and Arts-based Activities

Priorities in the 2017-2018 school year:

To enhance students' sense of identity and wellbeing by providing rich place-based cultural learning experiences embedded in teaching and learning

Achieved results:

- 100% of Sahtu schools provided one or more land-based cultural experiences for students such as participation in community hunting camps, high school hunting camps, duck and goose harvesting camps, ice-fishing, winter survival camps, and moose-hide tanning.
- Culturally responsive teaching is evident in 4 out of 5 schools where cultural activities such as sewing, beading, drumming, traditional singing, meat and fish preparation, and shared school/community feasts are embedded in the school routines, beyond the Aboriginal Language classroom
- 100% of Sahtu schools provide opportunities via the School Heritage Fair for students in grades 4 – 9 to select aspects of personal cultural heritage to research, present, and celebrate. Examples of 2017-2018 projects include traditional medicine, rabbit snaring, moose-hide tanning, family ancestors, Metis music and dance, preparing cultural camps, and wildlife projects.

Aboriginal Language and Culture Instructor's Program (ALCIP)

Priorities in the 2017-2018 school year:

The 2017-2018 Operating Plan detailed the successful completion of the ALCIP program in Tulita in June 2017. Based on this success, other Sahtu communities were encouraged to host a similar program in 2017-2018.

Achieved results:

- Six students in Tulita graduated from the ALCIP program in June 2017
- ALCIP was not hosted in the Sahtu in 2017-2018
- The Sahtu TLC Coordinator, through the Aboriginal Language Instructors in all five Sahtu communities, continues to provide information about the ALCIP program and to encourage interest from prospective students
- Fort Good Hope has expressed on-going interest in hosting an ALCIP program and a minimum number of students expressing interest has to be reached before formal planning can begin



Health, Wellness and Student Support

Outlined below are achievements on programs and activities implemented to support health and wellness of our students and teachers, meet diverse needs of our learners, and create an inclusive learning environment.

Fourth R

Priorities in the 2017-2018 school year:	The Fourth R program was offered in four of the five schools during the 2017-2018 school year. The Fourth R program was offered during the Health Curriculum block and which totalled approximately 28 hours of instructional time.
Achieved results:	<ul style="list-style-type: none"> • Although we were aiming to offer the Fourth R program in all five schools, we were unable to offer the training for the staff member in the one school • 85% of students in Grades 7-9 are receiving the Fourth R programming in four of the five community schools

LGBTQ2S+ Programming

Priorities in the 2017-2018 school year:	During the 2017-2018 school year, Mackenzie Mountain School is the only Sahtu school to offer LGBTQ2S+ Programming. led the region in support for the LGBTQ2S+ community through various activities, including Gay-Straight Alliance, Pride Week activities, and the promotion of a Safe and Caring School for all.
Achieved results:	<ul style="list-style-type: none"> • One school has taken the lead in support for the LGBTQ2S+ community through various activities and programs, including: Gay-Straight Alliance, Pride Week activities, and information sessions to parents, staff, and the community

Self-Regulation

Priorities in the 2017-2018 school year:	All teachers across the region to share, model, and implement effective self-regulation strategies in the classroom. School-Based Team to deeper teacher knowledge by meeting with all teachers at least once per year to examine successes and challenges of self-regulation strategies.
Achieved results:	<ul style="list-style-type: none"> • Thirteen Sahtu staff members took Mindfulness courses offered by Mindfulness School course in 2017-2018. 100% of the staff have access to the courses with 10-15% per year having enrolled in the courses. • 100% of Program Support Teachers consulted with the Occupational Therapist and/or Speech Language Pathologist at least once in 2017-2018 • The School-Based Team in each school met with teachers at least once per year to share successes and challenges of self-regulation strategies being implemented in the classroom • The Regional Inclusive Schooling Consultant and School Programs Consultant met with 85% of teachers to discuss and model self-regulation strategies during the 2017-2018 school year • Each school has a variety of self-regulation tools that can be self-selected to self-regulate. These include bikes, stand-up desks, fidgets, and other such tools.



Teaching and Learning

Outlined below are achievements on programs and activities implemented to support excellence in teaching and professional development of our educators.

Reading	
Priorities in the 2017-2018 school year:	Reading falls within the Comprehensive Literacy framework (formerly Balanced Literacy) in place in 100% of Sahtu schools since 2008. Priorities in 2017-2018 focussed building teacher capacity to teach reading and on-going initiatives in 100% of Sahtu schools to bring students' reading levels to appropriate grade level or exceed grade level.
Achieved results:	<ul style="list-style-type: none"> • 100% of Sahtu schools have at least one teacher formerly trained in Levelled Literacy Intervention (LLI). In November 2017, two more teachers received formal training in Calgary. • 100% of staff in Colville Lake received 3 days of professional development in Comprehensive Literacy from a reading and literacy contractor • 100% of JK-9 staff in Fort Good Hope received 3 days of professional development in Comprehensive Literacy from a reading and literacy contractor • Ten grade 9-12 teachers received year 1 or year 2 training in <i>Literacy Across the Disciplines</i>, where improved high school reading and writing outcomes are targeted • 100% of Sahtu JK-9 and high school English teachers received on-going in-service and support in reading and comprehensive literacy from the two regional consultants
Numeracy	
Priorities in the 2017-2018 school year:	The Sahtu's grade 1-3 numeracy and numeracy assessment initiative was expanded to include grade 4-6 teachers. Priorities included introducing and implementing numeracy assessments and data collection in mathematics for grades 1-6. Innovative approaches to teaching mathematics, daily focussed routines in numeracy, and using assessments to inform teaching and learning were targets.
Achieved results:	<ul style="list-style-type: none"> • By the spring of 2018, 100% of Sahtu grade 1-6 teachers, Program Support Teachers, and school principals had received in-service in numeracy assessments, teaching and learning using manipulatives, and curriculum-based planning in mathematics • Numeracy assessments to guide teaching and learning were introduced in 100% of grade 1-6 classrooms. Data collection was introduced. • The numeracy contractor visited 100% of Sahtu schools in the Fall and Spring and instructed teachers in daily routines within numeracy classrooms and introduced contemporary research-based approaches to enhance numeracy achievement



Literacy Across the Disciplines

<p>Priorities in the 2017-2018 school year:</p>	<p>School-based teams to support, monitor and develop <i>Literacy Across the Disciplines</i> teaching and learning approaches in grades 5-12 in all Sahtu schools.</p> <p>School teams to share successes and challenges and resources in a closed on-line forum.</p> <p>School teams to deepen teacher knowledge by having one or two teachers attend level 2 or 3 training.</p>
<p>Achieved results:</p>	<ul style="list-style-type: none"> • 50% of school teams met 2 to 3 times in the school year to collaborate • 100% of school teams identified a school plan to implement <i>Literacy Across the Disciplines</i> in grades 5-12 • 100% of school teams shared school plans, successes and challenges in a closed on-line forum. • 60% of school teams have at least one teacher with level 2 or 3 training

Whole Region Writes

<p>Priorities in the 2017-2018 school year:</p>	<p>Year 2 of the Whole Region Writes Sahtu initiative targets improved student writing, grades 1-12, as measured by shared Sahtu writing rubrics. Teacher capacity to teach writing and measure achievement using standards-based rubrics, collaboratively marked, is also targeted.</p>
<p>Achieved results:</p>	<ul style="list-style-type: none"> • Base-line data was collected in 100% of Sahtu schools in the fall 2017 • Writing achievement data was collected in 80% of schools in the winter and spring of 2018. • Collaborative marking of student writing samples took place in 80% of schools • Teachers, Program Support Teachers, and principals participated in in-service in rubrics, collaborative marking, and using data to inform instruction given by the two regional consultants through in-school meetings and virtual GoToMeetings • Ten Sahtu teachers in grades 3-6 participated in NWT rubrics development workshops by ECE (Assessment), in Norman Wells, in June 2017

Experiential Learning, Year-Round Calendars, and Alternative Scheduling

<p>Priorities in the 2017-2018 school year:</p>	<p>Experiential learning driven by student learning objectives (that are not necessarily academic, but nonetheless challenging and rigorous) allows for engagement across the learning spectrum and facilitates entry points for all students to succeed.</p>
<p>Achieved results:</p>	<ul style="list-style-type: none"> • Chief T'Selehye School continued to offer hands-on-learning and entrepreneurship in its pizza and bagel shop located in the school. Student participation in the food preparation and business of running a shop continues to build multiple skills across the curriculum • Mackenzie Mountain School and Chief Albert Wright School meet cross-curricular learning outcomes by offering catering services through their Foods programming • 100% of Sahtu schools offer cultural and <i>on-the-land</i> programming where experiential learning such as trapping, fishing and animal harvesting, and hide tanning are offered • Chief Albert Wright School continues to offer an alternate high school



program (True North) accessible to students and adults wishing to graduate. Evening hours and attendance policies that allow for students to pick up where they left off, offer students multiple ways to achieve success.

Student Outcomes and Success

Outlined below are results on programs and activities implemented to support academic achievement and to improve student attendance.

Numeracy	
Priorities in the 2017-2018 school year:	Expand curriculum-aligned numeracy assessments from grades 1-3 to grades 1-6 Expand numeracy data collection from grades 1-3 to grades 1-6
Achieved results:	<ul style="list-style-type: none"> • 100% of grade 1-6 students have their progress in numeracy monitored through teachers using curriculum-aligned formative assessments • 100% of grade 1-6 students have their growth and achievement in numeracy captured in data that can be used to improve teaching and learning
Whole Region Writes	
Priorities in the 2017-2018 school year:	Capture student writing samples three times per year to assess writing growth and achievement based on curriculum standards Collaboratively assess student writing three times per year using shared Sahtu writing rubrics
Achieved results:	<ul style="list-style-type: none"> • 100% of grade 1-12 students in 80% of Sahtu schools provided three writing samples (Fall, Winter, and Spring) for assessment based on curriculum standards • 80% of Sahtu schools collaboratively assess student writing three times per year using shared Sahtu writing rubrics
Reading	
Priorities in the 2017-2018 school year:	Continue to capture reading assessment data three times per year Continue to use reading assessment data to determine areas for intervention Continue to grow teacher capacity to address reading and literacy needs in high school students
Achieved results:	<ul style="list-style-type: none"> • 100% of students in grades 1-6 are assessed in reading three times per year (Fall, Winter, and Spring) using Fountas and Pinnell reading assessments (unless a student has already achieved level Z reading proficiency) • 60% of Sahtu schools assess reading achievement in students in grades 7-9 three times per year (Fall, Winter, and Spring) using Fountas and Pinnell reading assessments • 100% of Sahtu schools offer reading intervention (Levelled Literacy Intervention) based on reading data collected and to target specific students' reading growth



- 80% of Sahtu schools offer explicit reading instruction through daily guided reading lessons in grades 1-6, or guided reading at least three times per week.
- 100% of Sahtu schools have teams of 2 to 6 teachers trained in the *Literacy Across the Disciplines* framework and approaches to address reading deficiencies across the content areas in grades 5-12

Attendance

Priorities in the 2017-2018 school year:

Regular attendance at school (at least 90% present in a school year) is actively promoted in 100% of Sahtu schools. Individual school initiatives target the specific needs of individual schools and communities, however, shared practices include: weekly assemblies to recognize excellent attendance, weekly awards linked to excellent attendance, frequent parent contacts, daily breakfast programs, and extra-curricular events and participation linked to good school attendance.

Achieved results:

- Chief T'Selehye School attributes its very good morning attendance to the daily *Early Bird* gym activities and the daily whole-school spirit assemblies
- Mackenzie Mountain School's *Big Paw, Little Paw* program encourages older students to be positive role models and to communicate the importance of excellent attendance to younger students. The school attributes good overall attendance to this mentorship program.



Human Resources Management

School Staff Recruitment and Retention

Sahtu Divisional Education Council is responsible for ensuring that schools are resourced to meet the priorities and needs of students. Tables below provide details on budgeted and actual General School, Inclusive Schooling, and Aboriginal Language staff for the 2017-18 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	7.0		3							
	<i>Colville Lake School</i>		4.5			0.5					
	<i>Ehtseo Ayha School</i>		8.0		1.0	1.5					
	<i>Chief T'Selehye School</i>		11.0		1.0	1.5					
	<i>Mackenzie Mountain School</i>		11.0		1.0	1.5					
	<i>Chief Albert Wright School</i>		9.0		1.0	1.5					
	TOTAL	7.0	43.5		4.0	6.5					
Actual	Regional Office	7.0		3							
	<i>Colville Lake School</i>		4.5			0.5					
	<i>Ehtseo Ayha School</i>		8.0		1.0	1.5					
	<i>Chief T'Selehye School</i>		11.0		1.0	1.5					
	<i>Mackenzie Mountain School</i>		11.0		1.0	1.5					
	<i>Chief Albert Wright School</i>		9.0		1.0	1.5					
	TOTAL	7.0	43.5		4.0	6.5					

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 Aboriginal Language Staff.

School	Inclusive Schooling (IS) Staff								Aboriginal Language (AL) Staff					
	Regional IS Coordinator		Program Support Teachers ⁴		Support Assistants		Wellness Counsellors		Magnet Facilities		Total IS Staff		Total AL Staff	
	<i>B</i> †	<i>A</i> **	<i>B</i>	<i>A</i>	<i>B</i>	<i>A</i>	<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	1.5	1.5									1.5	1.5	2.75	2.75
<i>Colville Lake School</i>			1.0	1.0	0.8	0.8					1.8	1.8	1.0	1.0
<i>Ehtseo Ayha School</i>			2.0	2.0	2.0	2.0					4.0	4.0	1.9	1.9
<i>Chief T'Selehye School</i>			1.0	1.0	2.8	2.8					3.8	3.8	1.25	1.25
<i>Mackenzie Mountain School</i>			2.0	2.0	1.6	1.6					3.6	3.6	0.5	0.5
<i>Chief Albert Wright School</i>			1.0	1.0	1.2	1.2					2.2	2.2	2.0	2.0
TOTAL	1.5	1.5	7.0	7.0	8.4	8.4					16.9	16.9	9.4	9.4

Note: B† - budgeted; A** - actual.

⁴ 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.

Table 6: Compliance of Program Support Teachers and Support Assistants staffing with the *Ministerial Directive on Inclusive Schooling*, by school.

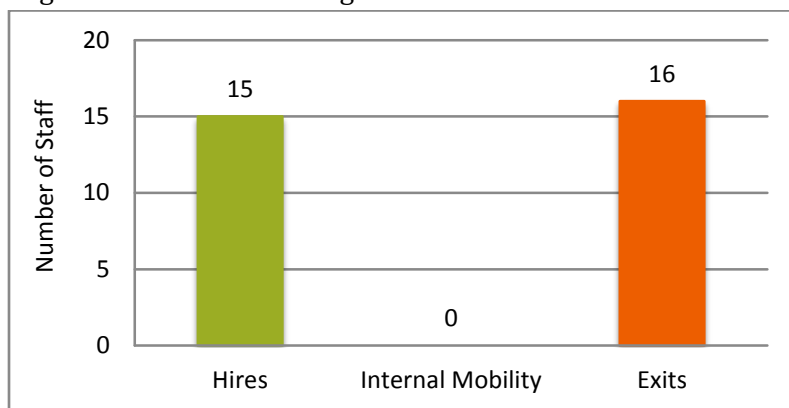
	Program Support Teachers	Support Assistants
<i>Colville Lake School</i>	Compliant	Compliant
<i>Ehtseo Ayha School</i>	Compliant	Compliant
<i>Chief T'Selehye School</i>	Compliant	Compliant
<i>Mackenzie Mountain School</i>	Compliant	Compliant
<i>Chief Albert Wright School</i>	Compliant	Compliant



Staffing Actions

Figure 4 below illustrates staffing actions for all education staff in Sahtu Divisional Education Council for the 2017-18 school year. Hires include all staffing actions that result in education staff entering Sahtu Divisional Education Council. Internal mobility includes all transfers that occur between DEAs within Sahtu Divisional Education Council. Exits include all staffing actions that result in education staff leaving Sahtu Divisional Education Council.

Figure 4 Education Staffing Actions.



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

We had 15 teachers who left their positions and moved elsewhere, all of them outside of our division. In addition, one teacher took a year of maternity leave. We replaced all of them, 15 with new hires and one with a teacher returning from education leave. Most of the attrition came from two schools.

This amount of turnover (27 %) is a little bit higher than normal for the Sahtu DEC. Over the past 21 years, our attrition rate has fluctuated between 13% and 37%.



Completion of Staff Evaluations

All education staff is required to undergo evaluations as per Minister's *Direction on Evaluation and the Promotion of Professional Growth For Teachers in Northwest Territories Schools* (2004) and *Direction on Principal Growth and Evaluation in the Northwest Territories* (2012). Evaluations are important in developing individual staff growth plans. In 2017-2018 school year, 21 of the education staff members in Sahtu Divisional Education Council underwent performance reviews. Table shows details on the number of planned and actual evaluations of education staff who were in their evaluation year in 2017-2018.

Table 7: Education staff that underwent evaluations in 2017-2018 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
22	21	21	95%

The NWTTA member who did not receive a performance evaluation for 2017-2018 left the region at the end of the school year.



Appendix A: Audited Financial Statements



Consolidated Financial Statements of

Sahtu Divisional Education Council

June 30, 2018

Sahtu Divisional Education Council

Consolidated Financial Statements

June 30, 2018

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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 2018. 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

Sally Ann Horrassi – Tulita

Angela Grandjambe – Fort Good Hope

Trudy Kochon – Colville Lake

Mary Ann Vital – Deline

Vacant – Norman Wells

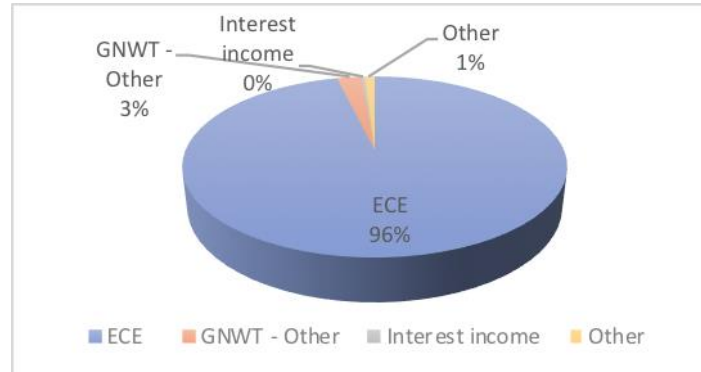
The management team of the SDEC comprised of the following;

Superintendent – Seamus Quigg

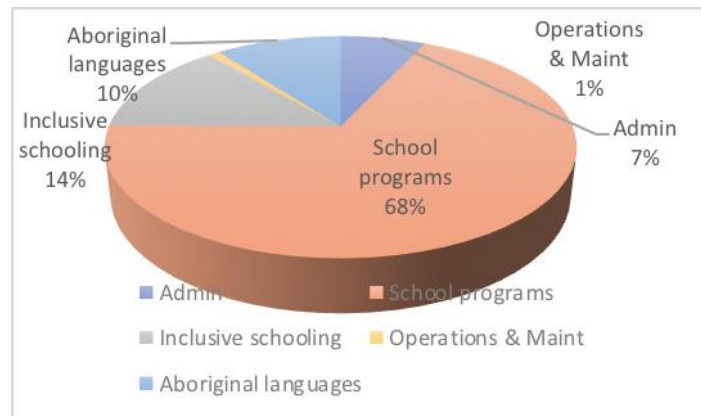
Assistant Superintendent – Renee Closs

Comptroller – Harry Cassie

Revenues



Expenditures by Program



Operating Trends Actual to Budget



Revenues exceeded expenditures for a surplus of (256\$k), (2017-(\$68k)), compared to budget (\$68k). This resulted in a surplus fund balance \$633k (2017-\$377k) as at June 30th 2018. Additional revenues of \$831k (2017-\$822k) was received resulted in additional expenses incurred compared to budget.

Revenues have been trending positively compared to budget as a result of additional revenue received during the year for new initiatives, this is consistent year over year.

Total Student/Teacher Population by Schools

2018	Students	Teachers
Mackenzie Mountain – Norman Wells	149	11.00
Chief Albert Wright - Tulita	103	8.00
Chief T' Selehye – Fort Good Hope	136	11.00
Ehtseo Ayha – Deline	111	9.00
Coville Lake – Colville Lake	63	6.00
Totals	562	45.00

Operating Environment

Strengths

Our relatively small Central Office staff of nine have good working relationships and considerable longevity.

Operational systems and procedures are in place, and because of our smaller size, we are very well represented on all territorial educational committees.

Long time staff at the board office, at the school turnover is relatively low, system and manuals in place and a reasonable surplus on hand.

Weakness

Shipping to the Sahtu region is challenging as we have no control over delivery times due to the limited methods of delivery over each season. The most economical way of shipping is via barge but this has been challenging with fewer barge due to lower than normal water levels. The alternative when this happens is to fly in supplies or wait for the winter road season.

Opportunities

There is always the need for additional funding. There is also the opportunity to explore program funding from other GNWT departments.

Threats

The community of Deline, Northwest Territories has ushered in a new era of their history, assuming self-government responsibilities on August 31st 2016. This agreement was 20 years in the making and will mean that the community can enact laws governing areas from municipal services to health and education. While education is not on the front burner at this, these discussions will eventually happen and at this time it is too soon to forecast an outcome. In the meantime, other communities are also engaging in self-government.

Imperial Oil is planning to restart production at the Norman Wells operations following the return to service of the Enbridge pipeline, which transports oil produced at the site to market. It is expected that the field will restart in October.

Financial Condition

The Sahtu DEC is stable adding a surplus in the current year (\$256k), compared to a deficit in prior year (2017, (\$51k). The closing surplus for the end of the fiscal year June 30, 2018 is \$633k (2017, \$377k).

Accumulated surplus (deficit) is comprised of the following:	2018	Restated 2017
Accumulated Surplus/ (Deficit), beginning of year	377,298	614,813
Operating Surplus / (Deficit)	167,699	(68,451)
Post - employment benefits	88,428	(169,064)
Accumulated Surplus/ Deficit, end of year	\$ 633,425	\$ 377,298

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 2018 is .99, (2017, 1.20).

Summary and Outlook

We have continued to implement a very successful mathematics intervention program in all of our schools. Our Program Consultant, Lorraine Kuer, has traveled with an external consultant to all of our schools and provided in-service to our teachers in this initiative.

Play-based programming in Kindergarten and Junior Kindergartens is in place in all of our schools and all of our K and JK teachers have been given in-service in this programming.

Heritage and Science Fairs are being embedded into the regular curriculum and are running well, with much support and enthusiasm from the organizers and participants.

Self regulation has been introduced to all of our schools. This is a way of having students recognize their own behavioral issue and take steps to deal with them appropriately.

We have implemented a year-round calendar in one of our schools, Fort Good Hope. This has been well received by both staff and community.

We continue to struggle with offering a robust High School program in our small schools that have very few High School teachers. We are attempting to address this in a number of ways. In one school, we are piloting a distance education initiative together with ECE and the Beaufort Delta DEC. The start of this initiative has been delayed as a result of the personnel changes. The principals in all three schools have turned over and so the start has been delayed until the second semester.

Teacher turnover has been an issue of late. A lack of personnel continuity is detrimental to school programs. We are hopeful that the recent STIP initiative will improve teacher workload and mental health and reduce turnover.

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

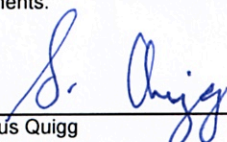
The Management Discussion & Analysis, Financial Statements, Schedules and Notes herein submitted have been reviewed by management. They provide full disclosure and accurately reflect the financial and non-financial condition of the authority in all material respects and in accordance with Canadian Public 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 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.



Seamus Quigg
Superintendent
Sahtu Divisional Education Council

Sept 24/
Date



Harry Cassie, CPA, CGA, CFE, CMgr FCMI, BBA (Hons.)
Comptroller
Sahtu Divisional Education Council

09/24/18
Date

INDEPENDENT AUDITORS' REPORT

**To the Minister of Education, Culture and Employment of the GNWT
To the Board of Trustees of the Sahtu Divisional Education Council**

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, 2018, 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.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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.

Independent Auditor's Report (continued)

Qualified Opinion

In our opinion, except for the possible effect of the matters described in the Basis of Qualified Opinion paragraph, these consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Sahtu Divisional Education Council as at June 30, 2018, and the results of its financial performance and cash flow for the year then ended in accordance with the Canadian public sector accounting standards.

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 26, 2018

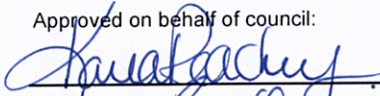
Sahtu Divisional Education Council

Consolidated Statement of Financial Position

June 30, 2018

	2018	2017
FINANCIAL ASSETS		
Cash, Note 4	\$ 2,610,687	\$ 2,383,751
Special purpose funds, Note 5	399,280	284,044
Accounts receivable, Note 8	579,858	547,629
	<u>\$ 3,589,825</u>	<u>\$ 3,215,424</u>
LIABILITIES		
Accounts payable and accrued liabilities, Note 10	\$ 267,292	\$ 151,621
Payroll liabilities, Note 10	1,517,270	1,548,928
Deferred revenue, Note 11	399,280	284,044
Other employee future benefits and compensated absences, Note 17	1,520,357	1,608,785
	<u>3,704,199</u>	<u>3,593,378</u>
Net Financial Assets (Deficit)	<u>\$ (114,374)</u>	<u>\$ (377,954)</u>
NON-FINANCIAL ASSETS		
Prepaid expenses, Note 20	\$ 19,360	\$ 26,813
ACCUMULATED SURPLUS (DEFICIT)	<u>\$ (95,014)</u>	<u>\$ (351,141)</u>
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, 2018

	Budget 2018	Actual 2018	Actual 2017
Revenue			
Government of the Northwest Territories			
ECE Regular Contributions	\$ 14,276,421	\$ 14,317,648	\$ 14,875,399
Teaching and Learning Centres	58,000	307,000	58,000
French Language Instruction	55,000	55,000	55,000
ECE Other Contributions, Note 31	55,000	53,077	180,717
Total ECE	14,444,421	14,732,725	15,169,116
GNWT Other Contributions, Note 32	-	377,575	403,276
Total GNWT	\$ 14,444,421	\$ 15,110,300	\$ 15,572,392
Education council generated funds			
Interest income	25,000	51,186	25,839
Other	12,650	151,211	117,032
	37,650	202,397	142,871
	14,482,071	15,312,697	15,715,263
Expenses			
Administration	1,181,157	1,057,308	1,623,503
School programs	9,490,041	10,331,123	10,456,331
Inclusive schooling	2,386,703	2,053,991	2,152,768
Operations and maintenance	150,150	140,359	146,342
Aboriginal languages	1,342,217	1,562,217	1,404,770
	14,550,268	15,144,998	15,783,714
Operating Surplus (Deficit) before other item	\$ (68,197)	\$ 167,699	\$ (68,451)
Other item:			
Other employee future benefits and compensated absences, Note 17	-	88,428	17,458
	\$ (68,197)	\$ 256,127	\$ (50,993)
Accumulated surplus (Deficit), beginning of year		\$ (351,141)	\$ (300,148)
Accumulated surplus (deficit), end of year		\$ (95,014)	\$ (351,141)
<i>Accumulated surplus (deficit) is comprised of the following:</i>			
Accumulated surplus (deficit), end of year		\$ (95,014)	\$ (351,141)
Post employment benefits Unamortized net actuarial (gain)/loss (Note 17)		728,440	914,961
Amortization of net actuarial (gain)/loss (included in current year deficit)		(96,400)	(106,391)
2018 (increase) decrease in Actuarial (gain)/loss		107,235	(80,131)
Revised accumulated surplus (deficit), end of the year		\$ 644,261	\$ 377,298

Sahtu Divisional Education Council

Consolidated Statement of Changes in Net Assets (Debt)

For the year ended June 30, 2018

	2018	2017
Annual surplus (deficit)	\$ 256,127	\$ (50,993)
Change in prepaid expenses	7,453	(11,983)
Increase (decrease) in net financial resources	263,580	(62,976)
Net financial resources, beginning of year	(377,954)	(314,978)
Net financial resources, end of year	\$ (114,374)	\$ (377,954)

Sahtu Divisional Education Council

Consolidated Statement of Cash Flow

For the year ended June 30, 2018

	2018	2017
Cash provided by (used in):		
Operating Transactions		
Operating Surplus (Deficit)	\$ 256,127	\$ (50,993)
	256,127	(50,993)
Change in non-cash assets and liabilities:		
Accounts receivable	(32,229)	(213,112)
Accounts payable and accrued liabilities	115,671	(19,556)
Payroll liabilities	(31,658)	(358,161)
Deferred revenue	115,236	16,609
Post-employment benefits	(88,428)	(111,387)
Prepaid expenses	7,453	(11,983)
	86,045	(697,590)
Increase (Decrease) in cash and cash equivalents	342,172	(748,583)
Cash and cash equivalents, beginning of year	2,667,795	3,416,378
Cash and cash equivalents, end of year	\$ 3,009,967	\$ 2,667,795
Consists of:		
Cash	\$ 2,610,687	\$ 2,383,751
Special purpose funds	399,280	284,044
	\$ 3,009,967	\$ 2,667,795

Sahtu Divisional Education Council

Consolidated Detail of Expenses

For the year ended June 30, 2018

Function	School Programs	Inclusive Schooling	Student Accom.	Operations & Maintenance	Administration	Aboriginal Languages	2018 Total	2018 Budget	2017 Total
Salaries									
Teachers' salaries	\$ 7,161,372	\$ 809,445	\$ -	\$ -	\$ -	\$ 1,157,728	\$ 9,128,545	\$ 9,410,018	\$ 9,278,139
Instruction assistants	5,359	823,939	-	-	-	66,421	895,719	863,961	910,971
Non-instructional staff	1,128,201	265,942	-	-	750,927	-	2,145,070	2,040,058	2,136,036
Board/Trustee honorarium	-	-	-	-	49,926	30,777	80,703	76,000	92,006
	8,294,932	1,899,326	-	-	800,853	1,254,926	12,250,037	12,390,037	12,417,152
Employee Benefits									
Employee benefits and allowances	21,668	-	-	-	-	-	21,668	38,000	26,108
Leave and termination benefits	388,227	-	-	-	-	-	388,227	367,888	1,055,390
	409,895	-	-	-	-	-	409,895	405,888	1,081,498
Services Purchased/Contracted									
Professional services	534,307	32,843	-	-	-	-	567,150	566,713	486,189
Postage and communication	43,227	-	-	-	35,157	-	78,384	36,500	80,687
Utilities									
Heating	6,729	-	-	-	-	-	6,729	-	-
Electricity	-	-	-	-	-	-	-	-	-
Water/Sewage	-	-	-	-	-	-	-	-	-
Travel	162,926	59,205	-	-	73,328	6,863	302,322	244,000	339,392
Student transportation (busing)	194,500	-	-	-	-	-	194,500	154,500	151,500
Advertising/printing/publishing	3,437	-	-	-	-	-	3,437	2,500	28,968
Maintenance and repair	19,242	-	-	5,700	-	-	24,942	35,000	43,554
Rentals and leases	9,595	-	-	134,659	-	-	144,254	106,750	132,696
Other contracted services	82,379	38,409	-	-	59,613	-	180,401	110,900	180,429
Other	28,525	-	-	-	61,268	41,542	131,335	80,500	124,162
	1,084,867	130,457	-	140,359	229,366	48,405	1,633,454	1,337,363	1,567,577
Materials, Supplies and Freight									
Materials	506,214	21,832	-	-	23,172	249,987	801,205	270,780	680,955
Freight	35,215	2,376	-	-	3,917	8,899	50,407	20,200	36,532
	541,429	24,208	-	-	27,089	258,886	851,612	290,980	717,487
Contributions/Transfers									
Transfers	-	-	-	-	-	-	-	126,000	-
Debt Services									
Other	-	-	-	-	-	-	-	-	-
Total	\$ 10,331,123	\$ 2,053,991	\$ -	\$ 140,359	\$ 1,057,308	\$ 1,562,217	\$ 15,144,998	\$ 14,550,268	\$ 15,783,714

SAHTU DIVISIONAL EDUCATION COUNCIL

Aboriginal Language and Cultural-based Education Expenses

For the year ended June 30, 2018

	Student Instruction	Teaching/ Learning Resources	Professional Development	School Activities and Integrated Community Programs	2018 Total
Salaries					
ALCBE teachers	\$ 1,157,728	\$ -	\$ -	\$ -	\$ 1,157,728
Language consultants	-	-	-	-	-
Instruction assistants	66,421	-	-	-	66,421
Non-instructional staff	-	-	-	-	-
Honoraria	-	-	-	-	-
Elders in schools	-	-	-	30,777	30,777
	1,224,149	-	-	30,777	1,254,926
Employee Benefits					
Employee benefits and allowances	-	-	-	-	-
Services Purchased/Contracted					
Professional services	-	-	-	-	-
Postage and communication	-	-	-	-	-
Travel	5,314	-	-	-	5,314
Student transportation (busing)	-	-	-	-	-
Advertising, printing and publishing	-	-	-	-	-
Maintenance and repairs	-	-	-	-	-
Rentals and leases	-	-	-	-	-
Other contracted services	10,682	-	30,860	-	41,542
	15,996	-	30,860	-	46,856
Materials, Supplies and Freight					
Materials	-	233,802	-	1,024	234,826
Freight	-	2,413	-	-	2,413
	-	236,215	-	1,024	237,239
Total	\$ 1,240,145	\$ 236,215	\$ 30,860	\$ 31,801	\$ 1,539,021

Sahtu Divisional Education Council

Aboriginal Languages

For the year ended June 30, 2018

	July 1 to March 31	April 1 to June 30	Total
Contribution Agreement			
Aboriginal Languages			
Revenues			
Funding Received	\$ 307,000	\$ -	\$ 307,000
	307,000	-	307,000
Expenditure			
Salaries	210,547	114,773	325,320
Other O & M	-	-	-
	210,547	114,773	325,320
Net Surplus (Deficit)	\$ 96,453	\$ (114,773)	\$ (18,320)

Sahtu Divisional Education Council

Inclusive Schooling Expenses

For the year ended June 30, 2018

	General Inclusive Schooling	Staff Development	Assistive Technology	Magnet Facilities	Total
Salaries					
Regional Coordinator	\$ 809,445	\$ -	\$ -	\$ -	\$ 809,445
Program Support Teachers	823,939	-	-	-	823,939
Support Assistants	265,941	-	-	-	265,941
	1,899,325	-	-	-	1,899,325
Employee Benefits					
Employee benefits and allowances	-	-	-	-	-
Services Purchased/Contracted					
Professional/Technical Services	32,843	-	-	-	32,843
Travel	59,206	-	-	-	59,206
Student Transportation (Busing)	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-
Rentals/Leases	-	-	-	-	-
Other contracted services	-	38,409	-	-	38,409
	92,049	38,409	-	-	130,458
Materials, Supplies and Freight					
Materials	21,832	-	-	-	21,832
Freight	2,376	-	-	-	2,376
	24,208	-	-	-	24,208
Total	\$ 2,015,582	\$ 38,409	\$ -	\$ -	\$ 2,053,991

Sahtu Divisional Education Council

French Language Programs

For the year ended June 30, 2018

	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	\$ 143,719	\$ 123,745

Sahtu Divisional Education Council

Northern Distance Learning

For the year ended June 30, 2018

	Budget	Fort Good Hope	Total	July 1 to March 31	April 1 to June 30	Total
Revenue						
Education, Culture and Employment	\$ 73,185	\$ 73,185	\$ 73,185	\$ 73,185	\$ -	\$ 73,185
Other	-	-	-	-	-	-
	73,185	73,185	73,185	73,185	-	73,185
Expenses						
Salaries/Wages						
Instructional Staff	-	-	-	-	-	-
<i>Teachers</i>	-	-	-	-	-	-
<i>On-site support person</i>	50,000	37,844	37,844	32,873	4,971	37,844
Non-Instructional Staff	-	-	-	-	-	-
<i>Moodle (Online strategy)</i>	-	-	-	-	-	-
<i>DL Coordinator</i>	-	-	-	-	-	-
<i>PD - online learning field</i>	-	-	-	-	-	-
Other	-	15,957	15,957	8,334	7,623	15,957
	-	-	-	-	-	-
Services Purchased/Contracted						
Network	23,185	33,072	33,072	33,072	-	33,072
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	73,185	86,873	86,873	74,279	12,594	86,873
Net surplus/(deficit)	\$ -	\$ (13,688)	\$ (13,688)	\$ (1,094)	\$ (12,594)	\$ (13,688)

Sahtu Divisional Education Council

Student Success Initiative Projects

For the year ended June 30, 2018

	School Year
Revenue	
Education, Culture and Employment	\$ 55,000
NWTTA	33,549
Total Revenue	88,549
Expenses	
Salaries and wages	
Facilitator fees (including per diems)	30,123
Substitute teacher wages	-
Staff (p/y)	-
Travel	
Facilitator travel	5,484
Air charter	-
Staff travel	3,799
Accommodations	9,935
Daily per diems	-
Workshop expenses	
Room rental	-
Refreshments	-
Resources	6,928
Miscellaneous (stationary/printing)	-
Total Expenses	56,269
Net Surplus (Deficit)	\$ 32,280

Sahtu Divisional Education Council

Notes to the Consolidated Financial Statements

June 30, 2018

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, 2018

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, 2018

(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, 2018

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, 2018

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

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.

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.

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.

Sahtu Divisional Education Council

Consolidated Statement of Operations and Surplus

For the year ended June 30, 2018

Note 4. Cash and Cash Equivalents

	2018		2017	
Cash	\$	2,610,687	\$	2,383,751
Short term investments		-		-
	\$	2,610,687	\$	2,383,751

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.

	2018		2017	
Colville Lake	\$	8,000	\$	24,090
Deline		97,801		56,622
Fort Good Hope		67,522		62,010
Norman Wells		108,328		103,978
Tulita		75,069		37,344
SDEC (CJC)		42,560		-
	\$	399,280	\$	284,044

Note 6. Restricted Assets - Not Applicable

Note 7. Portfolio Investments - Not Applicable

Note 8. Accounts Receivable

	Receivables 2018		AFDA 2018		Net 2018		Net 2017	
GNWT - ECE	\$	273,313	\$	-	\$	273,313	\$	180,730
GNWT - HSS		30,141		-		30,141		9,904
GNWT - MACA		137,852		-		137,852		22,950
GNWT - Justice		28,000		-		28,000		27,925
GNWT - ENR		-		-		-		320
Total Due from GNWT		469,306		-		469,306		241,829
WSCC		-		-		-		22,534
Other		223,216		112,664		110,552		283,266
	\$	692,522	\$	112,664	\$	579,858	\$	547,629

Note 9. Inventories - Not Applicable

Sahtu Divisional Education Council

Notes to the Consolidated Financial Statements

June 30, 2018

Note 10. Accounts Payable and Accrued Liabilities

	2018	2017
Accounts payable and accrued liabilities		
GNWT	\$ 35,719	\$ 357
WSCC	-	22,534
Trade payables	231,573	128,730
	267,292	151,621
Payroll liabilities		
UNW School Year & NWTTA	1,442,360	1,482,231
Leave	74,910	66,697
	1,517,270	1,548,928
	\$ 1,784,562	\$ 1,700,549

Note 11. Deferred Revenue

	2018	2017
MACA		
Active After School	\$ 66,500	\$ 76,500
Youth Contribution	28,977	1,655
Regional Youth Sports	42,375	46,740
Drama	-	5,000
Justice		
Community Justice	42,560	45,973
ITI		
Seed	-	5,000
ECE		
Northern Distance Learning	82,340	
Library	107,128	103,176
HSS		
Nutrition North	29,400	-
	\$ 399,280	\$ 284,044

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

Sahtu Divisional Education Council

Notes to the Consolidated Financial Statements

June 30, 2018

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, 2018. 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, 2018

Note 17. Other employee future benefits and compensated absences (continued)

	Severance and removal	Compensated Absences	2018	2017
Changes in Obligation				
Accrued benefit obligations beginning of the year	\$ 749,527	\$ 130,818	\$ 880,345	\$ 805,211
Current period benefit cost	54,024	16,751	70,775	63,095
Interest accrued	24,035	4,462	28,497	25,836
Benefits payments	(35,136)	(56,164)	(91,300)	(93,928)
Plan amendments	-	-	-	-
Actuarial (gain)/loss	(134,560)	27,325	(107,235)	80,131
Accrued benefit obligation end of year	657,890	123,192	781,082	880,345
Unamortized net actuarial gain	652,521	86,754	739,275	728,440
Net future obligation	1,310,411	209,946	1,520,357	1,608,785
Benefits Expense				
Current period benefit cost	54,024	16,751	70,775	63,095
Interest accrued	24,035	4,462	28,497	25,836
Plan amendments	-	-	-	-
Amortization of actuarial gains	(78,654)	(17,746)	(96,400)	(106,389)
	(595)	3,467	2,872	(17,458)

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
2019	\$ 118,593	\$ 20,271	\$ 138,864
2020	113,241	19,148	132,389
2021	94,238	18,133	112,371
2022	75,108	14,999	90,107
2023	57,914	12,515	70,429
	\$ 459,094	\$ 85,066	\$ 544,160

Sahtu Divisional Education Council

Notes to the Consolidated Financial Statements

June 30, 2018

Note 18. **Trust Assets and Liabilities under Administration - Not Applicable**

Note 19. **Tangible Capital Asset - Not Applicable**

Note 20. **Prepaid Expenses**

	2018	2017
Prepaid expenses	\$ 19,360	\$ 26,813

Note 21. **GNWT Assets Provided at No Cost**

	Cost	Accumulated Amortization	Net Book Value	
			2018	2017
Buildings				
Schools and colleges	\$ 66,238,478	\$ 21,236,760	\$ 45,001,718	\$ 46,310,770
Staff Housing	275,800	100,957	174,843	187,184
	\$ 66,514,278	\$ 21,337,717	\$ 45,176,561	\$ 46,497,954

Note 22. **Contractual Obligations**

The Education Body has entered into agreements for, or is contractually committed to, the following expenses payable subsequent to March 31, 2018.

	Expires in Fiscal Year *	2019	2020 and thereafter	Total
Commercial and residential leases	2023	\$ 106,752	\$ 427,008	\$ 533,760

* 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 will 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, 2018

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 13, 2017 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, 2018.

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, 2018

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

	2018 Budget	2018 Actual	2017 Actual
Salaries	\$ 12,390,037	\$ 12,250,037	\$ 12,417,152
Employee Benefits	405,888	409,895	1,081,498
Services Purchased/Contracted	1,337,363	1,633,454	1,567,577
Materials, Supplies and Freight	290,980	851,612	717,487
Debt Services	-	-	-
	\$ 14,424,268	\$ 15,144,998	\$ 15,783,714

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

	2018	2017
Library	\$ 140,000	\$ 140,000
Distance learning	73,185	-
LMAPD	24,000	-
Self regulation	4,000	18,750
Literacy Initiative	-	10,838
Infrastructure funding	-	34,512
Less: Deferred revenue & contributions repaid	(188,108)	(23,383)
	\$ 53,077	\$ 180,717

Sahtu Divisional Education Council

Notes to the Consolidated Financial Statements

June 30, 2018

Note 32. GNWT - Other Contributions

	2018	2017
MACA		
Active After School	\$ 66,500	\$ 76,500
Youth Contribution	56,670	-
Regional Youth Sports	49,075	46,300
Volunteer	2,000	-
Puppeteer	5,000	-
Youth Heritage	4,227	-
On the land	4,442	-
Local Sport Leader's Development	-	5,000
TAKT	-	8,000
Drama	-	5,000
Youth Pride	-	5,000
HSS		
Drop The Pop	8,500	8,190
Nutrition North	28,000	29,332
ITI		
Seed	-	5,000
Agriculture	-	5,000
Greenhouse Project	-	7,000
Justice		
Community Justice	56,000	55,850
Other		
Aurora College ALCIP	-	177,100
On the land	26,000	-
Less: Deferred revenue & contributions repaid	71,161	(29,996)
	\$ 377,575	\$ 403,276

Note 33. Contingent Assets

Note 34. Contractual Rights

Sahtu Divisional Education Council

Schedule A-1 - Statement of Council Operations and Financial Position (Non-Consolidated)

For the year ended June 30, 2018

	2018 Budget	2018 Actual	2017 Actual
Revenue			
Government of the Northwest Territories	\$ 14,444,421	\$ 15,110,300	\$ 15,572,392
Other education body generated funds	37,650	202,397	142,871
	<u>14,482,071</u>	<u>15,312,697</u>	<u>15,715,263</u>
Expenditure			
Administration	1,181,157	960,194	1,504,965
School programs	9,490,041	9,904,708	10,106,659
Inclusive schooling	2,386,703	2,053,991	2,152,768
Operations and maintenance	150,150	140,359	146,342
Aboriginal languages	1,342,217	1,539,021	1,401,190
	<u>14,550,268</u>	<u>14,598,273</u>	<u>15,311,924</u>
Excess (Deficiency) of Revenue over Expenditure	\$ (68,197)	\$ 714,424	\$ 403,339
Accumulated surplus (deficit), beginning of year		2,353,231	1,949,892
Accumulated surplus (deficit), end of year		\$ 3,067,655	\$ 2,353,231

SATHU DIVISIONAL EDUCATION COUNCIL

Schedule A-2 - Details of Council Expenses (Non-Consolidated)

For the year ended June 30, 2018

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Council Administration	Aboriginal Languages	Fiscal & Transfers	2018 Total
Salaries								
Teachers' salaries	\$ 7,161,372	\$ 809,445	\$ -	\$ -	\$ -	\$ 1,157,728	\$ -	\$ 9,128,545
Instruction Assistant	5,359	823,939	-	-	-	66,421	-	895,719
Non Instructional Staff	963,344	265,942	-	-	707,412	-	-	1,936,698
Board/Trustee Honoraria	-	-	-	-	15,587	30,777	-	46,364
	8,130,075	1,899,326	-	-	722,999	1,254,926	-	12,007,326
Employee Benefits								
Employee benefits and allowances	21,668	-	-	-	-	-	-	21,668
Leave and termination benefits	388,227	-	-	-	-	-	-	388,227
	409,895	-	-	-	-	-	-	409,895
Services Purchased/Contracted								
Professional/Technical Services	534,307	32,843	-	-	-	-	-	567,150
Postage/Communication	43,227	-	-	-	35,157	-	-	78,384
Utilities	-	-	-	-	-	-	-	-
Heating	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-
Water/Sewage	-	-	-	-	-	-	-	-
Travel	91,751	59,205	-	-	73,328	5,314	-	229,598
Student Travel (busing)	194,500	-	-	-	-	-	-	194,500
Advertising/Printing/Publishing	3,437	-	-	-	-	-	-	3,437
Maintenance/Repair	19,242	-	-	5,700	-	-	-	24,942
Rentals/Leases	-	-	-	134,659	-	-	-	134,659
Other - Contracted Services	82,379	38,409	-	-	59,613	-	-	180,401
Other - Miscellaneous	28,525	-	-	-	45,553	41,542	-	115,620
	997,368	130,457	-	140,359	213,651	46,856	-	1,528,691
Materials, Supplies and Freight								
Materials	337,840	21,832	-	-	19,627	234,826	-	614,125
Freight	29,530	2,376	-	-	3,917	2,413	-	38,236
	367,370	24,208	-	-	23,544	237,239	-	652,361
Contributions and Transfers								
Transfers to DEAs	-	-	-	-	-	-	-	-
Transfers to Capital	-	-	-	-	-	-	-	-
Amortization								
	-	-	-	-	-	-	-	-
Debt Services								
	-	-	-	-	-	-	-	-
Total	\$ 9,904,708	\$ 2,053,991	\$ -	\$ 140,359	\$ 960,194	\$ 1,539,021	\$ -	\$ 14,598,273

SAHTU DIVISIONAL EDUCATION COUNCIL

Schedule B-1 District Education Authorities
Statement of Operations - Non-Consolidated

For the year ended June 30, 2018

	2018 Budget	2018 Actual	2017 Actual
Revenue			
Contributions from Divisional Council	\$ -	126,000	121,000
GNWT	-	617,739	398,893
Other	-	-	-
Deferred Revenue	-	(120,164)	(20,467)
Contributions Repaid	-	(47,964)	(25,172)
	-	449,611	353,254
Total revenue	-	575,611	474,254
Expenditure			
Administration	-	97,114	118,538
School programs	-	426,415	349,672
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	-	23,196	3,580
	\$ -	546,725	471,790
Surplus (Deficit)	-	28,886	2,464
Opening equity		50,564	48,100
Closing equity	\$	79,450	\$ 50,564
Composition of Ending Accumulated Surplus			
Cash	\$	-	\$ -
Accounts receivable		79,450	50,564
Accounts payable		-	-
	\$	79,450	\$ 50,564

SAHTU DIVISIONAL EDUCATION COUNCIL

Schedule B-2 - Details of DEA Expenses

Non-Consolidated

For the year ended June 30, 2018

Function	School Programs	Inclusive Schooling	Student Accom.	Operations and Maintenance	Council Administration	Aboriginal Languages	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non-instructional Staff	164,857	-	-	-	43,515	-	208,372
Board/Trustee Honorarium	-	-	-	-	34,339	-	34,339
	164,857	-	-	-	77,854	-	242,711
Employee Benefits							
Employee Benefits and Allowances	-	-	-	-	-	-	-
Leave and Termination	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities							
Heating	6,729	-	-	-	-	-	6,729
Electricity	-	-	-	-	-	-	-
Water/Sewage	-	-	-	-	-	-	-
Travel	71,175	-	-	-	-	1,549	72,724
Student Transportation (busing)	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	9,595	-	-	-	-	-	9,595
Other - Fees	-	-	-	-	-	-	-
Other - Special Requests	-	-	-	-	15,715	-	15,715
	87,499	-	-	-	15,715	1,549	104,763
Materials/Supplies/Freight							
Materials	168,374	-	-	-	3,545	15,161	187,080
Freight	5,685	-	-	-	-	6,486	12,171
	174,059	-	-	-	3,545	21,647	199,251
Total	\$ 426,415	\$ -	\$ -	\$ -	\$ 97,114	\$ 23,196	546,725

COLVILLE LAKE

District Education Authority
Statement of Operations

For the year ended June 30, 2018

	2018 Budget	2018 Actual	2017 Actual
Revenue			
Contributions from Divisional Council	\$ -	\$ 17,000	\$ 16,000
GNWT	-	18,125	24,090
Other	-	-	-
Deferred Revenue	-	15,700	(12,376)
Contributions Repaid	-	(11,956)	(7,567)
	-	38,869	20,147
Expenses			
Administration	-	13,638	10,005
School programs	-	21,869	4,146
Inclusive schooling	-	-	-
School accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	-	-	-
	-	35,507	14,151
Surplus (Deficit)	-	3,362	5,996
Opening equity		19,386	13,390
Closing equity	\$	22,748	\$ 19,386
Composition of Closing Equity			
Cash	\$	-	\$ -
Accounts Receivable		22,748	19,386
Accounts Payable		-	-
	\$	22,748	\$ 19,386

COLVILLE LAKE

District Education Authority
Details of Expenses

For the year ended June 30, 2018

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Aboriginal Languages	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	-	-	-	-	-	-	-
Board/Trustee Honoraria	-	-	-	-	9,555	-	9,555
	-	-	-	-	9,555	-	9,555
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	11,925	-	-	-	-	-	11,925
Student Transportation	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Contracted Services	-	-	-	-	-	-	-
Other	-	-	-	-	4,083	-	4,083
	11,925	-	-	-	4,083	-	16,008
Materials/Supplies/Freight							
Materials	9,944	-	-	-	-	-	9,944
Freight	-	-	-	-	-	-	-
	9,944	-	-	-	-	-	9,944
Total	\$ 21,869	\$ -	\$ -	\$ -	\$ 13,638	\$ -	35,507

DELINE

District Education Authority
Statement of Operations

For the year ended June 30, 2018

	2018 Budget	2018 Actual	2017 Actual
Revenue			
Contributions from Divisional Council	\$ -	\$ 26,000	\$ 25,000
GNWT	-	118,769	85,200
Other	-	-	-
Deferred Revenue	-	(42,254)	(6,266)
Contributions Repaid	-	(13,760)	(6,753)
	-	88,755	97,181
Expenses			
Administration	-	18,229	25,449
School programs	-	55,929	68,600
Inclusive schooling	-	-	-
School accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	-	6,826	3,580
	-	80,984	97,629
Surplus (Deficit)	-	7,771	(448)
Opening equity		1,942	2,390
Closing equity	\$	9,713	\$ 1,942
Composition of Closing Equity			
Cash	\$	-	\$ -
Accounts Receivable		9,713	1,942
Accounts Payable		-	-
	\$	9,713	\$ 1,942

DELINE

District Education Authority
Details of Expenses

For the year ended June 30, 2018

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Aboriginal Languages	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	32,938	-	-	-	10,618	-	43,556
Board/Trustee Honoraria	-	-	-	-	4,066	-	4,066
	32,938	-	-	-	14,684	-	47,622
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	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Materials/Supplies/Freight							
Materials	20,586	-	-	-	3,545	340	24,471
Freight	2,405	-	-	-	-	6,486	8,891
	22,991	-	-	-	3,545	6,826	33,362
Total	\$ 55,929	\$ -	\$ -	\$ -	18,229	\$ 6,826	\$ 80,984

FORT GOOD HOPE

District Education Authority
Statement of Operations

For the year ended June 30, 2018

	2018 Budget	2018 Actual	2017 Actual
Revenue			
Contributions from Divisional Council	\$ -	\$ 26,000	\$ 25,000
GNWT	-	193,628	72,047
Other	-	-	-
Deferred Revenue	-	(5,562)	3,162
Contributions Repaid	-	(1,055)	(594)
	-	213,011	99,615
Expenses			
Administration	-	24,196	17,725
School programs	-	179,011	74,615
Inclusive schooling	-	-	-
School accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	-	8,000	-
	-	211,207	92,340
Surplus (Deficit)	-	1,804	7,275
Opening equity		6,859	(416)
Closing equity	\$	8,663	\$ 6,859
Composition of Closing Equity			
Cash	\$	-	\$ -
Accounts Receivable		8,663	6,859
Accounts Payable		-	-
	\$	8,663	\$ 6,859

FORT GOOD HOPE

District Education Authority
Details of Expenses

For the year ended June 30, 2018

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Aboriginal Languages	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	68,294	-	-	-	11,250	-	79,544
Board/Trustee Honoraria	-	-	-	-	9,667	-	9,667
	68,294	-	-	-	20,917	-	89,211
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	48,628	-	-	-	-	-	48,628
Student Transportation	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	9,595	-	-	-	-	-	9,595
Other - Contracted Services	-	-	-	-	-	-	-
Other - Special Requests	-	-	-	-	3,279	-	3,279
	58,223	-	-	-	3,279	-	61,502
Materials/Supplies/Freight							
Materials	51,265	-	-	-	-	8,000	59,265
Freight	1,229	-	-	-	-	-	1,229
	52,494	-	-	-	-	8,000	60,494
Total	\$ 179,011	\$ -	\$ -	\$ -	\$ 24,196	\$ 8,000	\$ 211,207

NORMAN WELLS

District Education Authority
Statement of Operations

For the year ended June 30, 2018

	2018 Budget	2018 Actual	2017 Actual
Revenue			
Contributions from Divisional Council	\$ -	\$ 30,000	\$ 29,000
GNWT	-	165,342	160,146
Other	-	-	-
Deferred Revenue	-	(50,324)	(17,662)
Contributions Repaid	-	474	(770)
	-	145,492	170,714
Expenses			
Administration	-	18,727	46,041
School programs	-	115,492	141,714
Inclusive schooling	-	-	-
School accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	-	-	-
	-	134,219	187,755
Surplus (Deficit)	-	11,273	(17,041)
Opening equity		2,724	19,765
Closing equity	\$	13,997	\$ 2,724
Composition of Closing Equity			
Cash	\$	-	\$ -
Accounts Receivable		13,997	2,724
Accounts Payable		-	-
	\$	13,997	\$ 2,724

NORMAN WELLS

District Education Authority
Details of Expenses

For the year ended June 30, 2018

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Aboriginal Languages	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	38,203	-	-	-	10,857	-	49,060
Board/Trustee Honoraria	-	-	-	-	7,870	-	7,870
	38,203	-	-	-	18,727	-	56,930
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	6,729	-	-	-	-	-	6,729
Travel	-	-	-	-	-	-	-
Student Transportation	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Special Requests	-	-	-	-	-	-	-
Other - Fees	-	-	-	-	-	-	-
	6,729	-	-	-	-	-	6,729
Materials/Supplies/Freight							
Materials	69,429	-	-	-	-	-	69,429
Freight	1,131	-	-	-	-	-	1,131
	70,560	-	-	-	-	-	70,560
Total	\$ 115,492	\$ -	\$ -	\$ -	\$ 18,727	\$ -	134,219

TULITA

District Education Authority Statement of Operations

For the year ended June 30, 2018

	2018 Budget	2018 Actual	2017 Actual
Revenue			
Contributions from Divisional Council	\$ -	\$ 27,000	\$ 26,000
GNWT	-	121,875	57,410
Other	-	-	-
Deferred Revenue	-	(37,724)	12,675
Contribution Repayable	-	(21,667)	(9,488)
	-	89,484	86,597
Expenses			
Administration	-	22,324	19,318
School programs	-	54,114	60,597
Inclusive schooling	-	-	-
School accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	-	8,370	-
	-	84,808	79,915
Surplus (Deficit)	-	4,676	6,682
Opening equity		19,653	12,971
Closing equity	\$	24,329	\$ 19,653
Composition of Closing Equity			
Cash	\$	-	\$ -
Accounts Receivable		24,329	19,653
Accounts Payable		-	-
	\$	24,329	\$ 19,653

TULITA

District Education Authority
Details of Expenses

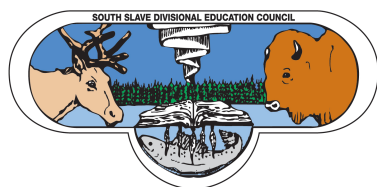
For the year ended June 30, 2018

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Aboriginal Languages	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	25,422	-	-	-	10,790	-	36,212
Board/Trustee Honoraria	-	-	-	-	3,181	-	3,181
	25,422	-	-	-	13,971	-	39,393
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	10,622	-	-	-	-	1,549	12,171
Student Transportation	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Contracted Services	-	-	-	-	-	-	-
Other - Special Requests	-	-	-	-	8,353	-	8,353
	10,622	-	-	-	8,353	1,549	20,524
Materials/Supplies/Freight							
Materials	17,150	-	-	-	-	6,821	23,971
Freight	920	-	-	-	-	-	920
	18,070	-	-	-	-	6,821	24,891
Total	\$ 54,114	\$ -	\$ -	\$ -	\$ 22,324	\$ 8,370	\$ 84,808



South Slave Divisional Education Council Annual Report for 2017-2018 School Year

September 28, 2018



*Creating
Futures*

South Slave Divisional Education Council

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Purpose of the Annual Report

The South Slave Divisional Education Council 2017-2018 Annual Report was prepared in compliance with the *Financial Administration Act* that requires NWT Education Bodies to report on their operations, compliance to educational directives, and implementation of activities and initiatives in line with the 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: 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 South Slave Divisional Education Council 2017-2018 Operating Plan.

South Slave Divisional Education Council Operating Environment

School Profiles and Student Enrolment

South Slave Divisional Education Council consists of eight (8) schools that housed approximately 1300 students in the 2017-2018 school year.

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

Table 1: South Slave Divisional Education Council School Profiles 2017-2018.

School	Grades	Languages Offered	Alt Learning Modes	Alt High School Programs
Paul W. Kaeser High School	7-12	Core French, Chipewyan, Cree, French Immersion		Phoenix School
Joseph B. Tyrell Elementary School	JK-6	Core French, Chipewyan, Cree, French Immersion		
Diamond Jenness Secondary School	8-12	South Slavey, Core French		Storefront Centre
Princess Alexandra School	4-7	South Slavey, Core French, Intensive French		
Harry Camsell School	JK-3	South Slavey, Core French		
Deninu School	JK-12	Chipewyan	Northern Distance Learning	
Łutsel K'e Dene School	JK-12	Chipewyan		
Chief Sunrise Education Centre	JK-12	South Slavey		

Table 2: South Slave Divisional Education Council School Profiles 2017-2018.

School	Community	Grades Offered	Student Enrolment (FTE) ¹	Teaching Staff (PY) ²
Chief Sunrise Education Center [CSEC]	K'atlodeeche First Nation (Hay River Reserve)	JK-12	41.0	6.6
Diamond Jenness Secondary School [DJSS]	Hay River	8-12	213.0	17.3
Deninu School [DN]	Fort Resolution	JK-12	95.0	10.7
Harry Camsell School [HC]	Hay River	JK-3	171.5	12.6
Joseph Burr Tyrell Elementary School [JBT]	Fort Smith	JK-6	283.5	20.5
Lutsel K'e Dene School [LKDS]	Lutsel K'e	JK-12	62.5	7.9
Princess Alexandra School [PA]	Hay River	4-7	161.0	10.3
Paul William Kaeser High School [PWK]	Fort Smith	7-12	257.75	21.2
DEC Total			1285.25	107.2

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 3: Student enrolment (FTE) by school and by grade as of September 30, 2017.

School	Grades													
	JK	K	1	2	3	4	5	6	7	8	9	10	11	12
CSEC	0.5	2.0	4.0	3.0	2.0	5.0	2.0	5.0	4.0	4.0	4.0	3.5	2.0	0.0
DJSS	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	44.0	33.5	64.0	34.0	37.5
DN	3.5	9.0	7.0	4.0	2.0	11.0	5.0	11.0	6.0	8.0	6.0	10.0	7.5	5.0
HC	14.0	36.0	38.0	46.0	37.5	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
JBT	13.0	43.0	43.0	46.0	26.0	28.0	40.5	44.0	n/a	n/a	n/a	n/a	n/a	n/a
LKDS	0.0	5.0	2.0	6.0	0.0	5.0	2.0	5.0	7.0	6.0	2.0	11.0	8.25	3.25
PA	n/a	n/a	n/a	n/a	n/a	38.0	44.0	46.5	32.5	n/a	n/a	n/a	n/a	n/a
PWK	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	41.5	30.0	34.0	42.0	66.5	44.75
DEC Total	31.0	95.0	94.0	105.0	67.5	87.0	93.5	111.5	91.0	92.0	79.5	130.5	117.25	90.5

Student and Teacher Population

The SSDEC serves the educational needs of approximately 1300 Junior Kindergarten (age 4) to Grade 12 students in five communities and eight schools geographically located in the southeast portion of Canada's Northwest Territories (NWT):

Community (population)	School (Grades Served)	Indigenous Enrolment
Fort Resolution (pop. 474)	Deninu School (JK-12)	97%
Fort Smith (pop. 2496)	Joseph Burr Tyrrell Elementary School (JK-6) Paul William Kaeser High School (7-12)	81%
Hay River (pop. 3606)	Harry Camsell School (JK-3) Princess Alexandra School (4-7) Diamond Jenness Secondary School (8-12)	63%
K'atlodeeche (pop. 292)	Chief Sunrise Education Centre (JK-12)	100%
Lutsel K'e (pop. 395)*	Lutsel K'e Dene School (JK-12)	98%

* Lutsel K'e is only accessible by air or by boat in the summer, while the other communities are also accessible by road

The South Slave is particularly unique with five official languages; South Slavey, Cree, Chipewyan, French and English, and approximately 78% of the student enrollment are of Indigenous descent (the NWT population is 64% 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)*. Inconsistent attendance is a significant factor that typically prevents a number of students from benefiting from day-to-day instruction and learning at a consistently high rate.

A relatively large percentage of students are also transient, with Fort Smith and Hay River serving as magnet communities for those being temporarily served by Aurora College and secure facilities



to name a few. In the smaller communities, the retention of quality teachers is also a particular challenge and can provide inconsistency in program offerings.

Multi-graded classrooms are prevalent with as many as four grades being served in some classrooms. The inclusive schooling directive of the NWT requires that the majority of students are moved along with their age-appropriate peers regardless of their academic level, resulting in most South Slave classrooms containing a wide spread of student ability levels.

Early Development Instrument

The Early Development Instrument (EDI) is a population-based measure that assesses children's readiness to learn at school. Developed by the Oxford Center of Child Studies at McMaster University, it is used across Canada. EDI is a checklist completed by all kindergarten teachers. EDI does not diagnose children, but instead provides a snapshot of the learning readiness of groups of four and five year olds as they get ready to enter senior kindergarten and/or grade one. The EDI measures children's developmental health by asking questions about the five areas of their early development – referred to by researchers as developmental domains: physical health and well-being; emotional maturity, communication skills & general knowledge; social competence; and language and cognitive development.

The results from the EDI determine the percentage of children who are ready to learn as they enter grade one and the percentage that are falling behind. The average EDI scores are divided into three segments: children falling into the bottom 10% are considered 'vulnerable' and children scoring in the lower 10% to 25% are considered 'at risk'. Children scoring above 25% are considered to be on track and ready to learn. These segments are based on established norms for child development across Canada. Vulnerable refers to the portion of children, which, without additional support and care, may experience future challenges in school and society. In the context of EDI, vulnerability is a statistical definition, which can mean being behind in developmental health.

According to the EDI 2016-17 results (see Figure 1) 51.8% and 25.3% of kindergarten students were reported as being vulnerable on at least one, and two or more domains respectively. For students in the South Slave Region, the vulnerability rate on at least one domain was above the NWT average, whereas the vulnerability rate on at least two domains was below the NWT average.



Figure 1: Early Development Instrument Results for South Slave DEC & NWT Percentage of Children Vulnerable at least ONE or TWO domains

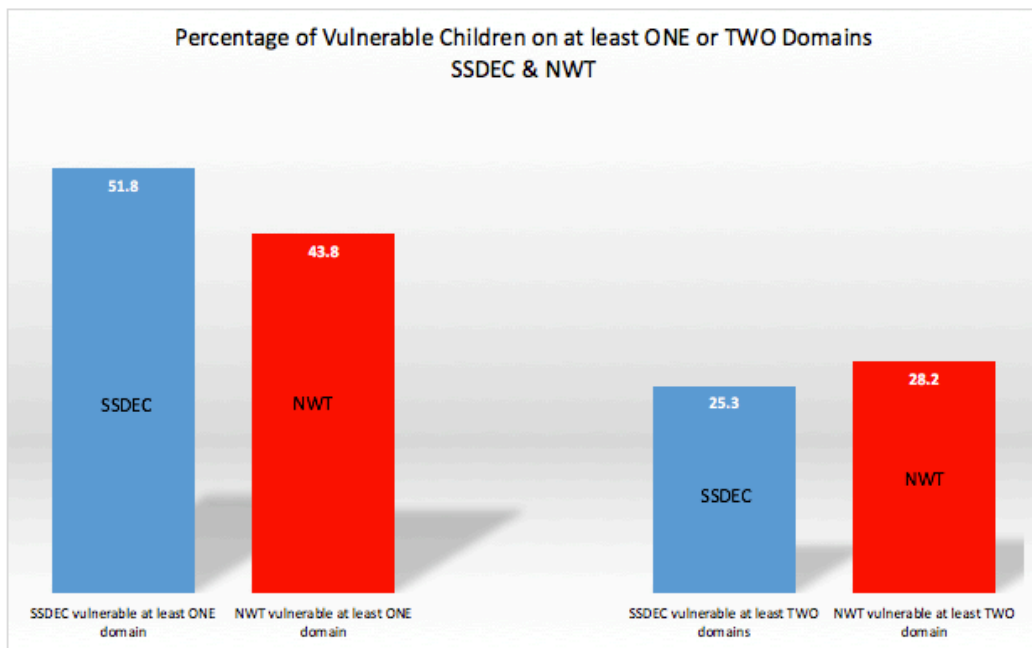
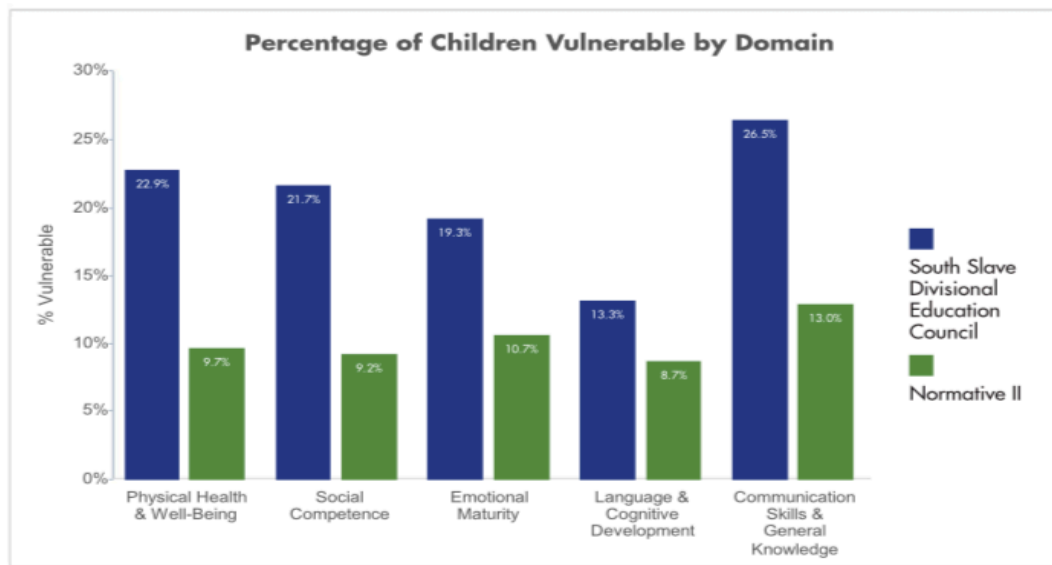


Figure 2: Early Development Instrument Results for South Slave DEC & Normative II population.



The graph below illustrates South Slave Divisional Education Council 2016/2017 results for the percentage of children vulnerable on at least one and at least two domains compared to the Normative II population.



Middle Years Development Instrument

The Middle Years Development Instrument (MDI) is a population-based measure that uses a self-report survey to ask students in Grades 4 and 7 about their thoughts, feelings and experiences in school and in the community. Researchers at the Human Early Learning Partnership (HELP) at the University of British Columbia (UBC) manage the work. MDI includes questions that are linked to 3 areas of students' development: Well Being; health; and academic achievement. The Well-Being Index focuses on critical areas of students' development: Optimism, happiness, self-esteem, absence of sadness and general health. Scores from these areas are combined to correspond to 3 categories of Well-Being: 'Thriving' (Green), 'Medium to High' (Yellow), and 'Low Well-Being' (Red).

According to the MDI in 2016-17 results (see figure 3), 43% of students in Grade 4 and 32% of students in Grade 7 in the South Slave Region are considered "thriving" on the Well-Being Index. In Grade 4 we are above the average in the NWT and in Grade 7 we are one percent below the NWT average.

Figure 3: The Well-Being Index Results for Grade 4 Students in South Slave DEC and NWT

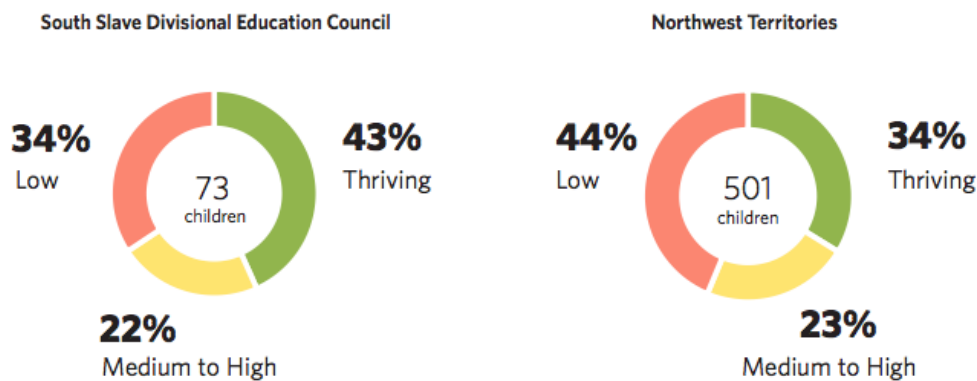
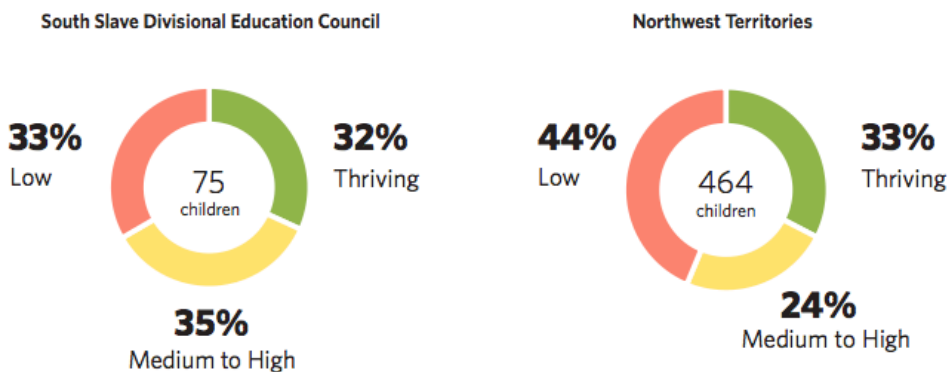


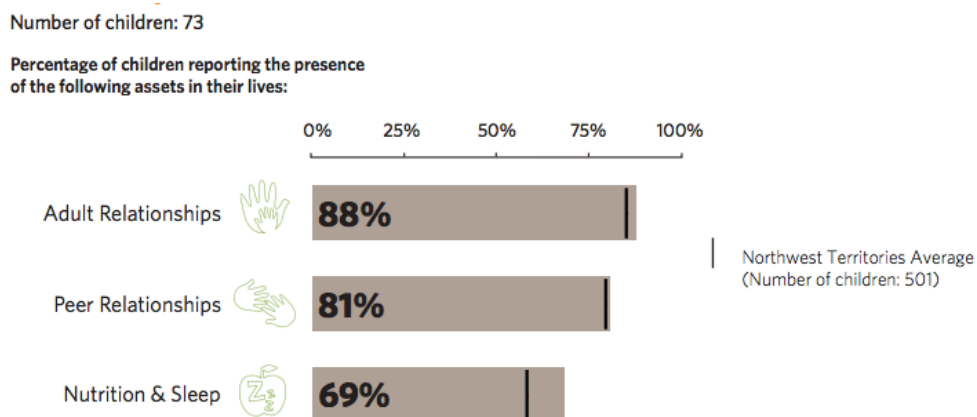
Figure 4: The Well-Being Index Results for Grade 7 Students in South Slave DEC and NWT



The MDI also included questions on the Assets Index. The Assets Index combines measures that highlight 4 key assets that help to promote children’s positive development. Assets are positive experiences; relationships or behaviours present in children’s lives.

According to the Assets Index results in the MDI 2016-17, the percentage of Grade 4 students in the South Slave Region that reported the presence of Adult Relationships, Peer Relationships, and Nutrition & Sleep were 88%, 81% and 69% (see figure 5). All categories were increases from 2015-16 with Nutrition and Sleep increasing significantly from 53% in 2015-16 to 69% in 2016-17 however still slightly below the NWT average of 72%. Adult Relationships at 88% was above the NWT average of 86% and Peer Relationships equalled the NWT average at 81%.

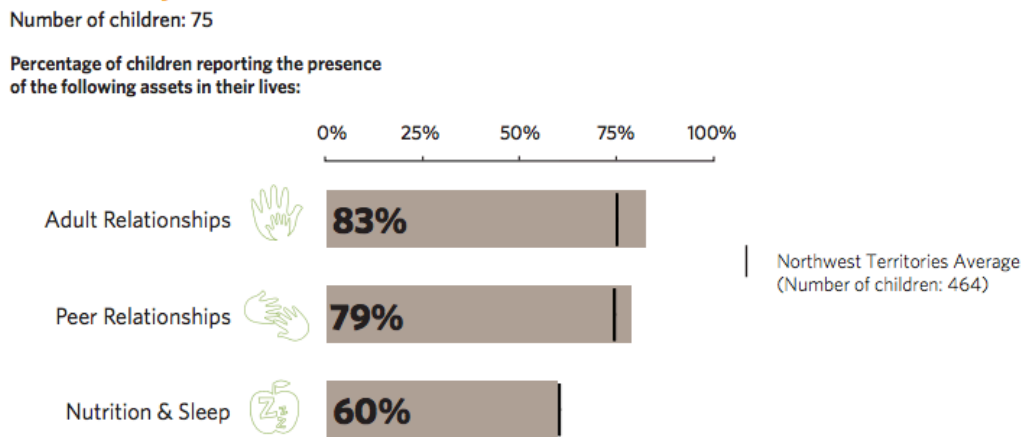
Figure 5: The Assets Index Results for Grade 4 Students in South Slave DEC and NWT



The percentages of Grade 7 students in the South Slave Region that reported the presence of Adult Relationships, Peer Relationships, and Nutrition & Sleep were 83%, 79% and 60% (see figure 6). The percentages of Grade 7 students that reported a presence of Adult Relationships and Peer Relationships are above the NWT averages while 60% of Grade 7 students reported receiving adequate Nutrition & Sleep, which equalled the NWT average.



Figure 6: The Assets Index Results for Grade 7 Students in South Slave DEC and NWT



Teacher Population:

The SSDEC is facing a staffing turnover (teachers) of almost 20% (18.7%) next year. This will have an impact on the amount of training/support required from the Regional Office. This will continue to be an issue for the next 3-5 years as the number of teachers reaching retirement age is significant.



South Slave Divisional Education Council Governance

The SSDEC was established in 1991 with a mandate to provide a quality JK-12 education to approximately 1,300 students in the communities of Hay River, Fort Smith, Fort Resolution, K’atlodeeche, 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 2017-18 representatives were as follows:

Fort Smith	Ann Pischinger (Chairperson)	3-year term
Fort Resolution	Bess Ann McKay (Vice-Chairperson)	2-year term
Hay River	Kandis Jameson	3-year term
K’atlodeeche	Atanda Norn	3-year term
Lutsel K’e	Prairie Desjarlais	3-year term

Each member is elected by their respective DEA and the lengths of the member’s term on the SSDEC coincides with the length of their terms on their respective DEAs as per the requirements of the respective DEA 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 government 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

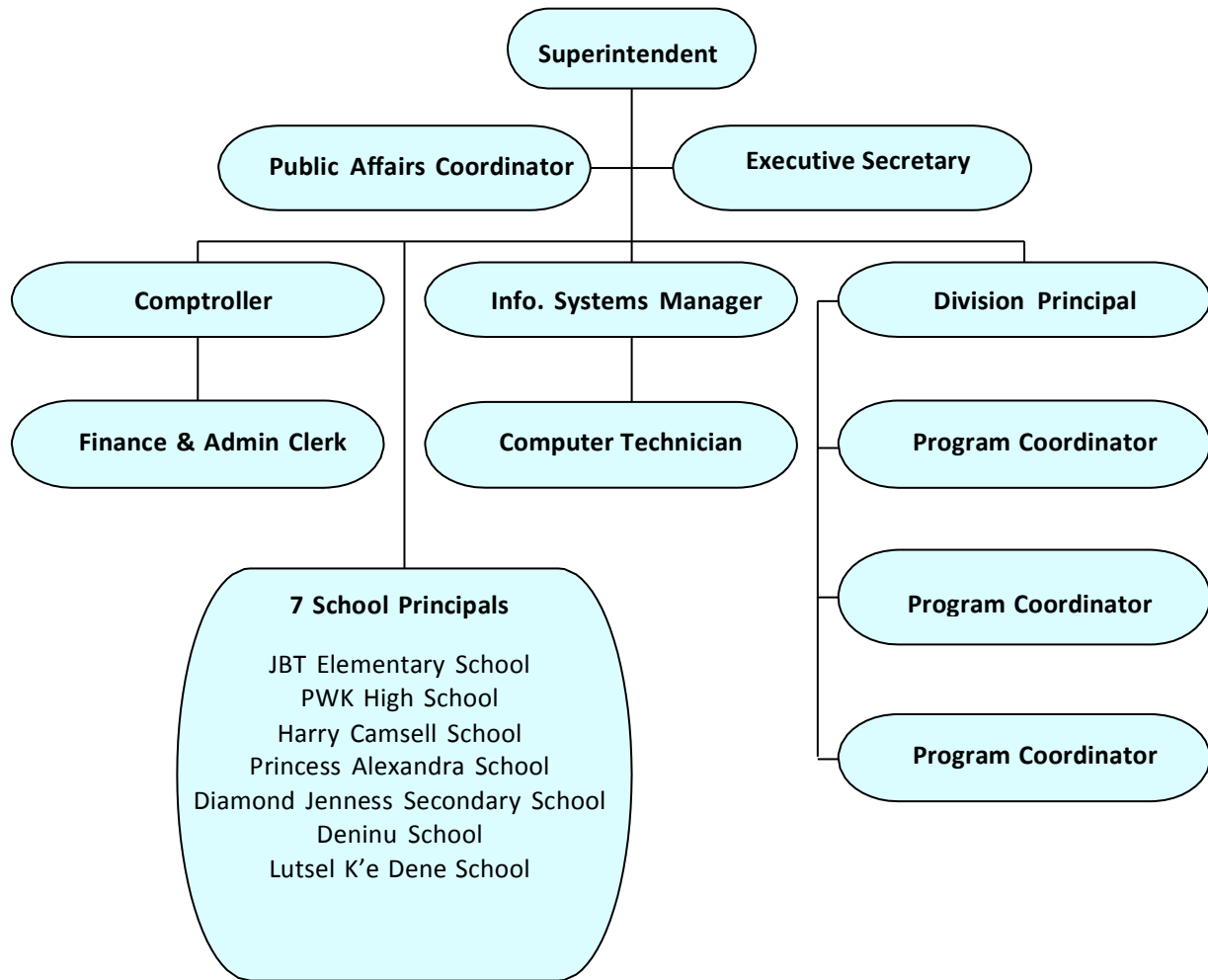
Division Principals (0.5 FTE) – Dorie Hanson, Al Karasiuk

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, in recognition of the commitment of Council to lifelong learning and continuous improvement, it is expected that all District Education Authority (DEA) representatives take opportunity for training and development activities to enhance their ability to effectively fulfill their governance responsibilities consistent with the foundational and philosophical commitments of the South Slave Divisional Education Council (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.

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.

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 2017-18, there was only one new member elected in the Fort Resolution DEA election.

The SSDEC invited Dr. Leroy Sloan (former Alberta Deputy Minister) to their June 15, 2017 council meeting to provide in-servicing. Dr. Sloan presented to four (4) Council members on *Maintaining Momentum When Downsizing*. The presentation focused on the importance of staff development, and how to do more with less during a time of plateauing results.

Divisional Education Council Meetings

According to section 109 of the Education Act, the “Divisional Education Council shall meet at least three times a year and at any other times that it may decide”. Table below describes the status of DEC meetings that were planned for the completed school year.

Meeting Number	Planned Date	Planned Location	Did the meeting take place as planned? (Yes/No)	If no, explain why.
1	September 30, 2017	K’atlodeeche First Nation	Yes	
2	November 25, 2017	Hay River	No	Held as a conference call instead (same day) after bison were hit on the way to the meeting.
3	February 10, 2018	Fort Smith	Yes	
4	April 21, 2018	Fort Resolution	Yes	
5	June 15, 2018	Łutsel K’e	No	Held as a conference call instead (same day) after plane was weathered out.

Table 4: SSDEC Meetings Schedule.

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.

Language, Culture and Identity

Outlined below are achievements on programs and activities implemented to support the development of language, culture and sense of identity.

First Nations Storybook Apps

Priorities in the 2017-2018 school year:

The First Nations Storybook Project is intended to support individuals who are intent on learning and speaking their ancestral language. This collection, with spoken-word and text, provides the tools by which users may rediscover and practice their language.

Designed to look like a bookshelf, the educational apps are available through the App Store and Google Play, and each house about 50 books from the SSDEC’s collection, most of which are written in both the local Indigenous languages and in English. The books, which tell of stories that reflect the traditions, values and experiences of northern Canadians, are read by local fluent speakers so that readers can hear, follow along, and learn the language.

Achieved results:

- The First Nations Storybooks apps, available in Bush Cree, Chipewyan, and South Slavey, are now all available for users to download for free on both iOS and Android devices. A quick search for “First Nations Storybook” should find the apps.
- All students in Indigenous language classrooms have access to iPads which have the First Nations Storybook apps preloaded. Approximately 275 iPads are distributed across our eight schools (for various uses).
- The Cree version has a 5-star review in the App Store. A reviewer wrote: “They are bilingual so a listener/reader can follow along in English. As a teacher in a big city, my students may never speak Cree but this is a wonderful way for them to hear the language spoken through an engaging story. Thank you!”

SSDEC Regional Literacy Target: Learning Local Languages

Priorities in the 2017-2018 school year:

At the June 2017 Council meeting DEC representatives set regional targets for 2017-18. One of these targets was :

- At least 80% of SSDEC trustees, staff and students will be able to engage and respond to greetings (How are you?, I’m fine), express a word of appreciation (well done/that’s good), say thank you, and use at least two more phrases of salutation / thanks in the local Indigenous language(s) (6 phrases to engage/respond without reminder)

Each staff member was provided with the words and accompanying sound files (spoken by Elders) to assist their pronunciation. As well, at the in-service, fluent Slavey, Chipewyan and Cree speakers led the educators through the words. These tactics were key in helping teachers learn and pass on the



<p>Achieved results:</p>	<p>language to their students.</p> <p>Teachers were responsible for monitoring their students' knowledge, while principals were required to assess their staff. These results were then handed into the regional office (where all staff were also participating).</p> <ul style="list-style-type: none"> • 85% of students, and 92% of staff, are able to engage and respond to greetings, express a word of appreciation, and say thank you in the local Indigenous language (target 80%). This information is tracked at the school level (by student, and staff member) and is submitted to the Regional Office at the end of the year. • For many schools, the target was a catalyst to continue to learn language throughout the year as a whole school activity. Some schools had weekly or monthly words that everyone was expected to learn on top of the six prescribed by the regional office.
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School and store signage with Quick Response (QR) codes

<p>Priorities in the 2017-2018 school year:</p>	<p>SSDEC schools received new signage holders for all doors, and as translations and sound files come in we are designing the signage to be printed and installed in each school (with help from Department of Infrastructure). The signs state the room number and room name in all of the languages of the community. Each sign also features a room symbol to assist those who cannot read, and a QR barcode that users can scan with their phone to hear pronunciation of the Indigenous language name of the room.</p> <p>Many of the independently owned stores in our communities have also put up Indigenous language food labels in their stores (either for Indigenous Languages Month or permanently) as part of our Shopping in Two Worlds program. These labels also feature QR barcodes that can be scanned with any cell phone that has a QR app downloaded. The phone then directs the user to a page where they can press 'play' and hear the proper pronunciation of the words.</p>
<p>Achieved results:</p>	<ul style="list-style-type: none"> • Signage has already been installed in 7/8 schools, with the remaining 1 school to be completed 2018-19. • The North West Company approached SSDEC to request assistance in rolling out a similar signage program in most Northern and NorthMart locations. They have translated ~ 80 words into approximately 30 dialects. <u>The story was covered on CBC</u>, following the previous year's 2016-17 coverage, which garnered international interest.

2nd Annual Children's Storybook Contest

<p>Priorities in the 2017-2018 school year:</p>	<p>The SSDEC launched their 2nd Annual Children's Storytelling Contest in March 2017. The contest, open to all, looked for stories that appeal to younger children and that follow a Northern theme and incorporate a cultural perspective. Stories that lent themselves to translation and were already illustrated/photographed were given preference.</p>
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Achieved results:	<p>The grand prize winner received \$500 and the honour of having a hard copy of their story published in Chipewyan (Dēne Sų́nė Yatı́é), South Slavey (Dene Zhatı́é), or Cree (Nēhiyawēwin); and an eBook version published on each of the three First Nations Storybook apps.</p>
	<p>The contest closed at the end of June, and then following that winners were selected and their work edited, illustrated, and laid out as a book and sent to print.</p>
	<p>The <i>2nd Annual Children's Storybook Contest</i> received around two dozen entries from across the NWT in June 2017. From these entries, one grand prize winner was chosen.</p> <ul style="list-style-type: none"> • The winner was Rachel Vander Veen of Yellowknife with her story <i>A Journey Down the River</i>. The children's story was illustrated by Nevia Mateus. • The book is being published as a full-colour dual-language children's book in English, Chipewyan (Dēne Sų́nė Yatı́é), South Slavey (Dene Zhatı́é), and Cree (Nēhiyawēwin). Five hundred copies of each book will be released in Fall 2018. The book will also be available on all three First Nations Storybook apps. <p>The contest was a great way to engage the NWT in language and culture – SSDEC was very impressed to receive entries from Indigenous language classes in the NWT.</p> <ul style="list-style-type: none"> • SSDEC has now published over 300 books.

Three Feathers – The Movie

Priorities in the 2017-2018 school year:	<p><i>Three Feathers – The Movie's</i> final shoot wrapped up in January 2017, and the footage has been sent to post-production. The majority of the cast and crew are Northerners in this ground-breaking film, which was filmed in four languages over four seasons. In total, five movies are being produced – versions in Chipewyan, Cree, Slavey, and English (lengths to be determined), and a 45 minutes English version which will be entered into the short film category in film festivals.</p>
	<p>The story follows three young men – Flinch, Bryce and Rupert – who have vandalized their community. They are sent by its Elders to live nine months on the land as part of a circle sentencing process. There, the young men learn to take responsibility for their actions and acquire the values that have been lacking in their lives – humility, caring and respect. But will they be forgiven for what they have done?</p>
	<p>In 2017-18, additional voice recordings were completed, and post-production work took place. The film will premiere in Fort Smith, NT, and Yellowknife, NT in fall 2018.</p>
	<p>People are proud of the work that is being produced, and SSDEC is confident that the movie was going to be just as great an educational resource, as the</p>



<p>Achieved results:</p>	<p>language revitalization project.</p> <p>The SSDEC supported the project both financially and through in-kind contributions (staff time, equipment etc.).</p> <ul style="list-style-type: none"> • The movie has already received significant media coverage, with stories being published on CBC and CKLB radio, and in the Northern Journal, News/North, The Edge YK, and My Yellowknife Now. The <i>Three Feathers – The Movie</i> website, Twitter and Facebook accounts are also consistently reaching hundreds to thousands of people. • Total fundraised – approximately \$400,000 • Cast and crew #s – Over 60 people were involved in the project, many of them Indigenous Northerners.
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Key Cultural Experiences

<p>Priorities in the 2017-2018 school year:</p>	<p>All schools in the SSDEC will integrate key cultural experiences both within the Indigenous Language classroom and out on the land. Every teacher in the SSDEC is required to incorporate cultural experiences and teachings into their classroom practices (Dene Kede). Through the support of inquiry-based learning teachers are encourage 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 are culturally relevant to the context and students in the school.</p> <p>All South Slave schools host culture camps on school property, visit neighbouring camps (such as at a museum), or take students on on-the-land trips, such as to the Sweet Grass Station in Wood Buffalo National Park.</p>
<p>Achieved results:</p>	<ul style="list-style-type: none"> • Deninu School (JK-12): Cultural trips, on-the-land, hand games tournaments, Dene games tournaments, feeding of the fire ceremonies, drumming, preparing traditional foods, trapping and snaring activities occur at least once/month. Now that the on-site camp has been established students are experiencing daily on-going cultural activities. • Joseph Burr Tyrrell Elementary School (JK-6): In-school cultural activities, participation in Dene Games: Weekly-Tuesday afternoons; Seasonal Culture Camps (3 times/year). • Paul William Kaeser High School (7-12): Sweet Grass Camp (Gr 7&8), Spring Canoe Trip (Gr 9), Winter Camp (Gr 10-12), weekly drumming/hand games, Feasts (3 times/ year), Fire ceremony (2 times/ year). Daily/weekly activities are included in classroom instruction and practices, such as: food preparation, drum construction, arts and crafts, and Elders and community member visits. • Harry Camsell School (JK-3): Cultural trips on-the-land, learning traditional skills, participation in cultural activities, playing traditional games, traditional food: at least once/week • Princess Alexandra School (4-7): Cultural trips on-the-land, learning traditional skills, participation in cultural activities, playing traditional



- games, traditional food: at least once/week.
- **Diamond Jenness Secondary School (8-12):** Traditional food gathering and preparation, traditional arts, participation in cultural activities, and games. These activities occur weekly within the Slavey class and once a month (or more) for the whole school population.
- **Chief Sunrise Education Centre (JK-12):** Weekly culture camp, 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), Traditional Games Championships.
- **Lutsel K'e Dene School (JK-12):** On the land trips (3 times/year – 1 week); Traditional games, traditional skills: once/week.

Indigenous Language Instruction/Speak Your Language campaign

Priorities in the 2017-2018 school year:

All SSDEC schools offer core programming in the local Indigenous languages (Cree, Chipewyan and Slavey). All staff and students are required to learn at least 6 traditional greetings in the language(s) of their community. Culturally relevant texts and resources are used frequently in the classrooms for instruction and guided reading experiences.

To help encourage and facilitate these programs, through the Speak Your Languages campaign, the SSDEC aimed to promote use of local Indigenous languages in the home and community. Although the SSDEC won't have direct influence over which language parents choose to use at home, SSDEC can, through a well-conceived Public Relations campaign, extol the benefits and make the case for using one's ancestral language. The campaign directly supports those that are keen to use their language more at home, and also motivates others to begin the process of relearning their language; anything the SSDEC can do, will bring benefits to the in-school Indigenous Language programs.

The SSDEC has data to support our claim that our focus on Indigenous languages is having an impact. Recent Canada Census Data (2016) shows growth in two critical indices - Mother Tongue and Home Language Usage - in several of our South Slave communities. We are but a handful of NWT communities where these two indicators representing the health of our languages has grown rather than declined. In most communities the decline has been significant. Our goal continues to be to improve upon the positive trend of home language usage - all to the benefit of our school programs.

This fits well with our goal of pushing the languages out of the school and into the community and homes of our students. In other words - helping make our communities ripe for a resurgence of the languages.

Achieved results:

- All K- Grade 9 schools provide a minimum of 90 hours a year in the local language(s).
- Grades 10-12 schools that offered 5-credit Indigenous language courses provided a minimum of 125 hours of instruction in each. These courses included:



- Cree 15,
- Cree 25,
- Cree 35,
- Chipewyan 15,
- Chipewyan 25,
- Chipewyan 35,
- South Slavey 15,
- South Slavey 25, and
- South Slavey 35.
- We have ordered and are distributing swag that says “Speak Your Language” in the three languages spoken in our region.
 - 1000 bags, 1000 mugs, 50 hoodies, 967 t-shirts
 - Students are very excited about their new clothing and can be seen wearing it in the schools and communities every day.
- We filmed and produced 1 commercial (60 seconds) of students using their language in the classroom. This commercial played in the Hay River and Yellowknife movie theatres throughout the month of March.
- We are working on producing two more commercials.

Our Languages: Indigenous Languages Curriculum

Priorities in the 2017-2018 school year:

Given the high percentage of Indigenous students in the region (78%) a focus on language revitalization and integration of culture within our classrooms is essential for providing our students with a sense of belonging and positive self-image. Three SSDEC schools were chosen to pilot the new Our Languages Curriculum in 2017-18.

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.

Multiple SSDEC staff were contracted by the Department of Education, Culture, and Employment to support and develop the *Our Languages Curriculum (OLC)*.

Achieved results:

- 3 Indigenous language teachers attended 2 in-person territorial training sessions, along with 4 telephone conferences.
- 3/3 Indigenous language teachers were observed (on-site visits) and received written feedback.
- Brent Kaulback assisted in writing and advising the curriculum.
- Devin Roberts supported Indigenous language teachers, Paul Boucher, Justin Heron, and Shirley Lamalice, to pilot the curriculum and develop activities to support the curriculum. These activities were included in the curriculum and will be used territorially when the curriculum is rolled out NWT-wide in the 2018-19 school year.
- Sarah Pruyts designed supporting documents (i.e. flashcards, posters) for the *OLC*.



Health, Wellness and Student Support

Outlined below are achievements on programs and activities implemented to support health and wellness of our students and teachers, meet diverse needs of our learners, and create an inclusive learning environment.

4-6 health and Wellness Curriculum

Priorities in the 2017-2018 school year:	Health and Wellness correlates closely to the SSDEC's priorities under Socially Responsible Behaviour as well as Social and Emotional Wellness.
Achieved results:	<ul style="list-style-type: none"> A total of four teachers representing, three of the five schools offering Grades 4-6, participated in the training offered by ECE, and piloted the new curriculum.

Win the Day Wellness Challenge

Priorities in the 2017-2018 school year:	<p>The <i>Win the Day Wellness Challenge</i> entered its third year in 2017-18. The voluntary challenge, open to all SSDEC staff, is meant to encourage resiliency through simple tasks that improve health and wellness.</p> <p>The wellness challenge was inspired by the nine Dene Laws, with each challenge lasting one month. The laws have been passed down through generations, taught as the key to living a good life. Today, as we increasingly focus on the importance of wellness, we are coming back to what the Dene have been teaching all along – that the most important things to staying well include loving, helping, and sharing, among others. Through the challenges, staff will be provided opportunity and encouragement to focus on how they can put the laws into practice in our personal and professional lives.</p> <p>Each month, a new law was featured, along with three challenge prompts (although staff were also invited to create their own challenge and share it with the <i>Win the Day</i> group if they would like). The challenges themselves were diverse enough to enable all to participate and are designed to raise staffs' level of awareness and commitment to their physical and emotional health.</p> <p>Each month one person who completed the challenge was selected at random to receive a wellness-related prize worth \$25.</p> <p>At our upcoming 2018-19 annual regional in-service and cultural orientation days, one grand prizewinner will be selected to win a \$500 flight voucher (every completed challenge earns staff one entry in the contest).</p>
Achieved results:	<ul style="list-style-type: none"> Approximately a dozen staff participated in the monthly challenges and feedback was quite positive. When staff was confirming their participation in the previous month's challenges, they often commented on the positive



changes brought about by the task they completed. The challenges asked people to share, help, be polite, and so forth – things that encourage positivity and gratitude, which in turn change people’s outlook on life for the better.

SSDEC Regional Social Responsibility Target: Social Responsibility

Priorities in the 2017-2018 school year:

The SSDEC sets yearly targets that all regional schools aim to meet. One of the social responsibility targets requires that at minimum 80% of K-10 students participate in at least 10 lessons of a social responsibility program, such as *Incredible Flexible You*, *Zones of Regulation*, *MindUp*, *Second Step*, *Mindful Schools*, *Superflex*, *Fourth R*, *Healthy Relationship Plus*, or *Leadership and Resiliency Program (LRP)*.

Research has shown that the long-term benefits exceed the initial costs of social responsibility programming by an average ration of 11:1. For example, the *Fourth R* program costs \$68,000 for 100 students and produces economic benefits of \$832,000 (ASCD Educational Leadership, 2015).

We know that the wellness of the learner is foundational to the ability for them to learn. In addition, Social Emotional Learning is a process for learning life skills that includes character education, restorative justice, peer mediation, bullying prevention, anger management, drug/alcohol prevention, violence prevention, school climate, ethical-decision making, relationship education and, positive behaviour supports. SEL teaches mental skills that lead to understanding and managing emotion, building long-lasting relationships, show empathy for others, and problem-solve constructively and ethically.

Achieved results:

- 80% of K-10 students participated in at least 15 lessons (10 or more hours) of a social responsibility program by the end of May (target 80% by end of June) such as:
 - 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)
- 2 of our schools were involved in the ECE self-regulation pilot to explore further the 5 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 8 of our schools have been supported with the implementation of self-regulation practices with the support of our RISC.
- 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. Only 1 school (PWK) has an active Gay Straight Alliance (GSA) at this time; they are hosting a GSA Conference in the fall and all schools have been invited with the aim of helping other schools begin the process of establishing their own GSAs.

Strengthening Teacher Instructional Practices (STIP)

Priorities in the 2017-2018 school year:

STIP (Strengthening Teacher Instructional Practices), which reallocates up to 100 existing student contact hours towards collaborative planning and teacher professional duties in order to improve student outcomes and address issues of teacher workload and wellness. All South Slave schools have applied for the maximum number of hours they are eligible for, and are considering how to best allocate their additional time.

The SSDEC is highly supportive of this initiative, and like ECE has concluded that instructional quality (effective teaching and learning) is more important to results than instructional quantity (hours of instruction).

The NWTTA conducted a member survey between January 23 and 30 2018, seeking feedback on STIP implementation.

Achieved results:

- South Slave survey results – 82% were very satisfied, satisfied and/or okay with the implementation of STIP
- Fort Smith survey results – 100% were very satisfied, satisfied and/or okay with the implementation of STIP

Trauma-sensitive Schools

Priorities in the 2017-2018 school year:

It is our intent every morning that when students and staff walk through the front doors of our schools they are entering safe, trauma-sensitive spaces. We don't always know what they have experienced before school starts, so schools are becoming more proactive in creating a positive learning environment that integrates a trauma-sensitive approach into all aspects of the school day.

One of the best things that can be done is to foster healthy relationships with students through building social competency. Students may need to be taught how to foster positive friendships, be empathetic, and manage conflict through social skills classes and lessons built into daily interactions. Strategies such as mindfulness, relaxation, and visualization are very effective if practiced consistently in reversing the negative effects of trauma. Students learn to become in tune with their feelings, manage their emotions, and remain calm, alert and ready to learn.

Students are also encouraged to express themselves through art, music, drama, and play – activities that do not necessarily require language, which is compromised when someone is experiencing a traumatic event. Allowing



<p>Achieved results:</p>	<p>expression without pressure helps students to relax and then re-engage.</p> <p>Trauma is particularly prevalent in northern Canada, where statistics tell us that people are three times more likely to be the victim of a sexual assault, robbery, or physical assault than their provincial counterparts (Stats Can, 2012). In the Northwest Territories, 40% of people in the Territories (15 years and older) were victimized at least once in the past 12 months (Stats Can, 2012).</p> <ul style="list-style-type: none"> • 6 Trauma-sensitive Schools/Communities workshops, facilitated by Heidi Yardley of Northern Counseling, were held. • Many teachers are introducing “soft starts” to the beginning of their day, which incorporate routine, calming activities to help students settle comfortably into their day. • Teachers are also organizing their classrooms with the goal of creating a safe and inclusive space in mind. Soft lighting, natural elements, and covered cupboards, and a variety of seating options are just a few of the ways our classrooms are calming, welcoming spaces. • We have partnered with Hay River Metis to provide counselling services and training for trauma sensitive schools. Integral to this is support to families. • We have 3 school-based counsellors engaging in training and providing support to students. • All of our PST’s have participated in ASIST suicide prevention training. • On-going training and support is also provided by our RISC.
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Parent and Student Workshops

<p>Priorities in the 2017-2018 school year:</p>	<p>Regional Coordinators are developing and piloting workshops and presentations that will available to the community and schools upon request. The ever-growing list includes sessions on <i>Family Literacy, Numeracy, Drugs and the Teenage Brain, Choices - Drinking and Driving, Mindfulness, and Trauma Education</i>. In some cases, the SSDEC joins community partners to deliver presentations, including the RCMP and the Department of Health and Social Services.</p>
<p>Achieved results:</p>	<ul style="list-style-type: none"> • Regional Coordinators gave over 30 presentations at school/community request in 2017-18. • SSDEC coordinators are also called on as experts to provide advice on issues related to their presentations and areas of expertise.

Healthy Foods for Learning

<p>Priorities in the 2017-2018 school year:</p>	<p>The SSDEC recognizes that nutrition plays an integral role in supporting student learning. Our schools offer a combination of programs (see individual school details below) that offer 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</p>
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	<p>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).</p>
Achieved results:	<ul style="list-style-type: none">• 8/8 schools (100%) offer programming 5 days/week; 7/8 schools (87.5%) offered programming 10 months of the year, 1/8 schools (12.5%) offered programming for 8 months.• 8/8 schools (100%) indicated that they offered sugar-free, unprocessed food most of the time.• 7/8 schools (87.5%) offered a breakfast program, 8/8 schools (100%) offered a snack program, and 4/8 schools (50%) offered a lunch program.



Teaching and Learning

Outlined below are achievements on programs and activities implemented to support excellence in teaching and professional development of our educators.

Annual regional in-service

Priorities in the 2017-2018 school year:

The SSDEC's annual regional in-service gives educators a chance to gather and reflect on the past year's success, confirm and reinforce evidence-based initiatives, and engage in professional learning activities to prepare for the upcoming school year.

The theme of our 2017-18 in-service was In Focus (Elevating the Essentials).

Over the past ten years of the Leadership for Literacy initiative, we have added many research-based practices that have benefited our students and staff in their learning. However, this has also slowly shifted our focus away from what we determined ten years ago as most important: literacy, followed by numeracy and social responsibility. We are endeavouring to refocus on deeper implementation of the cornerstones of our initiative, and make sure that we are not "a mile wide and an inch deep".

In light of funding reductions and plateauing results, Schmoker (2017) and Sloan (2017) both tell to do less but do it better. Given the extra time we have been given through STIP, schools will be going deeper with PLCs to ensure teachers really hone in on ELOs and know how to assess and analyze results to inform instruction and interventions collaboratively to improve results. We are also reinvigorating strategies that brought forth the greatest impact on results earlier on in the award-winning L4L initiative, such as SmartLearning (evidence-based instructional process that works in all grade levels).

We are reminded of four key questions to help us all focus individually and in collaboration:

- 1) What do we want students to learn?
- 2) How will we know if students have learned it?
- 3) What will we do if students haven't learned it?
- 4) What will we do if they have learned it?

Expanding on the inquiry project assigned at the past two in-services, we are asking each teacher to again develop or repurpose at least two inquiry lessons, SmartLearning sequences, or Balanced Literacy sequences and share one of those (Making Our Work Public) with their colleagues in the upcoming year. We have also asked staff to focus on *cultural inclusion* (Dene Kede) and involving students in their own *assessment*.

Achieved results:

- The SSDEC's annual regional in-service gives educators a chance to gather and reflect on the past year's success, confirm and reinforce evidence-based initiatives, and engage in professional learning activities to prepare for the upcoming school year.
- The in-service provides staff with the best researched-based best practices, ensures everyone is unified in working to achieve regional goals,



and understands our important vision and mission.

- This year, the in-service took on a different format where instead of bringing all staff from across the South Slave together, smaller in-services were held in Fort Smith (August 25 & August 28), Fort Resolution (August 28-29), Hay River (August 29-30), and Lutsel K'e (September 8 & September 25).
- The first half-day was used to report on the SSDEC's progress as a region and explain what our goals are for the year ahead. Staff worked together to brainstorm how they are currently *Elevating the Essentials*, and identified their own areas for improvement that they will work on throughout the year with their school leadership teams. Staff also discussed how they will use their new STIP time effectively and the importance of generating positive PR about the newfound time. This was followed by our celebrations slideshow and presentation of the *Excellence in Education Awards*.
- For the second day and a half of the in-service, presentations were tailored to what the leadership teams had determined as the most important areas to be addressed in their schools. We were very fortunate to enjoy fantastic presentations led by regional coordinators and leadership teams, which included a range of topics: how to effectively use Google Classrooms, classroom management strategies, interventions and trauma-informed teaching, social responsibility and positive behavioural interventions and support, identifying the essential learning outcomes, etc.
- This in-service was also a wonderful opportunity to celebrate the great work of our teachers and communities through the *SSDEC Excellence in Education Awards*, *NWTTA Thank You for Making a Difference* draw, *SSDEC's Win the Day Wellness Challenge* draw, the *Princess Alexandra School Vignette*, a staff accomplishments slideshow, a teacher thank-you video, and a Leadership for Literacy celebration video.

Literacy Coaches

Priorities in the 2017-2018 school year:

As part of the *Leadership for Literacy* initiative, every school has a literacy coach on staff who provides ongoing job-embedded professional development to teachers in evidence-based instruction, differentiation and intervention practices. Literacy Coaches, like program support teachers, are chosen based on their impressive track records of being quality teachers and life-long learners with credibility, initiative, organizational skills, facilitation skills, leadership qualities and the ability to establish effective professional relations. These literacy coaches are expected to spend at least 60% of their time working collaboratively with teachers, going through *coaching cycles* (assess, co-plan, co-teach, re-assess) depending on where students are in relation to essential learning outcomes (ELOs).

The regional Literacy and Numeracy Coordinators will continue to mentor and support the coaches so that they can support and encourage best practices in their schools. The Coaches also receive intensive training in how to assess reading achievement and how to support teachers in the classroom. School



Principals set high expectations for staff to keep up with current research and to function with flexibility in their diverse environments. The Principals also receive training so that are aware of what they should be observing in classrooms and what their Coaches should be doing.

The goal is to increase the percentage of students meeting or exceeding the acceptable standard in reading, currently 62% are meeting and our 2017-18 target was 65%. With this in mind, our coaches provide training and support to staff for a combination of research-based Tier-1 Gradual Release of Responsibility methods:

- 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 Apprenticeship¹: personal, cognitive, knowledge-building and social dimensions

¹ We sent teaching staff from 3 schools for the Reading Apprenticeship training offered by ECE. Our Regional Coordinators and Literacy Coaches have been providing in-services to other staff on the RA approach. The Reading Apprenticeship approach will primarily be used by our two High Schools (DJSS and PWK). It provides a common structure and language that specialist teachers across the disciplines can implement in support of increasing reading comprehension.

Achieved results:

- Regional Team (Literacy Coaches) met 5 times during the year (11 days in total).
- Literacy coaches are an invaluable resource to teachers, providing support and ensuring that research-based best practices are being used throughout the school.
- Looking at the improvements the SSDEC has seen in literacy over the last ten years since the Leadership for Literacy initiative began and literacy coaches were hired, the data is clear that they have made a significant impact on student achievement results.
- In 2006, only half of our students were performing at or above the standards for reading and mathematics. Now, 62% of students are reading at or above the Canadian average and 71% of students at or above the Canadian average in math (Canadian Achievement Test [CAT-4]).
- 32% of students gaining at least one stanine increase in reading on the CAT-4 (SSDEC target 20%)
- 36% of students gaining at least one stanine increase in math on the CAT-4 (SSDEC target 20%)



NWTTA Conference

Priorities in the 2017-2018 school year:	SSDEC teachers attended the 2018 Territorial Teacher’s Conference over February 19-21, 2018. The conference brought together teachers from across the NWT to attend professional development sessions.
Achieved results:	<p>A number of SSDEC teachers presented at the conference, including:</p> <ul style="list-style-type: none"> • Angie Fabian & Brent Kaulback: Languages and Culture with Students • Paul Boucher & Devin Roberts: Music in 2nd Language Teaching • Brent Kaulback: Whole School Approach to 2nd Languages • Sheila Kindred: Autism: Examining the Hidden Curriculum • Erin MacDonald, Allie McDonald, Marnie Villeneuve: <i>There is no “I” in Camp</i>: tradition and team building at the annual Sweet Grass Station trip • Kate Powell: Northern Distance Learning • Devin Roberts & Paul Boucher: Orality in the NWT • Gail Sajo: Everyone Can be a Mathematician

Regional Professional Development

Priorities in the 2017-2018 school year:	<p>Regional PD focussed on the following areas:</p> <ul style="list-style-type: none"> • Collaborative Learning Teams, <ul style="list-style-type: none"> ○ This will be 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 a significant staff turnover and with the inclusion of STIP time we wish to ensure that this time is focussed 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 ELO’s (What we want students to learn) we wish 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, tracking of student strengths and stretches and effective interventions. • Literacy, <ul style="list-style-type: none"> ○ Improving Literacy (reading) has been a Council target since 2007. As indicated earlier our current year results of 62% meeting acceptable standards fell short of our target of 65%. Each school will have one Literacy Coaches and they plan to meet regionally 4 times. We also plan to continue in-servicing our Literacy Coaches in Student Centered Coaching and Gradual Release models of instruction used regionally (including Literacy in the Disciplines) • Numeracy, <ul style="list-style-type: none"> ○ Improving Numeracy has also been a Council target since 2007. Our current year results indicate 71% of students at or above the Canadian average in math; our target was 69%. We
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plan to continue work on our regional K-9 math project. The emphasis being on developing Grade 9 next year (ELO's, common year plan, pre- and post-assessments, tracking structures, and program differentiation based on student options in Grade 10). Each school has identified a Numeracy Lead and they met regionally 2 times last year. There are also 3 rounds of school visits scheduled with our regional Coordinator and a contracted math consultant.

- Indigenous Languages & Indigenizing Education,
 - With the expansion of the new pilot into all classes we will need to ensure all of our Indigenous Language teachers are supported in its implementation. We are also anticipating new staff as well as 3 Indigenous Language trainee/interns. All instructors and interns will meet regionally for 4 days.
 - We will also be in-servicing all staff (with ECE's help) in the topics of Indigenizing Education, Truth & Reconciliation, and the OLC. This will take place at our Regional In-Service in August.
- Program Support/Inclusive Schooling,
 - Our PST's have 4 days of Regional meetings along with ECE target training to build their capacity in supporting students with identified need and those requiring differentiation in the classroom environment. They are also being trained on the Student Centered Coaching model and relevant strategies for directly supporting teachers.
- STEM (Science/Technology/Engineering/Math), and
 - Through a partnership with Aurora College we have received 3rd party funding that has allowed the College to hire a part-time teacher who will travel to schools in the region to promote and demonstrate how to incorporate STEM into existing curricula.
- Leadership
 - The SSDEC coordinates 4 meetings (11 days in total) of the Regional Leadership Team (Principals and Coordinators). One meeting is held in conjunction with PST's and one with Literacy Coaches. These meetings provide training in the areas of Literacy, Numeracy, Inclusive Schooling, OH&S, Personnel (staffing and evaluation) as well as technology. It also serves as a Collaborative Learning Team; we are excited to pilot a new Teacher evaluation model and part of these meetings will serve to refine our practice in this regard.

Achieved results:

- Collaborative Learning Teams (all teachers – 2-day regional in-service)
 - Purpose of a Professional Learning Community
 - 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?



- Establishment of Regional working groups to share resources, ideas and to horizontally align ELO's and assessments
- Literacy (all Literacy Coaches – 11 days of regional meetings)
- Numeracy (all Numeracy Leads – 1 day of regional meetings, all K-9 Math teachers – 4 rounds of embedded math training @1 day/school)
- Indigenous Languages (all Indigenous Language Instructors – 7 days of regional meetings)
- PST/Inclusive Schooling (all PST's – 5 days of regional meetings)
- Leadership (all principals/coordinators – 11 days of regional meetings)

Teacher Induction & Mentorship Program

Priorities in the 2017-2018 school year:

The Teacher Induction & Mentorship program involves those practices used to help new and beginning teachers become competent and effective professionals in the classroom. Induction programs also help develop an understanding of the local school, community and cultures. Mentorship, a key component of teacher induction, is the pairing of an experienced teacher with a first year teacher for support and guidance in the areas agreed to by the pair.

Achieved results:

- 6 new teachers were paired with 6 Mentors
- 50% of the teachers remain on strength next year

Collaborative Professional Learning Teams

Priorities in the 2017-2018 school year:

As the SSDEC schools continue their journey with Professional Learning Communities we have established a regional focus *Elevating the Essentials* for the next 3-5 years. This focus is based on the fundamental questions of a PLC:

- What do we want students to learn?
 - Determining Essential Learning Outcomes (ELO's)
 - Aligning ELO's vertically & horizontally
 - Writing ELO's in student friendly language (i.e. I can ... statements)
- How will we know if they have learned it?
 - Developing collaborative/common formative and summative assessments
 - Developing common rubrics for assessments
 - Developing methods to track student strengths and stretches in relation to the ELO's
 - Collaborative data analysis
- What will we do if students haven't learned it? Have learned it?
 - 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

School based Collaborative Learning Teams will focus on these as well as individual school based topics (noted by school below)

In addition to identified STIP time schools also utilize coaching cycle time



	incorporated into the school schedule.
Achieved results:	<ul style="list-style-type: none"> • The SSDEC Leadership team (comprised of principals, superintendent and coordinators) met 4 times per year (15 hours/meeting). <ul style="list-style-type: none"> ○ Twice with Literacy Coaches (additional 15 hours) ○ Once with PST's (additional 7.5 hours)

Teacher Cultural Orientation Days

Priorities in the 2017-2018 school year:	Each school/community will still be responsible for planning two Cultural Orientation Day for their staff (in consultation with local DEA's).
Achieved results:	<ul style="list-style-type: none"> • 8/8 schools (100%) planned and delivered two Cultural Orientation days. • 100% of staff participated

Student Success Initiative/Action Research

Priorities in the 2017-2018 school year:	<p>Schools take advantage of Student Success Initiative action-research and developing school-based PD plans in conjunction with this. Teachers are being 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 on-going school-based in-services by PST's and Instructional (Literacy) Coaches. Specific topics are based on the needs of teachers addressing core instructional practices and topics specific to supporting students with SSP's and IEP's. 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
Achieved results:	<ul style="list-style-type: none"> • Harry Camsell School: Intervention Program Support (\$15,000) • Princess Alexandra School: Intervention Program Support (\$15,000) • Diamond Jenness Secondary School: Powerful Guided Instruction (\$20,000) • Chief Sunrise Education Centre: Supporting Student Engagement (\$10,000) • Lutsel K'e Dene School: Improving Reading (\$10,000) • Joseph Burr Tyrrell Elementary School: Improving Numeracy Instruction in Large, Multi-Grade Classrooms (\$20,000) • Paul William Kaeser High School: Encouraging Passionate Readers (\$20,000) • Deninu School: Improving Numeracy Instruction in Multi-Grade Classrooms (K-9) (\$10,000) • 100% of teachers were involved in their respective school SSI projects and PD plans • 100% of Support Assistants met with their PST's at least once a month.



Student Outcomes and Success

Outlined below are results on programs and activities implemented to support academic achievement and to improve student attendance.

Leadership for Literacy

Priorities in the 2017-2018 school year:

In 2007, dissatisfied with student achievement results in the region, the SSDEC determined dramatic change was needed. Just over half of South Slave students were reading at the Canadian standard, and so Council decided to focus on literacy, closely followed by numeracy and social responsibility. The SSDEC 's Leadership for Literacy initiative has a core mission of increasing the percentage of students meeting or exceeding expectations for literacy proficiency.

The Leadership for Literacy program is not a top-down initiative. Each level is empowered to make decisions and act effectively to ensure the best possible learning outcomes. The initiative has an evolving structure where direction, focus and pressure shift over time to address changing staff and student makeup and needs. It is flexible and adaptable to guarantee that it can work in each of the schools' and classes' unique contexts.

Leadership for Literacy is also concerned with professional development. In each South Slave school, there is a Literacy or Instructional Coach, and/or a Numeracy Lead, and staff are also assigned to learning teams which seek out the best ways to improve student learning, classroom management, and instruction and train their peers in what they find.

The SSDEC continues to have ambitious targets and is working towards 80% of students achieving at or above the standard, which would be surpassing the Canadian norm in literacy and numeracy.

Achieved results:

Of the 13 targets Council set for 2017-18, 9 were achieved, 1 other improved but did not meet the target, 1 missed by just 1%, and we are awaiting results of 2 more. Below are the results for 2017-18 as of May:

- 32% of students gaining at least one stanine increase in reading on the CAT-4 (target 20%)
- 62% of students reading at or above the Canadian average (target 65%)
- 85% of students, and 92% of staff, are able to engage and respond to greetings, express a word of appreciation, and say thank you in the local Indigenous language (target 80%).
- 93% of parents (82% response rate) have discussed with their teacher and understand their child's *reading* strengths and stretches (target 90% of parents with 75% response rate)
- 90% of parents say they are satisfied with their child's growth as a



	<p><i>reader</i> (target 90% of parents with 75% response rate)</p> <ul style="list-style-type: none"> • 36% of students gaining at least one stanine increase in math on the CAT-4 (target 20%) • 71% of students at or above the Canadian average in math (target 69%) • 91% of parents (82% response rate) have discussed with their teacher and understand their child's <i>math</i> strengths and stretches (target 90% of parents with 75% response rate) • 89% of parents say they are satisfied with their child's growth in <i>math</i> (target 90% of parents with 75% response rate) • 80% of K-10 students participated in at least 15 lessons of a social responsibility program by the end of May (target 80% by end of June) • 88% of parents participating in at least one CEP day, 3-way conference or parent workshop (target 80%) <p>While pleased that the majority of the targets have been met, most concerning is our attendance. Reading continues to be the weaker academic area. This year we saw a 7% increase in math, and a 0% increase in reading (in comparison to the multi-year average). Participation rates went up by 3% as well. Five of 8 schools increased the percentage of students performing at or above average in reading; and 6 of 8 schools increased the percentage of students performing at or above average in math.</p>
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Let's Read

<p>Priorities in the 2017-2018 school year:</p>	<p>The intent of <i>Let's Read</i> was to engage all members of the community – students, parents, elders, community groups, etc. – in a reading activity that will invite and encourage everyone to participate. As Nickse (1990) notes, “Parents are a child’s first teacher,” it is hoped that by getting community members to participate in this reading opportunity, it might help to build a culture of reading at home – where parents, siblings, elders and community members are all encouraged and continue to participate.</p> <p>The <i>Let's Read</i> initiative will:</p> <ul style="list-style-type: none"> • encourage and engage parents, elders, and all interested community members in participating in reading for enjoyment. • encourage parents to interact daily through reading with their children. • encourage community members to engage with each other through discussions about reading, exchanging books with each other, and promoting the use of the school and/or public library. • build and support positive reading opportunities for all generations by promoting the reading of culturally relevant stories and using materials that promotes the local Indigenous language. <p>Objectives:</p> <ol style="list-style-type: none"> 1. Improve the literacy levels of people of all ages in the NWT
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This initiative will provide an opportunity for all community members to participate in reading for pleasure. Eyes-on-text builds reading comprehension, fluency, and vocabulary for all levels or readers regardless of their current reading ability. By promoting daily reading through engaging “fun” activities, intrinsic motivation for reading will be strengthened. Participants will be encouraged to read a wide variety of materials based on their age and interests – initial resources provided, newspapers, graphic novels, magazines, non-fiction materials, repair manuals, college prep materials, etc. – *whatever is of interest to the participant.*

2. Support literacy in the official language in the NWT

The SSDEC has created numerous books in the official languages of Cree, Chipewyan, and Slavey. By providing each student with a book to take home and read with their family, the SSDEC is hoping to bring awareness to these resources and, at the same time, an opportunity for family members to read in the official language with elders or others. During the initiative, promotional materials will encourage participants to further expand their opportunity to read in the official language, through the SSDEC First Nations Storybook Apps on their cell phone, tablet or computer, which houses the 220+ texts and sound clips already available.

3. Build integrated partnerships across the NWT to address literacy priorities

The initiative will involve a partnership between the South Slave Divisional Education Council and interested community partners (Senior Residences, Public Libraries, Band and Town Councils, Aurora College and Community Businesses, etc.) through the participation of staff and residents in this community reading project. Partnerships will be promoted and encouraged throughout this project.

4. Build community capacity to meet literacy needs.

As noted above, the involvement of families and community members in heightening the awareness of the importance of reading through ongoing participation will serve to support the academic growth of students currently in the public system, for students moving into the higher education institutes (colleges, trades, and Universities), and for preschool children’s readiness as they begin their educational journey, any and all of whom might be better prepared to be contributing members of the community. Importantly, reading further builds a community of adults who are empathetic, compassionate and informed of the day-to-day events as they occur in their lives.

Achieved results:

- *Let’s Read* began on February 15, 2018 with students in each of the eight schools in the South Slave communities of Fort Smith, Fort Resolution, Hay River, Lutsel K’e, and Katlodeeche, bringing home two books, one age appropriate reading material and the other community language specific. The first book will highlight authors and themes relevant to our northern cultures; residential schooling, cultural activities, and/or social responsibility themes.



- Hours read were logged in half hour per day increments and recorded on a reading log that was submitted to a local school or to the SSDEC office (nine venues). Community members were encouraged to participate by tracking their reading time and submitting their reading logs to the school in their community or SSDEC office in Fort Smith.
- Hours were tracked through the schools, and with the help of the senior students and the Instructional Coach, on a visual display. These hours were then be recorded and updated regularly on the SSDEC Facebook page. After the first two books are read, participants were encouraged to borrow books from other members of the community, schools and/or public libraries, or to access the SSDEC's First Nations Storybook Apps.
- Instructional coaches designed community/school specific events to encourage reading in their schools and communities.
- Prizes for participation were drawn over the course of the project (March 7, April 9, and April 27) for gift cards focused towards the purchase of reading materials (iTunes, Chapters, local store). Twenty-seven gift cards were handed out as prizes in total.
- Participation certificates were provided to each family and community organization that participated in this project.
- Approximately 3000 books were given to students and community members.
- Over 2700 hours of reading were collectively logged.

SSDEC Regional Social Responsibility Target: Social Responsibility

Priorities in the 2017-2018 school year:

The SSDEC recognizes the importance of developing student social responsibility. Our students' wellness is related to this and foundational to their ability to learn. With this in mind, we have set a number of social responsibility targets that aim to increase the percentage of trustees, parents, staff and students demonstrating responsible behaviour.

Targets:

1. At least 80% of K-10 students participate in at least 10 lessons of a social responsibility program such as *Incredible Flexible You* (ages 4-7), *Zones of Regulation* (K-3), *MindUp* (preK-8), *Second Step* (gr. K-9), *Mindful Schools* (K-adolescent), *Superflex* (gr 3), *Fourth R* (gr 7, 8, 9), *Healthy Relationship Plus* (gr 7 - 11), or *Leadership and Resiliency Program* (LRP gr 7-12)

Achieved results:

- 80% of K-10 students participated in at least 15 lessons of a social responsibility program by the end of May (80% target by end of June)

SSDEC Regional Social Responsibility Target: Increasing Attendance

Priorities in the 2017-2018 school year:

The SSDEC has set a regional target for all schools to increase the percentage of students attending 90% of the time by 5% higher every year. The target raises awareness amongst schools of the need for baseline data, strategies for improvement, and post-implementation data in order to show improvement over time and annually.



	<p>This target has motivated schools to come up with a variety of incentives to increase attendance in their schools based on what their students would be most responsive to, with some initiatives including: monthly assemblies that celebrate attenders and classes with the highest attendance, attendance requirements for students wanting to remain on athletic teams, early morning computer clubs, recognizing parents whose children have good attendance, calling home when students do not have excused absences, creating culturally responsive schools, inviting the community to play an active role in the school, and welcoming students regardless of the time they arrive at school.</p> <p>The SSDEC also understands that on the land trips, sporting events, and other excused absences impact the attendance of students who would otherwise be in class, and that these absences provide alternative valuable learning opportunities for students.</p>
<p>Achieved results:</p>	<ul style="list-style-type: none"> • Regional data: Average attendance - 78%; percent attending 90% of the time - 37% <ul style="list-style-type: none"> ○ CSEC: Average attendance - 72%; percent attending 90% of the time - 26% ○ DJSS: Average attendance - 78%; percent attending 90% of the time - 39% ○ DN: Average attendance - 74%; percent attending 90% of the time - 23% ○ HC: Average attendance - 88%; percent attending 90% of the time - 55% ○ JBT: Average attendance - 79%; percent attending 90% of the time - 37% ○ LKDS: Average attendance - 80%; percent attending 90% of the time - 21% ○ PA: Average attendance - 90%; percent attending 90% of the time - 63% ○ PWK: Average attendance - 67%; percent attending 90% of the time - 25%

Inquiry, Balanced Literacy & SmartLearning Sequences

<p>Priorities in the 2017-2018 school year:</p>	<p>Evidence has shown that students are disconnecting from school world-wide, and that there is need for change. Departments/Ministries/Countries are striving to find ways to improve education systems such that they become more engaging for kids and prepare them better for the future. The inquiry-based learning approach more thoroughly engages learners in real life problems, taking ownership for their own learning (draws kids back in), and developing 21st century skills (researching, collaborating, problem solving, etc.).</p> <p>At our annual staff in-service in August, the superintendent tasked each South Slave teacher with designing and implementing at least two inquiry lessons, SmartLearning sequences, or Balanced Literacy sequences and share one of</p>
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Achieved results:	<p>those (Making Our Work Public) with their colleagues in the upcoming year. We have also asked staff to focus on <i>cultural inclusion</i> (Dene Kede) and involving students in their own <i>assessment</i>.</p> <ul style="list-style-type: none"> • 83 teachers completed and reported on an inquiry unit, SmartLearning sequences, or Balanced Literacy sequences. • For many staff, this was their third year designing an inquiry unit, and they approached the task confidently and came up with innovative ways for their students to ask questions and engage in the subject matter. Teachers have remarked how much more their students enjoyed school, and how much more they learned, when they were focused on a question that they had come up with themselves or that they were invested in because it had meaning in their personal life.
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Numeracy Initiative [SSDEC Math Project]

Priorities in the 2017-2018 school year:	<p>In consultation with senior administration and a Math consultant from Saskatchewan, South Slave embarked on a numeracy initiative intended to support teachers in instructing, differentiating, and tracking student growth using curricular-focused tools. A common year plan at each grade level, with pre- and post-assessments, helps to focus instruction and intervention efforts. Although time consuming to assess and track results, math teachers agree that it is helping to focus their teaching and improve results.</p> <p>In order to support teachers through the process, South Slave has a Numeracy Lead embedded in each school. Some Numeracy Leads double as Instructional/Literacy Coaches, or teachers identified for their expertise to assist others.</p> <p>Classroom teachers and Numeracy Leads agree that this more open-ended approach to mathematics learning has made them stronger classroom instructional leaders, more agile in differentiating instruction for their students, and more confident in using the assessment tools to plan for students' success in math.</p>
Achieved results:	<ul style="list-style-type: none"> • Our Regional Coordinator and math specialist (contracted) visited each school four times this year to provide job-embedded training in our Math Project. The Numeracy Leads also meet at a Regional level twice. • Currently, in year three of the implementation, we have added Grade 8 into the mix, and expect to add Grade 9 in 2018-19. • As our Math Project has grown and shown results, other school boards from across the NWT have heard of its success and are asking to meet with our staff, learn more about it, and even buy into its further development so that they can receive the entire package and introduce it to their regions. • Pilot teachers' comments include: "The pre and post assessments help me to plan my instruction and to also differentiate for students. The post assessment is also valuable to help set up my instruction through centres



for students. It does take a little bit of time to conduct the pre and post assessments but the outcome is beneficial.”

- 36% of students gaining at least one stanine increase in math on the CAT-4 (target 20%)
- 71% of students at or above the Canadian average in math (target 69%)
- 91% of parents (82% response rate) have discussed with their teacher and understand their child’s *math* strengths and stretches (target 90% of parents with 75% response rate)
- 89% of parents say they are satisfied with their child’s growth in *math* (target 90% of parents with 75% response rate)
- This year we saw a 7% increase in math in comparison to the multi-year average.

Positive Behavioural Interventions & Supports

Priorities in the 2017-2018 school year:

Positive Behavioural Interventions & Supports is a school-wide approach, which schools adopt as a preventative intervention that provides behavioural education and support for their students, including students who exhibit chronic behaviour problems.

PBIS focuses on prevention, instruction, and setting expectations for students’ behavior that have been defined by a building-based team with all staff input. Staff consistently and school-wide implement PBIS, which includes teaching and modelling appropriate behaviours, publically acknowledging positive behaviours, and identifying clear consequences of problem behaviours.

Our schools have taken different approaches to implementing PBIS.

Achieved results:

- **Lutsel K’e Dene School: *PBIS Eagle Feathers Program***
 - Students are rewarded with paper eagle feathers for positive behaviours, such as asking permission to leave the classroom. They also receive feathers for socially responsible actions, like helping their peers clean up if they drop something.
 - To further facilitate the *PBIS Eagle Feather Program*, students are held accountable to each other through a four-team house challenge system. The four teams compete to accumulate the most feathers, with the winning team each month receiving an after school pizza or ice cream party. The school also holds monthly challenges based around the school’s goals as a way for teams to earn additional feathers. Students are determined not to let their team down, and in turn are more engaged as they strive to be kind to one another, show up to class, and in turn succeed in school.
 - Teams and students are also acknowledged publically for their good deeds over the school PA system or at school assemblies. As staff focus on the positives, students have realized that they can evoke positive responses and rewards from staff – rather than breaking the rules in an attempt to



- gain attention.
- **Deninu School: Dene Laws**
 - Deninu students, who were involved in the development of creating a school-wide code of conduct, selected the nine Dene Laws as a set of rules for the entire school to adhere to.
 - To positively reinforce the Dene Laws, the school developed a reward system centered around monthly draws of tickets handed out to students throughout the month. The students also created four House Leagues, which gave students an opportunity to not only build comradery through team activities but also additional chances to win a monthly pizza party. House Leagues reinforce the importance of supporting classmates and the impact their behaviour has on their peers, which has improved student motivation to demonstrate positive behaviours. Students want their House to do well, and so they strive to win each month.
 - The entire school community has responded very positively to the change in structure of how rules are created and enforced. Parents respect that their culture is being encouraged and taught in the classrooms through the Dene Laws, while students know that their voices are being heard when it comes to changes they would like to see within their school. Because the rules are similar to those that they follow at home, students have increased stability and consistency in their lives which makes it easier for them to understand and follow what is expected of them.

Northern Distance Learning

Priorities in the 2017-2018 school year:

The SSDEC had 1 school (DN) participate in Northern Distance Learning for the 2017-18 school year; the current year was successful with full participation both semesters - DN plans to expand its NDL offerings next year with 2 end-points.

Given the difficulty staffing specialist positions such as Sr. Math and Sciences, and the relatively low numbers of students indicating an interest in taking courses like MAT 31 and PHY 30 we are exploring ways to share resources/expertise within the region.

Achieved results:

- 1 class per semester
- 8 students (4 per semester)

School-based Support Team (SBST)

Priorities in the 2017-2018 school year:

As per feedback from ECE, all SSDEC schools are establishing SBSTs, all continuing teachers know how to access for support, and all new teachers will be provided an orientation on how to refer a student.



- Achieved results:**
- 6/8 schools (75%) have SBST's with established regular scheduled meeting days/times; 2/8 indicated they hold meetings as needed. 8/8 schools have indicated that they will have an established meeting time schedule for next year;
 - 8/8 schools (100%) have a structure in place to record and keep notes;
 - 3/8 schools (37.5%) have established and referral forms (paper and/or electronic), 6/8 schools (75%) will have referral forms in place for next year. 2/8 schools are small enough that verbal referrals meet their needs.

IEPs and SSPs

Priorities in the 2017-2018 school year: IEPs and SSPs are updated and reviewed in consultation with parents, students, SBST members, education body staff, and other professionals as required.

- Achieved results:**
- 100% of SSPs/IEPs are reviewed each year. Minimum number of reviews is based on the number of reporting periods in the year. In general, the number of students involved in the updating/review of their SSPs/IEPs increases with the age of the student.



Human Resources Management

School Staff Recruitment and Retention

South Slave Divisional Education Council is responsible for ensuring that schools are resourced to meet the priorities and needs of students. Tables below provide details on budgeted and actual General School, Inclusive Schooling, and Indigenous Language staff for the 2017-18 school year.

Table 5: Budgeted and Actual Person Years for General School Staff.

		General School Staff									
		Regional Office Administration	Teachers*	Consultants	Secretaries	Custodians	School Counsellors	Bus Drivers	Cooks	School Administration	Total
Budgeted	Regional Office	8.5		2.75							11.25
	Paul W. Kaeser High School		18		0.79	2.70	0.79				22.38
	Joseph B. Tyrell Elementary School		17.44		0.79	2.69	0.91				21.83
	Diamond Jenness Secondary School		16		0.54	1.82	0.69				19.05
	Princess Alexandra School		8.5		0.53	1.82	0.52				11.37
	Harry Camsell School		12.5		0.53	1.82	0.5				15.35
	Deninu School		9.62		0.41	1.12	0.35				11.5
	Łutsel K'e Dene School		6.42		0.27	0.6	0.19				7.48
	Chief Sunrise Education Centre		5.66		0.25	0.54	0.17				6.62
	TOTAL	8.5	94.14	2.75	4.11	13.11	4.11				126.72
Actual	Regional Office	8.1		3.0							11.0
	Paul W. Kaeser High School		22.0		1.0	1.75	1.0				25.75
	Joseph B. Tyrell Elementary School		21.0		1.0	2.0					24.0
	Diamond Jenness Secondary School		15.5		1.0	2.0					18.5

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Princess Alexandra School	8.5	0.9	1.1		10.5		
Harry Camsell School	11	0.9	1.0		12.9		
Deninu School	9.5	0.8	1.0	0.5	11.8		
Łutsel K'e Dene School	5.5	0.6	0.6		6.7		
Chief Sunrise Education Centre	5		0.5		5.5		
TOTAL	8.1	98	3.0	6.2	9.95	1.5	126.75

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

Table 6: Budgeted and Actual Person Years for Inclusive Schooling and Indigenous Language Staff.

School	Inclusive Schooling (IS) Staff										Indigenous Language (ILE) Educators			
	Regional IS Coordinator		Program Support Teachers ³		Support Assistants		Wellness Counsellors		Magnet Facilities		Total IS Staff		Total ILE Staff	
	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
Paul W. Kaeser High School			2.22	2.5	4.2	3.9	0.13	0.5	1.0	1.0	7.55	7.9	2.34	2.5
Joseph B. Tyrell Elementary School			2.22	2.0	4.19	4.5	0.13				6.54	6.5	2.33	2.0
Diamond Jenness Secondary School			1.5	2.0	2.84	3.0	0.08				4.42	5.0	1.35	1.3
Princess Alexandra School			1.5	1.1	2.83	2.9	0.08				4.41	4.0	1.35	1.0
Harry Camsell School			1.5	0.9	2.83	3.1	0.08				4.41	4.0	1.34	1.0
Deninu School			1.0	1.7	1.75	1.3	0.25	0.5			3.00	3.5	1.77	1.4
Łutsel K'e Dene School			1.0	1.5	0.94	2.15	0.25				2.19	3.65	1.50	1.45
Chief Sunrise Education Centre			1.0	1.0	0.83	1.9	0.25				2.08	2.9	1.50	1.2
TOTAL	1.0	1.0	11.94	12.7	20.41	22.75	1.25	1.0	1.0	1.0	35.6	38.45	14.48	12.85

Note: B[‡]- budgeted; A^{**}- actual.

As can be seen by the totals of each column in Table 6 above, the SSDEC is in compliance with the Ministerial Directive on Inclusive Schooling, employing more PSTs and SAs than funded. As explained in Table 7 below, ECE's funding methodology that does not meet the actual costs of allocated positions and contractual obligations. Therefore, the SSDEC's compliance is achieved by short funding other programs and leaving other allocated positions unfilled.

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.

Table 7: Compliance of Program Support Teachers and Support Assistants staffing with the Ministerial Directive on Inclusive Schooling.

	Program Support Teachers	Support Assistants	Where not in compliance:	
			Reason(s) for noncompliance	Strategies used to mitigate effects of noncompliance
Paul W. Kaeser High School	<input checked="" type="checkbox"/> Compliant		<ul style="list-style-type: none"> - difficult to fill 0.2 SA PY - underfunding due to ECE mid-point allocation of UNW position funding - staff leave provisions and related substitute teacher costs outstripping ECE allocations 	<ul style="list-style-type: none"> - understaffed partial SA funded PY in order to overstaff partial PST funded PYs - hired part time instead of full time SAs where possible - hired fewer teachers than funded - advocated for ECE to allocate funding for actual cost of funded positions and contractual obligations
Joseph B. Tyrell Elementary School		<input checked="" type="checkbox"/> Compliant	<ul style="list-style-type: none"> - difficult to fill 0.22 PST PY - underfunding due to ECE mid-point allocation of UNW position funding - staff leave provisions and related substitute teacher costs outstripping ECE allocations 	<ul style="list-style-type: none"> - understaffed partial PST funded PY in order to overstaff partial SA funded PYs - hired part time instead of full time SAs where possible - hired no SCC and fewer teachers than funded - advocated for ECE to allocate funding for actual cost of funded positions and contractual obligations
Diamond Jenness Secondary School	<input checked="" type="checkbox"/> Compliant	<input checked="" type="checkbox"/> Compliant		
Princess Alexandra School		<input checked="" type="checkbox"/> Compliant	<ul style="list-style-type: none"> - ECE teacher allocation scale challenging for this size school - underfunding due to ECE mid-point allocation of UNW position funding - staff leave provisions and related substitute teacher costs outstripping ECE allocations 	<ul style="list-style-type: none"> - sharing PST with other school - understaffed partial PST funded PY in order to overstaff partial SA funded PYs - hired part time instead of full time SAs where possible - hired no SCC and fewer teachers than funded - advocated for ECE to allocate funding for actual cost of funded positions and contractual obligations
Harry Camsell School		<input checked="" type="checkbox"/> Compliant	<ul style="list-style-type: none"> - ECE teacher allocation scale challenging for this size school - underfunding due to ECE mid-point allocation of UNW position funding - staff leave provisions and related substitute teacher costs outstripping ECE allocations 	<ul style="list-style-type: none"> - sharing PST with other school - understaffed partial PST funded PY in order to overstaff partial SA funded PYs - hired part time instead of full time SAs where possible - hired no SCC and fewer teachers than funded - advocated for ECE to allocate funding for actual cost of funded positions and contractual obligations



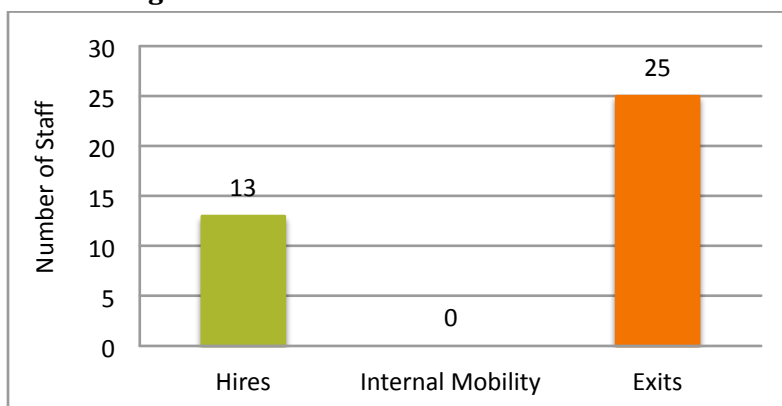
Deninu School	<input type="checkbox"/> Compliant		<ul style="list-style-type: none"> - underfunding due to ECE mid-point allocation of UNW position funding - staff leave provisions and related substitute teacher costs outstripping ECE allocations 	<ul style="list-style-type: none"> - understaffed partial SA funded PY in order to overstaff PSTs - hired part time instead of full time SAs where possible - advocated for ECE to allocate funding for actual cost of funded positions and contractual obligations
Lutsel K'e Dene School	<input type="checkbox"/> Compliant	<input type="checkbox"/> Compliant		
Chief Sunrise Education Centre	<input type="checkbox"/> Compliant	<input type="checkbox"/> Compliant		



Staffing Actions

Figure below illustrates staffing actions for all education staff in the South Slave Divisional Education Council for the 2017-18 school year. Hires include all staffing actions that result in education staff entering the SSDEC. Internal mobility includes all transfers that occur between DEAs within SSDEC. Exits include all staffing actions that result in education staff leaving the SSDEC.

Figure 1 : Education Staffing Actions.



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

2017-18 Attrition

There was a significant turnover during the 2017-18 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 3-5 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 GNWT report 2001). 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/April 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 North of 60 Bulletin Board (FirstClass™), and on EducationCanada.com website in order to attract candidates for the job. Postings are also emailed to ECE for faxing to all NWT schools. The recently ratified Collective Agreement between the GNWT and the NWTTA requires that positions be posted on the GNWT share site: The Department of

Human Resources is currently working on this solution that is anticipated for the fall of 2017.

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 all follow 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.

Aboriginal Language and Culture Instructor Program (ALCIP)

In conjunction with Aurora College, the SSDEC continues to offer ALCIP courses for existing and potential Indigenous Language Instructors. This is intended to build confidence that helps to retain instructors and potentially builds a pool of other interested candidates for when turnover occurs.

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, the 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 inservicing. 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.

Completion of Staff Evaluations

All education staff is required to undergo evaluations as per Minister's *Direction on Evaluation and the Promotion of Professional Growth For Teachers in Northwest Territories Schools* (2004) and *Direction on Principal Growth and Evaluation in the Northwest Territories* (2012). Evaluations are important in developing individual staff growth plans. In the 2017-2018 school year 85 education staff in South Slave Divisional Education Council underwent performance reviews. Table 8 shows details on the number of planned and actual evaluations of education staff who were in their evaluation year in 2017-2018.

Table 8: Education staff that underwent evaluations in the 2017-2018 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
96	90	85	94%

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

According to Department of Finance reporting, the SSDEC had the 2nd highest rate of completion of UNW staff performance evaluations of all GNWT Departments, Boards and Agencies in the 2017-18 school year – 96%. Only a few evaluations were not completed primarily due to staff long-term illness and/or staff in their final year of employment.



Appendix A: Audited Financial Statements



SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL

FORT SMITH, NT.

**CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018**

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Management Discussion and Analysis For the year ended June 30, 2018

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’atlodeeche, 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 2017/18 representatives were as follows:

Fort Smith – Ann Pischinger (Chairperson)
Fort Resolution – Bess Ann McKay (Vice-Chairperson)
Hay River – Kandis Jameson
K’atlodeeche – Atanda Norn
Lutsel K’e – Prairie Desjarlais

Key senior management positions were as follows:

Superintendent – Dr. Curtis Brown
Assistant Superintendent – Alan Karasiuk/Dorie Hanson
Comptroller – James Watts, CPA, CMA

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)

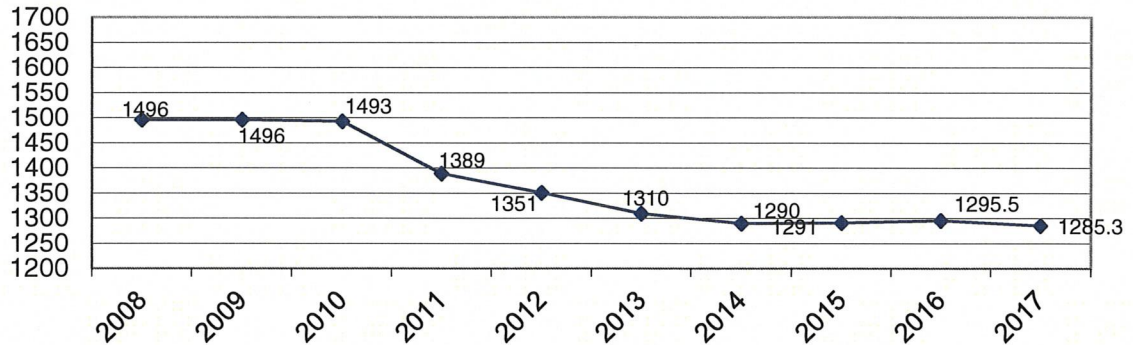
ECE allocations have decreased over the past several years as well.

There were continuing challenges with the implementation of Junior Kindergarten this year mostly centered around renovations to schools to accommodate the younger students. Prior to these decisions, the NWT had the third worst student-educator ratio of all the provinces and territories in Canada (see <http://www.statcan.gc.ca/pub/81-582-x/2013001/tbl/tblc2.3-eng.htm>) and the second highest percentage of students with special needs.

This past year also saw a late but significant increase in Federal funding for Indigenous Language and Education (ILE) (formerly Aboriginal Languages). Increased funding was a pleasant surprise but did cause some difficulties in seeing it all spent effectively by the required deadline.

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. 1300 now vs. over 1800 previously).

South Slave Divisional Education Council Enrolment History



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 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 them 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 school board surpluses now provides clarity on what Boards are allowed to retain where none existed before. It also creates a requirement for Boards to justify any surplus in excess of what they are allowed to retain. The GNWT policy indicates that a maximum surplus of up to 7% of the last audited figure for overall revenue can be retained. This is inclusive of any school and DEA surpluses. The results from 2017/18 financial audit leave the SSDEC slightly above our maximum allowable surplus and at risk of GNWT clawback. A planned deficit for 2018/19 will address 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 literacy	To increase the percentage of students meeting or exceeding expectations for literacy proficiency
To improve student success in numeracy	To increase the percentage of students meeting or exceeding expectations for numeracy proficiency
To increase understanding and practice of socially responsible behaviour 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.

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* (with Aurora College, South Slave Career Centres, Fort Smith and Hay River Health Authorities) for the *South Slave Healthy Communities Partnership* in 2009.

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 and only 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 also received the *Queen's Diamond Jubilee* medals for exemplary service to their communities. The South Slave DEC also has 6 inductees into the NWT Education Hall of Fame

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.

Council understands that the more engaged students and parents are, the more likely children are to achieve. This is why Council has five targets for improvement that involve parents. Below are the targets and the results for 2017/18:

- 93% of parents (82% response rate) have discussed with their teacher and understand their child's *reading* strengths and stretches (target 90% of parents with 75% response rate)
- 90% of parents say they are satisfied with their child's growth as a *reader* (target 90%)
- 91% of parents (82% response rate) have discussed with their teacher and understand their child's *math* strengths and stretches (target 90% of parents with 75% response rate)
- 89% of parents say they are satisfied with their child's growth in *math* (target 90%)

Still, only about half of South Slave students attend at least 90% of the time, meaning that half of our students have missed a full year of schooling by the time they reach grade 10. 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.

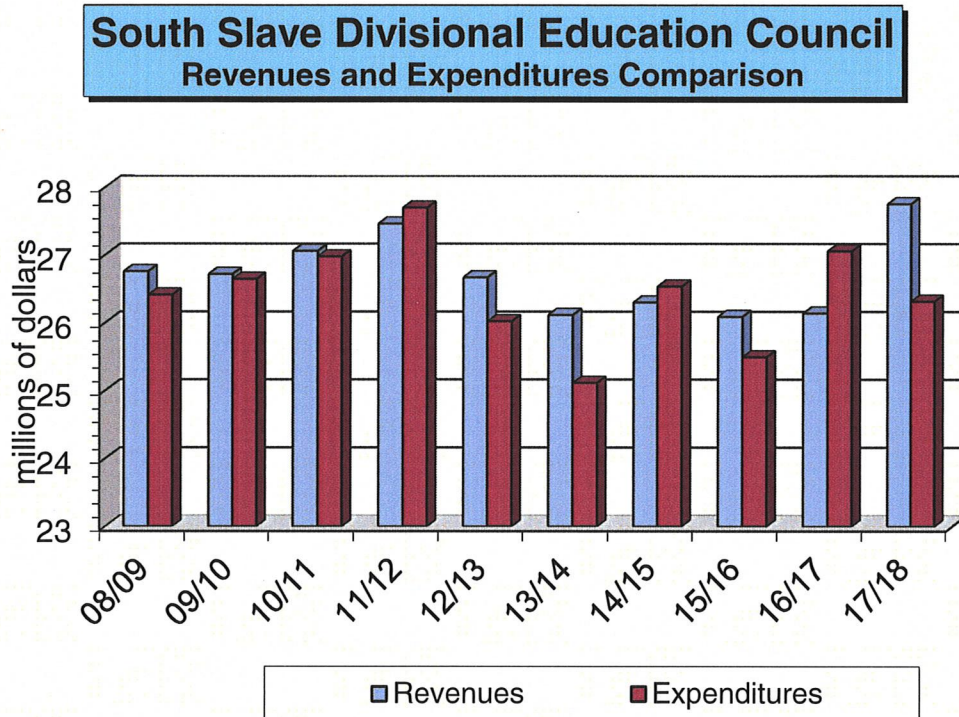
Results from the GNWT's *2016 Employee Engagement and Satisfaction Survey Report* indicate the SSDEC is performing above the GNWT average in 7 of 9 agreement scores by index and 27 of 37 agreement scores by statement. Our scores were also above or equal to our historic average (2011-2014) in all 8 categories and in 28 of 32 statements.

The “SSDEC’s highest Index score was for the *Leadership* Index at 78.6% which was 13.5 above the 2016 GNWT score.” “72.3% of SSDEC respondents agreed that essential information flows effectively from senior leadership to staff. This score was 23.8% above the 2016 GNWT results and the top agreement score of all GNWT departments, boards and agencies in 2016.” “The SSDEC *Excellence & Innovation* Index score was its second highest at 78.3% in 2016 (an increase of +3.6 over the earlier average). This was +11.3 above the 2016 GNWT Index score.”

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.



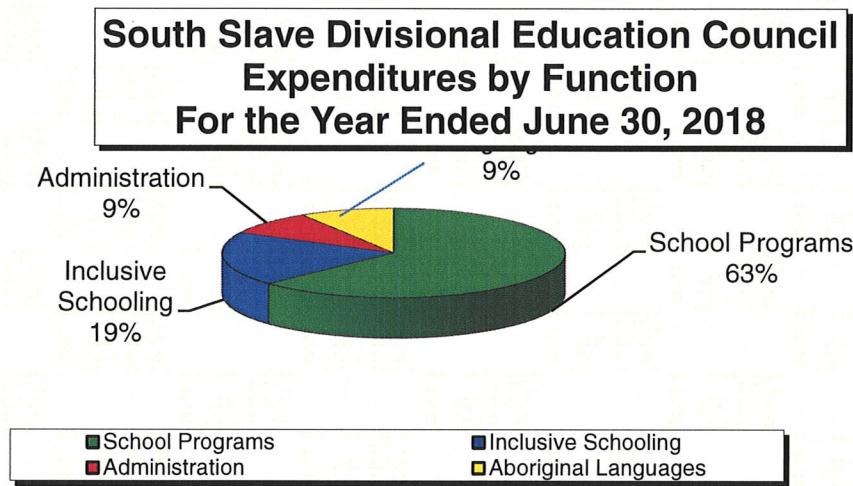
For the year ended June 30, 2018 the Council had an operating surplus of \$1,436,624 inclusive of DEA surpluses and deficits. This was higher than the projected surplus of \$80,020 due to a higher than normal adjustment to the Council's employee future benefits liability amount (+\$400,000). Other reasons 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 \$2,188,811 (see chart below) which is \$292,542 above the Council's maximum fund balance of \$1,896,269 spelled out in policy DFAA – Financial Surplus. The Council's budget for 2018/19 is a deficit budget of \$452,714 that, if realized, would bring the Council's accumulated fund balance down to \$1,736,097.

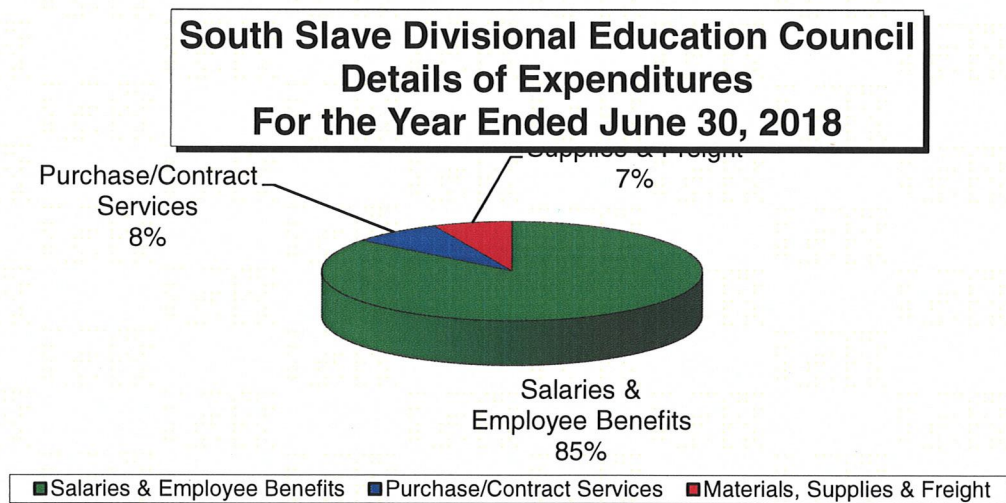
	<u>2018</u>	<u>2017</u>
Accumulated Fund Balance at beginning of year	\$1,907,706	\$2,824,274
Operating Surplus/(Deficit) for year	<u>1,436,624</u>	<u>(916,568)</u>
Accumulated Fund Balance at end of year	\$3,344,330	\$1,907,706
Commitments against Fund Balance	<u>(1,155,519)</u>	<u>(1,240,776)</u>
Uncommitted Fund Balance at end of year	<u>\$2,188,811</u>	<u>\$ 666,930</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 88% (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 19% of the Council’s expenditures in 2017/18. Funding spent on Indigenous Languages Education is also above what was funded by ECE. As indicated below, the Council’s percentage for Administration includes the recent merging of the Personnel Infrastructure and Distance Learning funding into this category.



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.



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 2018/19 has been planned to address that excess.

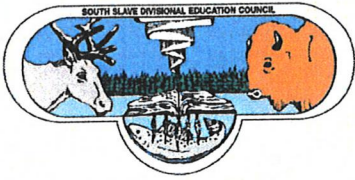
The Council will continue to struggle with issues around student attendance and mental health and wellness of both its students and staff. It is hoped that initiatives like a partnership with the Jordan's Principle Centre for funding for an increased level of psychological testing for students will help address some of the causes of mental health issues in students and also behavioural problems that may affect attendance.

GNWT initiatives concerning Shared Services for Boards and the Transportation Review have recently been completed but it is not known what affect, if any, the recommendations from these two reports will have on the funding and operations of the SSDEC.

Teacher shortages elsewhere in Canada have made it difficult to hire teaching staff currently. This phenomenon affects not only the SSDEC but all Boards across the NWT, and many southern jurisdictions.

The community of Enterprise is exploring the possibility of forming a DEA. If successful in their petition to the Minister they have indicated their preference would be to join the South Slave Divisional Education Council.

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



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INDEPENDENT AUDITORS' REPORT

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

Report on the Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of South Slave Divisional Education Council which comprise the Consolidated Statement of Financial Position as at June 30, 2018 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.

Management's Responsibility for the Consolidated Financial Statements

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

Auditors' Responsibility

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

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

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

Basis for Qualified Opinion

Salaries and related benefits paid to employees of the 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.

INDEPENDENT AUDITORS' REPORT - cont'd.

Qualified Opinion

In our opinion, except for the matter described in the Basis for Qualified Opinion paragraph, these consolidated financial statements present fairly, in all material respects, the financial position of the South Slave Divisional Education Council as at June 30, 2018 and its financial performance and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Report on Other Legal and Regulatory Requirements

We further report, in accordance with the 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.

Other Matter

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

Avery Cooper & Co. Ltd.

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

July 30, 2018

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
as at June 30, 2018**

	<u>2018</u>	<u>2017</u>
<u>Financial Assets</u>		
Cash and Cash Equivalents (Note 4)	\$7,815,425	\$6,781,784
Trust Assets (Note 18)	80,030	80,030
Due from the GNWT (Note 8)	101,157	98,376
Due from the Government of Canada (Note 13)	0	1,574
Other Accounts Receivable (Note 8)	120,362	203,066
Total Financial Assets	<u>\$8,116,974</u>	<u>\$7,164,829</u>
<u>Liabilities</u>		
Bank Indebtedness	\$0	\$0
Accounts Payable and Accrued Liabilities (Note 10)	89,132	52,642
Trust Liabilities (Note 18)	80,030	80,030
Due to the GNWT (Note 10)	24,313	13,848
Payroll Liabilities (Note 10)	989,548	1,139,673
Deferred Revenue (Note 11)	28,550	7,067
Post-Employment Benefits (Note 17)	3,561,071	3,963,864
Total Liabilities	<u>\$4,772,644</u>	<u>\$5,257,123</u>
Net Financial Resources	<u>\$3,344,330</u>	<u>\$1,907,706</u>
<u>Non-Financial Assets</u>		
Prepaid Expenses (Note 20)	\$0	\$0
Accumulated Fund Balance	<u>\$3,344,330</u>	<u>\$1,907,706</u>
Represented By:		
Operating Fund Balance	\$1,724,226	\$540,399
DEA Fund Balances	\$464,585	\$481,015
School Staffing Surpluses (Note 35)	\$1,155,519	\$886,292
Accumulated Fund Balance	<u>\$3,344,330</u>	<u>\$1,907,706</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, 2018**

	Unaudited 2018 Budget	2018	2017
Operating Surplus/(Deficit) (Statement III)	(\$22,822)	\$1,436,624	(\$916,568)
Prior Year Adjustments	<u> </u>	<u> 0</u>	<u> 0</u>
Increase/(Decrease) in Net Financial Resources	(\$22,822)	\$1,436,624	(\$916,568)
Opening Net Financial Resources	<u>1,907,706</u>	<u>1,907,706</u>	<u>2,824,274</u>
Closing Net Financial Resources	<u><u>\$1,884,884</u></u>	<u><u>\$3,344,330</u></u>	<u><u>\$1,907,706</u></u>

See attached notes and schedules.

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
CONSOLIDATED STATEMENT OF OPERATIONS
For the Year Ended June 30, 2018**

	(Note 25) (unaudited) <u>2018 Budget</u>	<u>2018 Actual</u>	<u>2017 Actual</u>
<u>REVENUES</u>			
ECE Contributions			
ECE Regular Contributions	\$24,886,380	\$25,654,495	\$24,210,617
Other ECE Contributions (Note 31)	208,000	1,260,954	790,236
Total ECE Contributions	<u>\$25,094,380</u>	<u>\$26,915,449</u>	<u>\$25,000,853</u>
Other GNWT Contributions (Note 32)	\$1,028,002	\$294,152	\$450,055
Total GNWT Contributions	<u>\$26,122,382</u>	<u>\$27,209,601</u>	<u>\$25,450,907</u>
Other Education Bodies	\$0	\$0	\$0
Government of Canada Contributions	\$0	\$0	\$0
Generated Funds			
Investment Income	\$80,400	\$101,338	\$58,847
Non-GNWT Contributions	0	123,314	251,883
Donations	0	81,343	152,441
Other	71,500	232,820	221,770
Total Generated Funds	<u>\$151,900</u>	<u>\$538,816</u>	<u>\$684,941</u>
Total Revenues	<u>\$26,274,282</u>	<u>\$27,748,416</u>	<u>\$26,135,848</u>
<u>EXPENSES (Schedule 1)</u>			
Administration	\$2,216,429	\$2,289,524	\$1,603,287
School Programs	17,025,737	16,539,072	18,499,068
Inclusive Schooling	5,013,176	5,140,291	4,771,459
Aboriginal Language/Cultural Programs	2,041,762	2,342,905	2,178,602
Total Expenses	<u>\$26,297,104</u>	<u>\$26,311,792</u>	<u>\$27,052,416</u>
OPERATING SURPLUS/(DEFICIT)	<u><u>(\$22,822)</u></u>	<u>\$1,436,624</u>	<u>(\$916,568)</u>
Opening Fund Balance		<u>1,907,706</u>	<u>2,824,274</u>
Closing Fund Balance		<u><u>\$3,344,330</u></u>	<u><u>\$1,907,706</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, 2018**

	<u>2018</u>	<u>2017</u>
Cash Provided By (Used In):		
Operating Surplus/(Deficit)	\$1,436,624	(\$916,568)
Changes in Non-cash Assets and Liabilities		
Decrease (increase) due from Government of Canada	\$1,574	(\$1,574)
Decrease (increase) in accounts receivable	79,923	(75,193)
Increase (decrease) in acc. payroll/emp.deductions	(150,125)	(763,042)
Increase (decrease) in accounts payable	46,955	(191,107)
Increase (decrease) in trust liability	(0)	(\$221)
Increase (decrease) in deferred revenue	21,483	(\$120,132)
Increase (decrease) in post-employment benefits	-402,793	1,200,435
Decrease (increase) in prepaid expenses	<u>0</u>	<u>0</u>
Cash Provided by (Used In) Operating Transactions	<u>\$1,033,641</u>	<u>(\$867,402)</u>
Increase/(Decrease) in Cash and Cash Equivalents	<u>\$1,033,641</u>	<u>(\$867,402)</u>
Cash and Cash Equivalents at Beginning of Year	\$6,861,814	\$7,729,216
Cash and Cash Equivalents at End of Year *	<u><u>\$7,895,455</u></u>	<u><u>\$6,861,814</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, 2018

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, 2018

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, 2018

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, 2018

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, 2018

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, 2018

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) Restructuring transactions (PS3430 – April 1, 2018)
- b) Foreign Currency Translation (PS 2601 – April 1, 2019)
- c) Financial instruments (PS3450 – April 1, 2019)
- d) Student Activity/Fiduciary funds policy under review for possible inclusion in Special Purpose Funds.

Note 4. Cash and Cash Equivalents

	<u>2018</u>	<u>2017</u>
Cash	\$7,815,425	\$6,781,784
Trust Assets	80,030	80,030
Bank Indebtedness	<u>0</u>	<u>0</u>
Total	<u>\$7,895,455</u>	<u>\$6,861,814</u>

Note 5. Special Purpose Funds

Nothing to report.

Note 6. Restricted Assets

Nothing to report.

Note 7. Portfolio Investments

Nothing to report.

Note 8. Accounts Receivable

	<u>2018 Net</u>	<u>2017 Net</u>
GNWT – Finance	\$ 11,950	\$ 6,570
GNWT – HSS	0	250

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
NOTES TO THE CONSOLIDATED CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2018

Aurora College	4,410	0
GNWT – ECE	<u>84,797</u>	<u>91,556</u>
Total due from GNWT	\$101,157	\$ 98,376
Due from Government of Canada	0	1,574
Other	<u>120,362</u>	<u>203,066</u>
Total Receivables	<u>\$221,519</u>	<u>\$303,016</u>

Note 9. Inventories

Not applicable.

Note 10. Accounts Payable and Accrued Liabilities

	<u>2018</u>	<u>2017</u>
WSSC	\$ 0	\$ 0
GNWT – Dept. of Finance (payroll)	989,548	1,139,673
Princess Alexandra	0	345
GNWT – Dept of Finance	972	0
GNWT – Dept. of Education, Culture & Employment	<u>23,341</u>	<u>13,503</u>
Total Due to GNWT	\$1,013,861	1,153,521
Other	<u>89,132</u>	<u>52,642</u>
Total Accounts Payable	<u>\$1,102,993</u>	<u>\$1,206,163</u>

Note 11. Deferred Revenue

	<u>2018</u>	<u>2017</u>
Self-Regulation resources (from ECE)	\$ 1,278	\$ 1,615
Child/Youth Resiliency – Chief Sunrise (MACA)	13,636	0
Child/Youth Resiliency - Deninu (MACA)	13,636	0
Regional Youth Sports – Deninu (MACA)	<u>0</u>	<u>5,000</u>
Total GNWT	\$ 28,550	\$ 6,615
Autism Speaks	<u>0</u>	<u>452</u>
Total Deferred Revenue	<u>\$ 28,550</u>	<u>\$ 7,067</u>

Note 12. Contribution Repayable

Nothing to report.

Note 13. Due To/From the Government of Canada

Nothing to report.

14. Capital Lease Obligations

Nothing to report.

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
NOTES TO THE CONSOLIDATED CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2018

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.

Valuation result

The actuarial valuation was completed as at March 31, 2018. The effective date of the next actuarial valuation is March 31, 2019. The liabilities are actuarially determined as the present value of the accrued benefits at February 17, 2018 and the results extrapolated the June 30, 2018. 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 \$	2018 \$	2017 \$
Changes in Obligation				
Accrued benefit obligations	\$1,928,888	\$528,354	\$2,457,242	\$2,376,438

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
NOTES TO THE CONSOLIDATED CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2018

at beginning of year				
Current period benefit cost	\$89,310	\$30,626	\$119,936	\$113,050
Interest accrued	\$60,291	\$17,015	\$77,305	\$72,712
Benefits payments	(\$152,213)	(\$246,585)	(\$398,797)	(\$539,890)
Plan amendments	\$0	\$0	\$0	\$0
Actuarial (gains)/losses	(\$268,925)	\$147,218	(\$121,707)	\$434,932
Accrued benefit obligations at end of year	\$1,657,351	\$476,628	\$2,133,979	\$2,457,242
Surplus/(deficit) at end of year	(\$1,928,888)	(\$528,354)	(\$2,457,242)	(\$2,457,242)
Unamortized net actuarial (gain)/loss	(\$1,365,891)	(\$140,730)	(\$1,506,621)	(\$1,506,621)
Net future obligation	(\$3,294,779)	(\$669,084)	(\$3,963,864)	(\$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)	(\$3,963,864)
Benefits Expense				
Current period benefit cost	\$89,310	\$30,626	\$119,936	\$113,050
Interest accrued	\$60,291	\$17,015	\$77,305	\$72,712
Plan amendments	\$0	\$0	\$0	\$0
Amortization of actuarial gains	(\$181,199)	(\$20,038)	(\$201,237)	(\$255,468)
Total Expense	(\$31,598)	\$27,603	(\$3,996)	(\$69,706)

The discount rate used to determine the accrued benefit obligation is an average of 3.80%. No inflation rate was applied. The expected payments during the next five fiscal years are:

	Severance & Removal \$	Compensated Absences \$	Total \$
2019	\$326,440	\$83,323	\$409,763
2020	\$286,782	\$78,300	\$365,082
2021	\$271,431	\$71,593	\$343,024
2022	\$217,017	\$59,883	\$276,900
2023	\$167,262	\$48,552	\$215,814
	\$1,268,932	\$341,651	\$1,610,583

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
NOTES TO THE CONSOLIDATED CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2018

18. Trust Assets Under Administration

	<u>2018</u>	<u>2017</u>
Andrew John Piche Scholarship Fund	\$80,030	\$80,030

19. Tangible Capital Assets

Nothing to report.

20. Prepaid Expenses

Nothing to report.

21. GNWT Assests Provided at no Cost.

	Cost	Acc. Amort.	2018 NBV	2017 NBV
Joseph Burr Tyrrell School	\$9,505,610	\$5,106,439	\$4,399,171	\$4,551,939
Paul William Kaeser School	\$7,635,685	\$5,123,105	\$2,512,580	\$2,727,032
Deninu School	\$4,991,454	\$4,991,454	\$0	\$0
Lutsel K'e Dene School	\$2,117,192	\$1,733,279	\$383,913	\$440,789
Princess Alexandra School	\$7,672,236	\$5,233,029	\$2,439,207	\$2,716,496
Diamond Jenness School	\$34,298,324	\$11,557,308	\$22,741,016	\$24,014,147
Harry Camsell School	\$6,615,080	\$4,162,691	\$2,452,389	\$2,468,264
Chief Sunrise Education Ctr.	\$2,444,710	\$1,102,321	\$1,342,389	\$1,415,163
DJSS Trades Building	\$2,423,804	\$466,358	\$1,957,446	\$2,017,985
Hay River Central Seacan	\$832,998	\$402,616	\$430,382	\$485,916
PWK High School Seacan	\$687,229	\$332,160	\$355,069	\$400,884
PWK Welding Shop	\$389,368	\$35,692	\$353,676	\$363,411
	\$79,613,690	\$40,246,452	\$39,367,238	\$41,602,025

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
NOTES TO THE CONSOLIDATED CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2018

22. Contractual Obligations

	<u>Expired in 2018</u>	<u>2019</u>	<u>2020 Onward</u>	<u>Total</u>
Commercial/Residential Leases	\$158,650	\$ 52,884	\$ 0	\$211,534
Equipment Leases	9,575	693	0	10,268
Totals	<u>\$168,225</u>	<u>\$ 53,577</u>	<u>\$ 0</u>	<u>\$221,802</u>

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>2018</u>	<u>2017</u>
Dept. of Finance	\$ 989,548	\$1,139,673
Dept. of Education, Culture and Employment	23,341	13,503
Dept. of Finance	972	0
Princess Alexandra School	0	345

Accounts Receivable

Lutsel K'e DEA	\$ 0	2,034
Diamond Jenness School	0	260
Paul William Kaeser School	0	1,643
Joseph Burr Tyrrell School	0	1,544
Dept. of Finance	11,950	6,570
Dept. of Health and Social Services	0	250
Dept. of Education, Culture and Employment	84,797	91,556
Aurora College	4,410	0

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
NOTES TO THE CONSOLIDATED CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2018

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 August 8, 2016 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 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 risks.

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
NOTES TO THE CONSOLIDATED CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2018

28. Expenses by Object

	<u>2018 Budget</u>	<u>2018 Actual</u>	<u>2017 Actual</u>
Compensation	\$22,223,104	\$22,494,778	\$23,744,651
Other	<u>4,043,697</u>	<u>3,817,015</u>	<u>3,307,764</u>
Total	<u>\$26,266,801</u>	<u>\$26,311,792</u>	<u>\$27,052,415</u>

29. Subsequent Events

Nothing to report.

30. Comparative Figures

Nothing to report.

31. ECE Other Contributions

Self-Regulations Resources	\$	4,837
Career Coordinator		144,593
Northern Distance Learning		64,673
TLC Funding		338,000
Three Feathers		25,000
French (FSL) Funding		288,000
First Nations Storybook App		30,000
K'atodeeche Dictionary Project		30,220
Let's Read		27,250
Trades Awareness		36,500
Labour Market Assessment for Persons with Disabilities		50,065
Post-Intensive French		58,800
Culture Camp – Lutsel K'e		34,857
Lunch meeting re:school reno in Lutsel K'e		4,900
Intensive French		10,370
Additional Funding from SSDEC to HRDEA		72,589
Career Forum		5,300
Library Funding		<u>35,000</u>
Total	\$	<u>1,260,954</u>

32. GNWT Other Contributions

<u>Health & Social Services</u>		
Drop the Pop	\$	15,726
<u>Energy & Natural Resources</u>		
Take a Kid Trapping		40,000
<u>Municipal & Community Affairs</u>		

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
NOTES TO THE CONSOLIDATED CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2018

Youth Corps	45,000
Child/Youth Resiliency	39,003
Active After School	116,888
Regional Youth Sports	14,200
<u>Industry, Tourism & Investment</u>	
Forestry Program	8,335
Career Forum	<u>15,000</u>
Total	<u>\$294,152</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 \$1,155,519 consisting mainly of school staffing surpluses as detailed in Schedule 27 to the financial statements.

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
CONSOLIDATED SCHEDULE OF EXPENSES
For the Year Ended June 30, 2018**

	School Programs	Inclusive Schooling	Admin.	Aboriginal Languages	Fiscal & Transfers	Total
Salaries						
Teachers	\$12,701,313	\$2,293,842	\$0	\$1,478,401	\$0	\$16,473,556
Instruction Assistants	\$87,887	\$1,984,880	\$0	\$29,221	\$0	\$2,101,988
Non-Instructional Staff	\$1,553,834	\$197,327	\$1,528,867	\$0	\$0	\$3,280,028
Board/Trustee Honoraria	\$10,235	\$0	\$35,543	\$23,721	\$0	\$69,499
Employee Benefits						
Employee Benefits/Allowances	(\$26,556)	\$77,612	\$4,709	\$24,836	\$0	\$80,601
Leave & Termination Benefits	\$253,640	\$174,331	\$5,350	\$55,786	\$0	\$489,107
Services Purchased/Contracted						
Professional/Technical Services	\$156,756	\$64,487	\$40,266	\$93,841	\$0	\$355,350
Postage/Communication	\$74,992	\$0	\$45,720	\$216	\$0	\$120,928
Utilities	\$1,900	\$0	\$0	\$0	\$0	\$1,900
Travel	\$151,500	\$116,230	\$89,235	\$63,740	\$0	\$420,705
Student Travel	\$32,631	\$0	\$0	\$2,700	\$0	\$35,331
Advertising/Printing/Publishing	\$3,619	\$353	\$10,307	\$58,516	\$0	\$72,795
Maintenance/Repair	\$14,704	\$0	\$110,519	\$78	\$0	\$125,302
Rentals/Leases	\$47,585	\$1,645	\$181,365	\$9,445	\$0	\$240,041
Contracted Services	\$371,311	\$53,879	\$14,886	\$213,745	\$0	\$653,820
Materials/Supplies/Freight						
Materials	\$1,087,550	\$174,747	\$209,244	\$281,609	\$0	\$1,753,150
Freight	\$16,171	\$959	\$13,513	\$7,050	\$0	\$37,693
Total	\$16,539,072	\$5,140,291	\$2,289,524	\$2,342,905	\$0	\$26,311,792

**FORT SMITH DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
as at June 30, 2018**

	<u>2018</u>	<u>2017</u>
<u>Financial Assets</u>		
Cash and Cash Equivalents	\$86,187	\$166,020
Cash Held in Trust	80,030	80,030
Other Accounts Receivable (net)	24,020	1,033
Total Financial Assets	<u>\$190,237</u>	<u>\$247,083</u>
<u>Liabilities</u>		
Accounts Payable & Accrued Liabilities	(\$152)	(\$3)
Trust Liability	80,030	80,030
Total Liabilities	<u>\$79,878</u>	<u>\$80,027</u>
Net Financial Resources	<u>\$110,359</u>	<u>\$167,057</u>
Fund Balance	<u><u>\$110,359</u></u>	<u><u>\$167,057</u></u>

FORT SMITH DISTRICT EDUCATION AUTHORITY
STATEMENT OF OPERATIONS
For the Year Ended June 30, 2018

	2018 Budget (unaudited)	<u>2018</u>	<u>2017</u>
<u>REVENUES</u>			
ECE Contributions			
ECE Regular Contributions	\$581,931	\$581,931	\$456,529
Other ECE Contributions	0	139,679	15,602
Total ECE Contributions	<u>\$581,931</u>	<u>\$721,610</u>	<u>\$472,131</u>
Other GNWT Contributions	\$0	\$25,722	\$22,400
Total GNWT Contributions	<u>\$581,931</u>	<u>\$747,332</u>	<u>\$494,531</u>
Generated Funds			
Investment Income	\$400	\$548	\$547
Other	52,000	106,141	67,515
Total Generated Funds	<u>\$52,400</u>	<u>\$106,690</u>	<u>\$68,062</u>
Total Revenues	<u>\$634,331</u>	<u>\$854,022</u>	<u>\$562,593</u>
<u>EXPENSES (Schedule 4)</u>			
Administration	\$69,600	\$116,730	\$92,035
School Programs	454,538	623,211	380,912
Inclusive Schooling	32,985	52,197	13,210
Aboriginal Language/Cultural Programs	65,585	118,582	85,646
Total Expenses	<u>\$622,708</u>	<u>\$910,720</u>	<u>\$571,803</u>
Operating Surplu/(Deficit)	<u>\$11,623</u>	<u>(\$56,698)</u>	<u>(\$9,209)</u>
Fund Balance at beginning of year		167,057	176,266
Prior Period Adjustment		<u>\$0</u>	<u>0</u>
Fund Balance at end of year		<u>\$110,359</u>	<u>\$167,057</u>

FORT SMITH DISTRICT EDUCATION AUTHORITY
SCHEDULE OF EXPENSES
For the Year Ended June 30, 2018

	School Programs	Inclusive Schooling	Admin.	Aboriginal Languages	Fiscal & Transfers	Total
Salaries						
Teachers	\$2,654					\$2,654
Instruction Assistants						\$0
Non-Instructional Staff			\$73,065			\$73,065
Board/Trustee Honoraria						\$0
Employee Benefits						
Employee Benefits/Allowances						\$0
Leave & Termination Benefits						\$0
Services Purchased/Contracted						
Professional/Technical Services						\$0
Postage/Communication	\$29,028		\$3,225			\$32,253
Utilities						\$0
Travel						\$0
Student Travel						\$0
Advertising/Printing/Publishing						\$0
Maintenance/Repair	\$12,250					\$12,250
Rentals/Leases	\$13,680		\$1,520			\$15,200
Contracted Services	\$75,638					\$75,638
Materials/Supplies/Freight						
Materials	\$489,962	\$52,197	\$38,919	\$118,582		\$699,660
Freight						\$0
Total	\$623,211	\$52,197	\$116,730	\$118,582	\$0	\$910,720

**HAY RIVER DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
as at June 30, 2018**

	<u>2018</u>	<u>2017</u>
<u>Financial Assets</u>		
Cash and Cash Equivalents	\$135,605	\$176,910
Due from the GNWT	0	0
Other Accounts Receivable (net)	6,331	23,481
Total Financial Assets	<u>\$141,936</u>	<u>\$200,391</u>
<u>Liabilities</u>		
Accounts Payable & Accrued Liabilities	<u>\$2,459</u>	<u>\$1,019</u>
Total Liabilities	<u>\$2,459</u>	<u>\$1,019</u>
Net Financial Resources	<u>\$139,477</u>	<u>\$199,372</u>
Fund Balance	<u><u>\$139,477</u></u>	<u><u>\$199,372</u></u>

**HAY RIVER DISTRICT EDUCATION AUTHORITY
STATEMENT OF OPERATIONS
For the Year Ended June 30, 2018**

	2018 Budget (unaudited)	<u>2018 Actual</u>	<u>2017 Actual</u>
<u>REVENUES</u>			
ECE Contributions			
ECE Regular Contributions	\$615,915	\$615,915	\$552,864
Other ECE Contributions	0	134,215	140,341
Total ECE Contributions	<u>\$615,915</u>	<u>\$750,130</u>	<u>\$693,205</u>
Other GNWT Contributions	\$0	\$92,501	\$31,200
Total GNWT Contributions	<u>\$615,915</u>	<u>\$842,631</u>	<u>\$724,405</u>
Generated Funds			
Investment Income	\$0	\$502	\$599
Other	19,500	29,450	97,262
Total Generated Funds	<u>\$19,500</u>	<u>\$29,952</u>	<u>\$97,861</u>
Total Revenues	<u>\$635,415</u>	<u>\$872,583</u>	<u>\$822,266</u>
<u>EXPENSES (Schedule 7)</u>			
Administration	\$120,476	\$149,061	\$150,849
School Programs	514,939	703,449	583,468
Inclusive Schooling	0	0	0
Aboriginal Language/Cultural Programs	0	79,968	52,568
Total Expenses	<u>\$635,415</u>	<u>\$932,478</u>	<u>\$786,885</u>
Operating Surplus/(Deficit)	<u>\$0</u>	<u>(\$59,895)</u>	<u>\$35,381</u>
Fund Balance at beginning of year		<u>199,372</u>	<u>163,991</u>
Fund Balance at end of year		<u>\$139,477</u>	<u>\$199,372</u>

HAY RIVER DISTRICT EDUCATION AUTHORITY
SCHEDULE OF EXPENSES
For the Year Ended June 30, 2018

	School Programs	Inclusive Schooling	Admin.	Aboriginal Languages	Fiscal & Transfers	Total
Salaries						
Teachers						\$0
Instruction Assistants	\$87,887			\$29,221		\$117,108
Non-Instructional Staff			\$106,758			\$106,758
Board/Trustee Honoraria			\$6,360			\$6,360
Employee Benefits						
Employee Benefits/Allowances						\$0
Leave & Termination Benefits						\$0
Services Purchased/Contracted						
Professional/Technical Services	\$105,040					\$105,040
Postage/Communication	\$24,033		\$2,696			\$26,729
Utilities						\$0
Travel						\$0
Student Travel	\$700					\$700
Advertising/Printing/Publishing						\$0
Maintenance/Repair						\$0
Rentals/Leases	\$32,260					\$32,260
Contracted Services	\$149,788					\$149,788
Materials/Supplies/Freight						
Materials	\$303,741		\$24,542	\$50,747		\$379,030
Freight			\$8,705			\$8,705
Total	\$703,449	\$0	\$149,061	\$79,968	\$0	\$932,478

K'ATLODEECHE FIRST NATIONS DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
as at June 30, 2018

	<u>2018</u>	<u>2017</u>
<u>Financial Assets</u>		
Cash and Cash Equivalents	\$50,145	\$14,661
Other Accounts Receivable (net)	6,900	3,274
Total Financial Assets	<u>\$57,045</u>	<u>\$17,935</u>
<u>Liabilities</u>		
Accounts Payable & Accrued Liabilities	\$5,141	\$3,262
Deferred Revenue	\$1,278	\$0
Total Liabilities	<u>\$6,419</u>	<u>\$3,262</u>
Net Financial Resources	<u>\$50,626</u>	<u>\$14,673</u>
Fund Balance	<u><u>\$50,626</u></u>	<u><u>\$14,673</u></u>

K'ATLODEECHE FIRST NATIONS DISTRICT EDUCATION AUTHORITY
STATEMENT OF OPERATIONS
For the Year Ended June 30, 2018

	2018 Budget (unaudited)	<u>2018 Actual</u>	<u>2017 Actual</u>
<u>REVENUES</u>			
ECE Contributions			
Regular ECE Contributions	\$81,079	\$81,079	\$56,091
Other ECE Contributions	0	26,342	52,498
Total ECE Contributions	<u>\$81,079</u>	<u>\$107,421</u>	<u>\$108,589</u>
Other GNWT Contributions	\$0	\$39,278	\$9,000
Total GNWT Contributions	<u>\$81,079</u>	<u>\$146,700</u>	<u>\$117,589</u>
Generated Funds			
Investment Income	\$0	\$3	\$3
Donations	\$0	\$21,550	\$0
Other	0	26,151	10,737
Total Generated Funds	<u>\$0</u>	<u>\$47,704</u>	<u>\$10,740</u>
Total Revenues	<u>\$81,079</u>	<u>\$194,404</u>	<u>\$128,329</u>
<u>EXPENSES (Schedule 7)</u>			
Administration	\$43,180	\$49,101	\$33,820
School Programs	29,499	66,498	44,976
Inclusive Schooling	0	3,463	17,000
Aboriginal Language/Cultural Programs	8,400	39,389	11,783
Total Expenses	<u>\$81,079</u>	<u>\$158,451</u>	<u>\$107,580</u>
Operating Surplus/(Deficit)	<u>\$0</u>	<u>\$35,953</u>	<u>\$20,749</u>
Fund Balance at beginning of year		<u>\$14,673</u>	<u>(\$6,076)</u>
Fund Balance at end of year		<u>\$50,626</u>	<u>\$14,673</u>

K'ATLODEECHE FIRST NATIONS DISTRICT EDUCATION AUTHORITY
SCHEDULE OF EXPENSES
For the Year Ended June 30, 2018

Salaries

	School Programs	Inclusive Schooling	Admin.	Aboriginal Languages	Fiscal & Transfers	Total
Teachers	\$700			\$7,200		\$7,900
Instruction Assistants						\$0
Non-Instructional Staff			\$14,398			\$14,398
Board/Trustee Honoraria	\$10,235		\$8,855	\$12,021		\$31,111

Employee Benefits

Employee Benefits/Allowances						\$0
Leave & Termination Benefits						\$0

Services Purchased/Contracted

Professional/Technical Services						\$0
Postage/Communication			\$3,177			\$3,177
Utilities						\$0
Travel	\$5,786	\$2,421	\$68	\$404		\$8,678
Student Travel						\$0
Advertising/Printing/Publishing						\$0
Maintenance/Repair	\$3,014		\$762			\$3,777
Rentals/Leases			\$3,669			\$3,669
Contracted Services			\$5,861	\$3,839		\$9,700

Materials/Supplies/Freight

Materials	\$46,763	\$1,042	\$12,312	\$15,926		\$76,042
Freight						\$0

Total	\$66,498	\$3,463	\$49,101	\$39,389	\$0	\$158,451
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FORT RESOLUTION DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
as at June 30, 2018

	<u>2018</u>	<u>2017</u>
<u>Financial Assets</u>		
Cash and Cash Equivalents	\$151,624	\$92,608
Due from GNWT	0	0
Other Accounts Receivable (net)	<u>0</u>	<u>0</u>
Total Financial Assets	<u>\$151,624</u>	<u>\$92,608</u>
<u>Liabilities</u>		
Payroll Liabilities	<u>\$960</u>	<u>\$552</u>
Total Liabilities	<u>\$960</u>	<u>\$552</u>
Net Financial Resources	<u>\$150,664</u>	<u>\$92,056</u>
Fund Balance	<u><u>\$150,664</u></u>	<u><u>\$92,056</u></u>

FORT RESOLUTION DISTRICT EDUCATION AUTHORITY
STATEMENT OF OPERATIONS
For the Year Ended June 30, 2018

	2018 Budget (unaudited)	<u>2018 Actual</u>	<u>2017 Actual</u>
<u>REVENUES</u>			
ECE Contributions			
Regular ECE Contributions	\$86,688	\$116,356	\$82,286
Other ECE Contributions	0	122,971	85,534
Total ECE Contributions	<u>\$86,688</u>	<u>\$239,327</u>	<u>\$167,820</u>
Other GNWT Contributions	\$0	\$59,357	\$88,016
Total GNWT Contributions	<u>\$86,688</u>	<u>\$298,684</u>	<u>\$255,836</u>
Generated Funds			
Investment Income	\$0	\$126	\$34
Other	0	35,000	25,000
Total Generated Funds	<u>\$0</u>	<u>\$35,126</u>	<u>\$25,034</u>
Total Revenues	<u>\$86,688</u>	<u>\$333,810</u>	<u>\$280,869</u>
<u>EXPENSES (Schedule 7)</u>			
Administration	\$33,500	\$41,101	\$37,127
School Programs	24,188	151,959	260,373
Inclusive Schooling	0	31,935	38,342
Aboriginal Language/Cultural Programs	29,000	50,208	35,210
Total Expenses	<u>\$86,688</u>	<u>\$275,202</u>	<u>\$371,053</u>
Operating Surplus/(Deficit)	<u>\$0</u>	<u>\$58,608</u>	<u>(\$90,183)</u>
Fund Balance at beginning of year		<u>92,056</u>	<u>182,239</u>
Fund Balance at end of year		<u>\$150,664</u>	<u>\$92,056</u>

FORT RESOLUTION DISTRICT EDUCATION AUTHORITY
SCHEDULE OF EXPENSES
For the Year Ended June 30, 2018

Salaries

School Programs	Inclusive Schooling	Admin.	Aboriginal Languages	Fiscal & Transfers	Total
Teachers					\$0
Instruction Assistants					\$0
Non-Instructional Staff	\$39	\$25,187	\$4,479		\$29,704
Board/Trustee Honoraria		\$9,050			\$9,050

Employee Benefits

Employee Benefits/Allowances					\$0
Leave & Termination Benefits					\$0

Services Purchased/Contracted

Professional/Technical Services					\$0
Postage/Communication		\$5,101			\$5,101
Utilities	\$1,900				\$1,900
Travel	\$16,076		\$5,600		\$21,676
Student Travel	\$4,735		\$250		\$4,985
Advertising/Printing/Publishing	\$1,219	\$2,046			\$3,265
Maintenance/Repair		\$489	\$78		\$567
Rentals/Leases		\$3,786			\$3,786
Contracted Services	\$34,990	\$1,463	\$18,980		\$55,433

Materials/Supplies/Freight

Materials	\$90,393	\$5,199	\$16,152	\$24,233	\$135,977
Freight	\$2,607	\$87		\$1,066	\$3,759

Total

\$151,959	\$31,935	\$41,101	\$50,208	\$0	\$275,202
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**LUTSEL K'E DISTRICT EDUCATION AUTHORITY
STATEMENT OF FINANCIAL POSITION
as at June 30, 2018**

	<u>2018</u>	<u>2017</u>
<u>Financial Assets</u>		
Cash and Cash Equivalents	\$8,906	\$7,952
Other Accounts Receivable (net)	4,800	0
Total Financial Assets	<u>\$13,706</u>	<u>\$7,952</u>
<u>Liabilities</u>		
Bank Indebtedness	\$0	\$0
Accounts Payable & Accrued Liabilities	245	95
Total Liabilities	<u>\$245</u>	<u>\$95</u>
Net Financial Resources	<u>\$13,460</u>	<u>\$7,857</u>
Fund Balance	<u><u>\$13,460</u></u>	<u><u>\$7,857</u></u>

LUTSEL K'E DISTRICT EDUCATION AUTHORITY
STATEMENT OF OPERATIONS
For the Year Ended June 30, 2018

	<u>2018 Budget</u> <u>(unaudited)</u>	<u>2018 Actual</u>	<u>2017 Actual</u>
<u>REVENUES</u>			
ECE Contributions			
Regular ECE Contributions	\$100,806	\$100,806	\$74,829
Other ECE Contributions	0	62,807	36,863
Total ECE Contributions	<u>\$100,806</u>	<u>\$163,613</u>	<u>\$111,692</u>
Other GNWT Contributions	\$0	\$21,636	\$33,936
Total GNWT Contributions	<u>\$100,806</u>	<u>\$185,249</u>	<u>\$145,628</u>
Generated Funds			
Investment Income	\$0	\$0	\$0
Donations	0	59,790	61,849
Other	0	17,050	10,399
Total Generated Funds	<u>\$0</u>	<u>\$76,840</u>	<u>\$72,248</u>
Total Revenues	<u>\$100,806</u>	<u>\$262,089</u>	<u>\$217,876</u>
<u>EXPENSES (Schedule 7)</u>			
Administration	\$42,500	\$31,263	\$32,691
School Programs	40,000	139,221	124,955
Inclusive Schooling	0	3,889	2,105
Aboriginal Language/Cultural Programs	18,000	82,114	32,081
Total Expenses	<u>\$100,500</u>	<u>\$256,486</u>	<u>\$191,833</u>
Operating Surplus/(Deficit)	<u>\$306</u>	<u>\$5,603</u>	<u>\$26,043</u>
Fund Balance at beginning of year		<u>7,857</u>	<u>(18,186)</u>
Fund Balance at end of year		<u>\$13,460</u>	<u>\$7,857</u>

LUTSEL K'E DISTRICT EDUCATION AUTHORITY
SCHEDULE OF EXPENSES
For the Year Ended June 30, 2018

	School Programs	Inclusive Schooling	Admin.	Aboriginal Languages	Fiscal & Transfers	Total
Salaries						
Teachers	\$4,491			\$7,950		\$12,440
Instruction Assistants						\$0
Non-Instructional Staff						\$0
Board/Trustee Honoraria			\$7,478			\$7,478
Employee Benefits						
Employee Benefits/Allowances						\$0
Leave & Termination Benefits						\$0
Services Purchased/Contracted						
Professional/Technical Services						\$0
Postage/Communication	\$1,019		\$4,112			\$5,131
Utilities						\$0
Travel	\$480	\$2,185	\$100	\$5,965		\$8,731
Student Travel	\$27,196			\$2,450		\$29,646
Advertising/Printing/Publishing	\$2,400					\$2,400
Maintenance/Repair	(\$560)					-\$560
Rentals/Leases	\$1,645	\$1,645	\$1,770	\$9,445		\$14,505
Contracted Services	\$12,525		\$8,850	\$41,575		\$62,950
Materials/Supplies/Freight						
Materials	\$76,705		\$8,094	\$13,918		\$98,717
Freight	\$13,320	\$59	\$859	\$810		\$15,048
Total	\$139,221	\$3,889	\$31,263	\$82,114	\$0	\$256,486

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
NON-CONSOLIDATED STATEMENT OF FINANCIAL POSITION
as at June 30, 2018**

	<u>2018</u>	<u>2017</u>
<u>Financial Assets</u>		
Cash and Cash Equivalents	\$7,382,960	\$6,323,632
Due from the GNWT	101,157	98,376
Other Accounts Receivable	99,712	182,335
	<u> </u>	<u> </u>
Total Financial Assets	<u>\$7,583,829</u>	<u>\$6,604,343</u>
<u>Liabilities</u>		
Current		
Accounts Payable and Accrued Liabilities	\$86,748	\$53,846
Due to the GNWT	39,446	13,848
Payroll Liabilities	989,548	1,139,026
Deferred Revenue	27,272	7,067
Post-Employment Benefits	3,561,071	3,963,864
	<u> </u>	<u> </u>
Total Liabilities	<u>\$4,704,084</u>	<u>\$5,177,651</u>
Net Financial Resources	<u>\$2,879,745</u>	<u>\$1,426,692</u>
<u>Non-Financial Assets</u>		
Prepaid Expenses (Note 20)	\$0	\$0
	<u> </u>	<u> </u>
Accumulated Fund Balance	<u>\$2,879,745</u>	<u>\$1,426,692</u>

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
NON-CONSOLIDATED STATEMENT OF CHANGES IN NET DEBT
For the Year Ended June 30, 2018**

	<u>2018</u>	<u>2017</u>
Annual Surplus/(Deficit) (Schedule 19)	\$1,453,053	(\$899,348)
Prior Year Adjustments	<u>0</u>	<u>0</u>
Increase/(Decrease) in Net Financial Resources	\$1,453,053	(\$899,348)
Opening net Financial Resources	<u>1,426,692</u>	<u>2,326,040</u>
Closing Net Financial Resources	<u><u>\$2,879,745</u></u>	<u><u>\$1,426,692</u></u>

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
NON-CONSOLIDATED STATEMENT OF OPERATIONS
For the Year Ended June 30, 2018**

	2018 Budget (unaudited)	<u>2018 Actual</u>	<u>2017 Actual</u>
<u>REVENUES</u>			
ECE Contributions			
Regular ECE Contributions	\$24,916,048	\$25,671,174	\$24,210,619
Other ECE Contributions	208,000	1,094,716	822,968
Total ECE Contributions	<u>\$25,124,048</u>	<u>\$26,765,890</u>	<u>\$25,033,587</u>
Other GNWT Contributions	\$789,508	\$55,658	\$326,000
Total GNWT Contributions	<u>\$25,913,556</u>	<u>\$26,821,548</u>	<u>\$25,359,587</u>
Federal Government	\$0	\$0	\$0
Other Education Bodies	\$60,000	\$0	\$0
Generated Funds			
Investment Income	\$80,000	\$100,159	\$57,664
Non-GNWT Contributions	0	123,314	251,883
Donations	0	3	90,592
Other	0	44,529	31,857
Total Generated Funds	<u>\$80,000</u>	<u>\$268,004</u>	<u>\$431,995</u>
Total Revenues	<u>\$26,053,556</u>	<u>\$27,089,552</u>	<u>\$25,791,582</u>
<u>EXPENSES</u>			
Administration	\$1,907,173	\$1,902,266	\$1,796,119
School Programs	15,962,573	14,986,170	16,904,483
Inclusive Schooling	4,980,191	5,048,807	4,700,802
Aboriginal Language/Cultural Programs	1,920,777	2,135,186	2,001,924
Transfers to DEAs	1,496,087	1,564,070	1,287,602
Total Expenses	<u>\$26,266,801</u>	<u>\$25,636,499</u>	<u>\$26,690,930</u>
Operating Surplus/(Deficit)	<u>(\$213,245)</u>	<u>\$1,453,053</u>	<u>(\$899,348)</u>
Fund Balance at beginning of year		<u>1,426,692</u>	<u>2,326,040</u>
Fund Balance at end of year		<u>\$2,879,745</u>	<u>\$1,426,692</u>

SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
SCHEDULE OF EXPENSES
 (Non-Consolidated)
 For the Year Ended June 30, 2018

	School Programs	Inclusive Schooling	Admin.	Aboriginal Languages	Fiscal & Transfers	Total
Salaries						
Teachers	\$12,693,469	\$2,293,842		\$1,463,251		\$16,450,562
Instruction Assistants		\$1,984,880				\$1,984,880
Non-Instructional Staff	\$1,553,795	\$172,140	\$1,330,168			\$3,056,103
Board/Trustee Honoraria			\$3,800	\$11,700		\$15,500
Employee Benefits						
Employee Benefits/Allowances	(\$26,556)	\$77,612	\$4,709	\$24,836		\$80,601
Leave & Termination Benefits	\$253,640	\$174,331	\$5,350	\$55,786		\$489,107
Services Purchased/Contracted						
Professional/Technical Services	\$51,716	\$64,487	\$40,266	\$93,841		\$250,310
Postage/Communication	\$20,912		\$27,409	\$216		\$48,537
Utilities						\$0
Travel	\$129,158	\$111,623	\$89,067	\$51,771		\$381,618
Student Travel						\$0
Advertising/Printing/Publishing		\$353	\$8,261	\$58,516		\$67,130
Maintenance/Repair			\$109,268			\$109,268
Rentals/Leases			\$170,621			\$170,621
Contracted Services	\$98,370	\$52,416	\$175	\$149,351		\$300,313
Materials/Supplies/Freight						
Materials	\$116,421	\$116,309	\$109,225	\$63,743		\$405,698
Freight	\$244	\$814	\$3,949	\$5,174		\$10,180
Transfers to DEA's						
	\$95,000			\$157,000	\$1,564,070	\$1,816,070
Total	\$14,986,170	\$5,048,807	\$1,902,266	\$2,135,186	\$1,564,070	\$25,636,499

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
SCHEDULE OF SPECIFIC PROGRAM EXPENSES
INCLUSIVE SCHOOLING
For the Year Ended June 30, 2018**

	General Expenditures	Staff Development	Assistive Technology	Magnet Facilities	Total
Salaries					
Regional Coordinator	\$169,069				\$169,069
Program Support Teachers	\$1,884,751			\$242,149	\$2,126,900
Support Assistants	\$2,180,079				\$2,180,079
Employee Benefits					
Employee Benefits/Allowances *	\$251,943				\$251,943
Services Purchased/Contracted					
Professional/Technical Services	\$64,487				\$64,487
Travel	\$4,606	\$111,623			\$116,229
Student Transportation (Bussing)	\$2,223				\$2,223
Advertising/Printing/Publishing	\$353				\$353
Maintenance/Repair					\$0
Rentals/Leases	\$1,645				\$1,645
Contracted Services	\$51,656				\$51,656
Materials/Supplies/Freight					
Materials	\$131,322	\$9,800	\$33,625		\$174,747
Freight	\$146		\$814		\$960
Total	\$4,742,280	\$121,423	\$34,439	\$242,149	\$5,140,290

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
SCHEDULE OF SPECIFIC PROGRAM EXPENSES
INDIGENOUS LANGUAGE AND EDUCATION
For the Year Ended June 30, 2018**

	Student Instruction	Teaching Resources	Professional Development	School ** Activities	Total
Salaries					
ALCBE Teachers	\$1,111,710			\$15,150	\$1,126,860
Language Consultants	\$87,114			\$29,221	\$116,335
Instruction Assistants	\$312,711				\$312,711
Non-Instructional Staff					\$0
Honoraria		\$11,700		\$12,021	\$23,721
Employee Benefits					
Employee Benefits/Allowances *	\$80,622				\$80,622
Services Purchased/Contracted					
Professional/Technical Services		\$93,841			\$93,841
Travel		\$51,771		\$11,969	\$63,740
Student Transportation (Bussing)				\$2,700	\$2,700
Advertising/Printing/Publishing		\$58,516			\$58,516
Maintenance/Repair				\$78	\$78
Rentals/Leases			\$100	\$9,445	\$9,545
Contracted Services		\$101,067		\$64,394	\$165,461
Materials/Supplies/Freight					
Materials		\$63,774	\$85	\$223,407	\$287,266
Freight		\$5,174		\$1,876	\$7,050
Total	\$1,592,157	\$385,843	\$185	\$370,261	\$2,348,447

* 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, 2018**

	Contributions July 1, 2017 to June 30, 2018	SSDEC Commitment July 1, 2017 to June 30, 2018	Total Expenses July 1, 2017 to June 30, 2018	Under/(Over) Funding
Bilateral Agreement Funding				
Core French 1-12 (salary)	\$193,000	\$234,000	\$444,999	(\$17,999)
Immersion Pioneer Class (salary)	70,000	\$50,000	\$522,517	(\$402,517)
Resources	10,000	\$5,000	\$38,784	(\$23,784)
Partnership with YK1	15,000		\$15,000	\$0
French Monitor		\$6,000	\$52,330	(\$46,330)
Professional Development		\$5,000	\$24,839	(\$19,839)
French Language Communications	5,000			
Intensive French: Salary	45,000	\$30,000	\$248,222	(\$173,222)
Intensive French: Camp				\$0
Intensive French: Resources	6,000	\$4,000	\$16,370	(\$6,370)
Intensive French: Training/Visits	7,800	\$5,200	\$7,965	\$5,035
Totals	\$351,800	\$339,200	\$1,371,027	(\$685,027)

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
 SCHEDULE OF SPECIFIC PROGRAM EXPENDITURES
 INDIGENOUS LANGUAGES EDUCATION (Federal Contribution)
 For the Year Ended June 30, 2018**

	July 1, 2017 to March 31, 2018	April 1, 2018 to June 30, 2018	Total 2017/18
Revenues			
Funding Received	\$338,000		\$338,000
Total Funding	\$338,000	\$0	\$338,000
Expenditures			
Materials & Supplies	\$223,235	\$76,606	\$299,841
Wages & Benefit	\$17,912	\$20,918	\$38,829
Total Expenditures	\$241,147	\$97,523	\$338,670
Surplus/(Deficit)	\$96,853	(\$97,523)	(\$670)

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
SCHEDULE OF SPECIFIC PROGRAM EXPENDITURES
NWT STUDENT SUCCESS INITIATIVE - PROFESSIONAL DEVELOPMENT
For the Period July 1, 2017 to June 30, 2018**

Revenue

Education, Culture and Employment	\$55,000
NWTTA	58,095
Total Revenue	\$113,095

Expenditures

<u>Salaries/Wages</u>	
Salaries	\$685,389
Facilitator's Fees	\$178,068
Substitute Teachers Wages	\$9,039
<u>Travel</u>	
Facilitator Travel	\$29,909
Staff Travel	\$31,622
Accommodation	\$17,112
Per Diems	\$13,624
<u>Workshop Expenses</u>	
Room Rental	
Tuition	
Refreshments	\$1,453
Resources	\$16,231
Miscellaneous	\$2,750
Total Expenses	\$985,196
Net Surplus/(Deficit)	(\$872,102)

**SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL
SCHEDULE OF SPECIFIC PROGRAM EXPENDITURES
NORTHERN DISTANCE LEARNING
For the Year Ended June 30, 2018**

	Budget 2017/18	July 1, 2017 to March 31, 2018	April 1, 2018 to June 30, 2018	Total 2017/18
Revenues				
Education, Culture & Employment	\$64,673	\$64,673		\$64,673
Other				\$0
Total Funding	\$64,673	\$64,673	\$0	\$64,673
Expenditures				
Support Persons	\$50,000	\$50,000		\$50,000
Network Charges	\$14,673		\$20,912	\$20,912
Total Expenditures	\$64,673	\$50,000	\$20,912	\$70,912
Surplus/(Deficit)	\$0	\$14,673	(\$20,912)	(\$6,239)

The SSDEC has only one community (Fort Resolution) participating

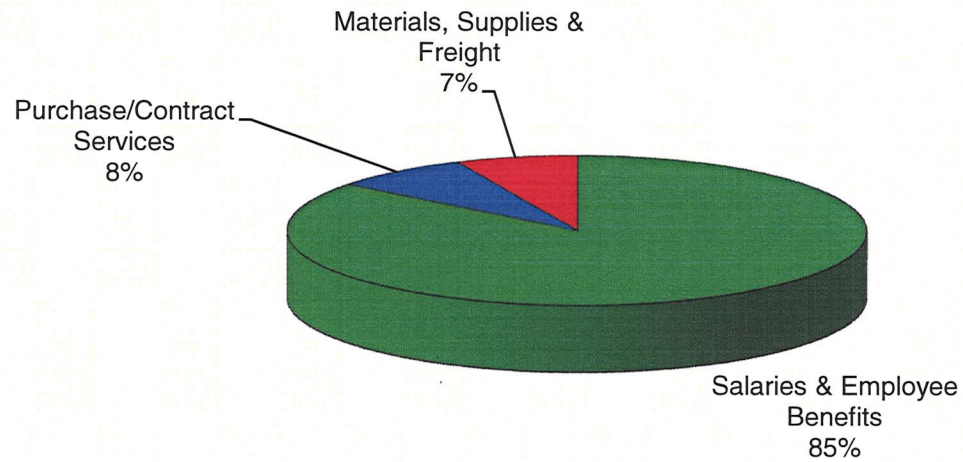
Schedule 27

South Slave Divisional Education Council
2017/18 Fund Balances
(Unaudited)

	<u>SSDEC</u>	<u>Fort Smith</u>	<u>Hay River</u>	<u>K'atlodeeche</u>	<u>Fort Resolution</u>	<u>Lutsel K'e</u>
Fund Balances as per audited Financial Statements	\$2,879,745	\$110,359	\$139,477	\$50,626	\$150,664	\$13,460
less: Staffing Surpluses						
- Lutsel K'e Dene School	\$58,954					
- Paul William Kaeser	\$258,070					
- Harry Camsell	\$57,356					
- Joseph Burr Tyrrell	\$160,982					
- Chief Sunrise	\$100,593					
- Princess Alexandra	\$85,469					
- Diamond Jenness Secondary School	\$220,000					
- Deninu School	<u>\$214,095</u>					
	(\$1,155,519)					
Commitments against surpluses						
- Council Office						
- Fort Resolution DEA plan					(\$146,559)	
- Lutsel K'e DEA plan						(\$6,939)
- K'atlodeeche plan				(\$46,427)		
- Hay River DEA plan			(\$94,280)			
- Fort Smith plan		(\$72,295)				
Uncommitted Fund Balance	<u>\$1,724,226</u>	<u>\$38,064</u>	<u>\$45,197</u>	<u>\$4,199</u>	<u>\$4,105</u>	<u>\$6,521</u>
2018/19 contributions from SSDEC		<u>\$543,776</u>	<u>\$645,673</u>	<u>\$59,990</u>	<u>\$58,636</u>	<u>\$93,153</u>
Fund Balance percentage *		<u>7.00%</u>	<u>7.00%</u>	<u>7.00%</u>	<u>7.00%</u>	<u>7.00%</u>
* Calculated as per SSDEC policy DFAA - Financial Surplus maximum SSDEC fund balance as per policy DFAA - Financial Surplus		\$1,942,389				

Salaries & Employee Benefits	\$22,494,778
Purchase/Contract Services	\$2,026,171
Materials, Supplies & Freight	\$1,790,843
Total	\$26,311,792

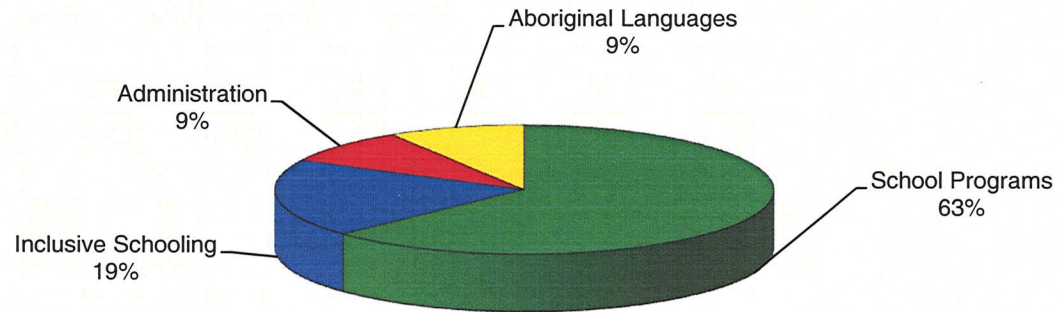
South Slave Divisional Education Council Details of Expenditures For the Year Ended June 30, 2018



Salaries & Employee Benefits
 Purchase/Contract Services
 Materials, Supplies & Freight

School Programs	\$16,539,072
Inclusive Schooling	\$5,140,291
Administration	\$2,289,524
Aboriginal Languages	\$2,342,905
Total	\$26,311,792

**South Slave Divisional Education Council
Expenditures by Function
For the Year Ended June 30, 2018**





Tłıchq Community Services Agency Annual Report for 2017-2018 School Year

September 28, 2018

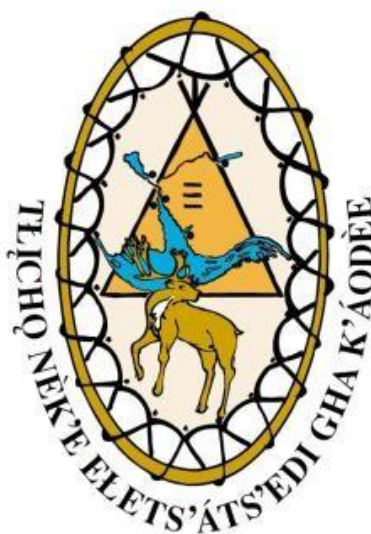


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Purpose of the Annual Report

The Tłıchq Community Services Agency Annual Report for the 2017-2018 school year was prepared in compliance with the *Financial Administration Act* that requires NWT Education Bodies to report on their operations, compliance to educational directives, and implementation of activities and initiatives in line with the GNWT Mandate and the Minister of Education’s direction.

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: 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.

Tłıchq Community Services Agency Operating Environment

School Profiles and Student Enrolment

The Tłıchq Community Services Agency consists of 5 schools that housed approximately 870 students in the 2017-2018 school year. Our schools house students from JK -12 and our programs include Tłıchq Immersion and Regular program.

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

Table 1: Tłıchq Community Services Agency School Profiles 2017-2018.

School	Community	Grades Offered	Student Enrolment (FTE) ¹	Teaching Staff (PY) ²
Chief Jimmy Bruneau School (CJBS)	Behchokq	JK-12	409	24.0
Elizabeth Mackenzie Elementary School (EMES)	Behchokq	JK-6	230	16.0
Mezi Community School (MCS)	Whati	JK-12	145	10.0
Jean Wetrade Gameti School (JWGS)	Gameti	JK-12	57	7.87
Alexis Arrowmaker School (AAS)	Wekweeti	K-10	21	3.5

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: Student enrolment (FTE) by school and by grade as of September 30, 2017.

School	Grades													
	JK	K	1	2	3	4	5	6	7	8	9	10	11	12
CJBS	11	9	10	11	12	12	11	12	34	45	35	46	37	121
EMES	28	22	35	29	33	32	28	23	-	-	-	-	-	-
MCS	5	7	5	15	11	5	16	7	8	12	6	9	11.5	27.5
JWGS	3	7	7	4	4	4	5	2	6	4	3	3	2	3
AAS	-	1	2	2	1	3	2	1	4	1	2	1	1	-
DEC Total	47	46	59	61	61	56	62	45	52	62	46	59	53.5	152.5

Student and Teacher Population

Chief Jimmy Bruneau School (CJBS)

Chief Jimmy Bruneau School (CJBS) population is 99% Indigenous. The large majority of students are Tłı̨chǫ, 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, Tłı̨chǫ language instruction, locally developed courses such as drumming, Tłı̨chǫ Agreement, and beading.

The school is located in Edzo, which is a small community 15km from Behchokó. All secondary students from Behchokó are bussed, while students from Edzo walk to school.

There are 26 Northwest Territories Teachers’ Association (NWTTA) positions staffed at CJBS including one principal, one vice principal, two Aboriginal language instructors, three program support teachers, nineteen classroom teachers, in addition to six Union of Northern Workers (UNW) support assistants, and one cultural support assistant. The turnover rate at CJBS has varied between 3-5 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 Professional Learning Communities (PLC) teams. CJBS boasts a relatively experienced staff with many educators possessing over five years’ experience, and many that have between ten and fifteen years of experience. However, new hires have tended to be either new to the north first year teachers or northern hires with under 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 of students at CJBS is 23 students in JK-6, 22 in grades 7-9, and 26 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.

Elizabeth Mackenzie Elementary School (EMES)

Elizabeth Mackenzie Elementary School (EMES) population is 100% Indigenous. All students are Tłıchǫ. 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 to 6, EMES offers many culturally responsive programs including seasonal camps, Tłıchǫ language instruction, and Tłıchǫ immersion from K-2.

The school is located in Behchokǫ, which is the largest community in the Tłıchǫ 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, twelve classroom teachers (including two Tłıchǫ immersion teachers), in addition to five UNW support assistants, and one cultural support assistant. The turnover rate at EMES has varied between 1-2 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 population of Indigenous educators, this has strengthened the cultural programming at EMES.

The average class size of students at EMES is 21 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.

Mezi Community School (MCS)

Mezi Community School (MCS) population is 100% Indigenous. All students are Tłıchǫ. MCS strives to be “Strong Like Two People”, which is taken from Chief Jimmy Bruneau’s vision statement. In addition to academic programming JK to 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 12 Northwest Territories Teachers’ Association (NWTTA) positions staffed at MCS including one principal, one Aboriginal language instructor, one program support teacher, nine classroom teachers, and three UNW support assistants. The turnover rate at MCS has varied between 1-5 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 will see a challenging staff change as the principal is retiring, however an internal candidate was successful and will have the opportunity to transition into this role.

The average class size of students at MCS is 16 in JK-6, 18 in grades 7-9, and 27 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.

Jean Wetrade Gamètì School (JWGS)

Jean Wetrade Gamètì School (JWGS) population is 100% Indigenous. All students are Tłıchǫ. JWGS strives to be “Strong Like Two People”, which is taken from Chief Jimmy Bruneau’s vision statement. In addition to academic programming JK to 12, JWGS 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 Gamètì, which is a fly in community with limited winter road access. There are 8 Northwest Territories Teachers’ Association (NWTTA) positions staffed at JWGS including one principal, one Aboriginal language instructor, one program support teacher, six classroom teachers, and two UNW support assistants. The turnover rate at JWGS has varied between 1-3 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 of students at JWGS is 12 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.

Alexis Arrowmaker School (AAS)

Alexis Arrowmaker School (AAS) population is primarily Tłıchǫ, 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 to 10, AAS offers many culturally responsive programs including seasonal camps, Tłıchǫ language instruction, and locally developed courses such as drumming, Tłıchǫ 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 4 Northwest Territories Teachers’ Association (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 1-4 teachers over the last three years, and most leave the region. Rebuilding community partnerships and strengthening interventions has been their focus.

The average class size of students at AAS is 7 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.

Tłıchq Community Services Agency Governance

Governance Training

The TCSA Board engages 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. Any such training is incorporated into regularly scheduled Board meetings.

In October 2017 staff from the Education Operations and Development branch of the Department of Education, Culture and Employment conducted an orientation to all five TCSA Board members, however the board member for Wekweètì has since changed so we will look to repeat it again during the 2018-2019 year along with comparable training for the Board members in their capacity as a health authority.

The training that took place in October 2017 reviewed the roles and responsibilities of Board members as a governing body of an education authority; governance versus administration, and strategic planning.

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 below describes the status of DEC meetings that were planned for the completed school year.

Table 3: DEC Meetings Schedule.

Meeting Number	Planned Date	Planned Location	Did the meeting take place as planned? (Yes/No)	If no, explain why.
1	October 27-29, 2017	Yellowknife, NT	Yes	n/a
2	February 18, 2018	Whatì, NT	Yes	n/a
3	April 25, 2018	Teleconference	Yes	n/a
4	June 27-29, 2018	Yellowknife	Yes	n/a

Honoraria / travel allowances were paid out to all board members who attended the meetings noted in Table 3. There were no instances where honoraria or travel allowances were paid out to non-attendees.

Language, Culture and Identity

Outlined below are achievements on programs and activities implemented to support the development of language, culture and sense of identity.

<i>Tłchq History Project</i>	
Priorities in the 2017-2018 school year:	<ul style="list-style-type: none"> • The Tłchq History project package will be provided to each of the five TCSA schools. • Regional education coordinators will provide site-based workshops during the first term of the school year to overview the resources and demonstrate their applicability in the process of developing integrated, culture-based units and lessons. • Program support teacher will meet regularly with classroom teachers to support the program and assessment planning that guides their instruction.
Achieved results:	<ul style="list-style-type: none"> • The Tłchq History project package was provided to each of the five TCSA schools, with a book launch April 28, 2017. • Regional education coordinators provided site-based workshops to overview the resources and demonstrate their applicability in the process of developing integrated, culture-based units and lessons. Example lessons that were created in consultation with teachers, educational leaders, Elders, and a consultant, are provided in the resource, as examples for teachers to develop their own integrated (across Dene Kede and other curriculums) units. One example of this type of lesson is a grade 4 lesson based on “Rave and the Stolen Caribou” legend, where outcomes from social studies (cardinal directions and map making), Dene Kede (legends about ravens and caribou), science (factors that affect habits – ravens), and art (composing song based on legend). • Community visits included sharing the resource with community and board members that participated in the development of the resource. These workshops took place as follows: <ul style="list-style-type: none"> ○ June 11-13, 2017 (Culture-based Integrated Programming In-Service) ○ August 24, 2017 (Annual Teacher Orientation) ○ September 19-20, 2017 (CJBS School Visit) ○ November 27-December 1, 2017 (EMES School Visit) ○ January 15-19, 2018 (MCS School Visit) ○ January 23-26, 2018 (AAS School Visit) ○ January 29 – February 2, 2018 (JWGS School Visit) • Program support teachers, and regional coordinators modelled key cultural activities (for example; the Tea Dance) with classroom teachers and students regularly throughout the year. • PSTs collaborated with Culture Based Integrated Planning (CBIP) team meetings every six weeks to support the program and assessment planning that guides their instruction.



Tłıchọ Yati Professional Learning Communities

Priorities in the 2017-2018 school year:	<ul style="list-style-type: none"> • Establish the prioritized essential learning outcomes for each of the remaining grade levels. • Develop the associated pacing guides for instruction. • Unpack the prioritized outcomes to create learning targets.
Achieved results:	<ul style="list-style-type: none"> • The K-1 essential learning outcomes have been identified (the process took longer than expected; we will be expanding to other grades in the next school year). These essential learning outcomes use the Tłıchọ Yati outcomes, to allow teachers to better understand the progression and prioritize outcomes in those curricula. • Pacing guides have been created allotting 4-6 weeks for each unit/theme to allow Tłıchọ Yati PLCs to teach common units at similar times.

Tłıchọ Yati Standardized Assessment Tools

Priorities in the 2017-2018 school year:	<ul style="list-style-type: none"> • Refine grade-level expectations for grades 1-9 instruction and learning. • Provide classroom-based coaching to the Tłıchọ Yati Instructors and program support teachers twice per year in how to use and administer the assessment with accuracy and consistency. • Regional coordinators will follow up with a school-based workshop whereby they interpret the student achievement results to inform responsive program planning and instructional next steps.
Achieved results:	<ul style="list-style-type: none"> • Grade level expectations for grades 1-9 (these grades were prioritized for this year) instruction and learning have been identified using the Dene as a Second Language Assessment Tool. • Coaching how to use the assessments was provided at two Tlıcho language in-services. • With the new <i>Our Languages</i> Curriculum, there will be a different set of reporting assessments. The locally developed assessment tools, currently used, are still useful and will continue to be utilized by classroom teachers for benchmarking purposes.

Tłıchọ Immersion Assessment Tools

Priorities in the 2017-2018 school year:	<ul style="list-style-type: none"> • Job-embedded classroom coaching to the school-based Tłıchọ immersion teachers and program support teachers will be provided twice per year. This will focus on how to use and administer the Tłıchọ immersion assessments with accuracy and consistency. • Regional coordinators will follow up with a school-based workshop whereby they interpret the student achievement results to inform responsive program planning and instructional next steps.
Achieved results:	<ul style="list-style-type: none"> • Language and culture coordinators provided job-embedded classroom coaching around how to use the Tlıcho immersion assessments for K-2. • Coaching on how to use the testing tools was provided at two Tlıcho language in-services this year as well as individual support given to the language instructor upon request. • The immersion regularly reviewed their student achievement data during bi-weekly teleconferences to inform their programming and planning.



Health, Wellness and Student Support

Outlined below are achievements on programs and activities implemented to support health and wellness of our students and teachers, meet diverse needs of our learners, and create an inclusive learning environment.

Oral Language Development in the Early Years

Priorities in the 2017-2018 school year:

- The TCSA will implement junior kindergarten.
- The TCSA will enhance the play-based four-year-old program by utilizing a systemic response to intervention approach to speak and language development that targets improved oral language.
- Regional coordinators, TCSA speech and language therapists, school-based program support teachers, and contracted consultants will provide modelling and coaching to the newly-hired junior kindergarten teachers.
- Regional coordinators, TCSA speech and language therapists, school-based program support teachers, and contracted consultants will support the work of the junior kindergarten professional learning community team to develop a rich pedagogically sound instructional approach that is responsive to the oral language development needs.
- The TCSA will hire two full-time speech and language pathologists.
- The SLP will work closely with the regional early childhood development coordinator and the school-based program support teachers to train and support the junior kindergarten and kindergarten teachers in delivering the junior kindergarten curriculum through a rich tier one oral language model and strong tier two targeted support model of intervention.
- The SLP and the regionally early childhood coordinator will scaffold the adult learning for classroom teachers and school-based program support teachers as they build new knowledge and skills in the area of tiered oral language programming.
- The TCSA will continue to work with the SLPs assigned from Stanton Territorial Health Authority.
- The TCSA will continue to contract an additional private SLP to further the tier three individualized supports for those children whose needs cannot be met within the school-based tier one and tier two support mechanisms.

Achieved results:

- The TCSA successfully implemented junior kindergarten in all five (5) schools in the region.
- The TCSA enhanced the play-based four-year-old program by taking the first steps to use a systemic response to intervention approach to speaking and language development that targets improved oral language. Two speech-language pathologists pre-assessed the oral language skills of JK and K students at three of the five Tlicho schools. The data was shared with the School Based Support Teams who responded by creating Tier 2 interventions that centered around the needs specifically addressed in the reports.

- The regional early childhood and curriculum coordinator and the RISC, with suggestions from two (2) speech and language therapists, and school-based program support teachers, provided modelling and coaching to the newly-hired junior kindergarten teachers.
- Regional coordinators, two speech and language therapists, and school-based program support teachers supported the work of the junior kindergarten professional learning community team to develop a rich pedagogically sound instructional approach that is responsive to the oral language development needs. This was done during school-based planning sessions led by the regional early childhood and curriculum coordinator.
- The positions for two full-time speech and language pathologists were advertised and the first phase of the interviewing process commenced but candidates withdrew their applications. The TCSA will continue to advertise and hire two SLPs to further implement the tier one and two supports at all five schools.
- The Speech Language pathologist from the Stanton Territorial Health Authority worked closely with the Tlicho early childhood development coordinator/curriculum coordinator and the school-based program support teachers to train and support the junior kindergarten and kindergarten teachers in delivering the junior kindergarten curriculum through a rich tier one oral language model and strong tier two targeted support model of intervention. The SLP observed students within the classroom setting and made recommendations to improve vocabulary acquisition and oral language at the tier 1 level. At one school, daily intervention support was provided at the tier 2 level, with the program support teacher taking a major role.
- The SLP and the regional early childhood and curriculum coordinator focused on increasing the adult learning for classroom teachers and school-based program support teachers as they built new knowledge and skills in the area of tiered oral language programming.
- The TCSA will also continue to seek the services of a private speech-language pathologist to provide individualized supports for those children whose needs cannot be met within the school-based tier one and tier two support mechanisms.

Reporting Mechanisms for Incidents of Bullying

Priorities in the 2017-2018 school year:

- The Director of Education, the Regional Inclusive Schooling Coordinator (RISC), and the Regional Information and Communications Technology (RICT) coordinator will support each of the five TCSA schools to establish site-specific reporting mechanisms for incidents of bullying that are easily accessible and as anonymous as possible for students, staff members and parents/families.
- Each school's reporting mechanism will be designed by the local Safe and Caring School committee to ensure that the reporting mechanism aligns with their school and community needs.

<p>Achieved results:</p>	<p>The TCSA will support each school to implement their chosen reporting mechanism and to collect, collate, and analyze the resulting data to develop appropriate response plans.</p> <ul style="list-style-type: none"> • The Director of Education, the RISC, and the RICT supported the schools with establishing site-specific reporting mechanisms for incidents of bullying as described below: <ul style="list-style-type: none"> ○ At EMES students, parents, guardians and community members can report incidents of bullying in various ways: an anonymous "I Care" (drop box) box that is checked daily, reporting directly to a teacher (these reports are documented on an incident reporting form and submitted to administration), and a parent/guardian form that was sent home at the beginning of the school year and can also be picked up in the main office. These mechanisms were designed by our safe and caring school to allow for anonymity, but to ensure open and direct conversation. These were put in place based on the direct feedback we received from our territorial audit. Administration may act on these reports directly or in conjunction with our school based support team to discuss possible trends and responses to put in place. Over the past couple of years EMES has begun working with the Second Step program to address social-emotional learning and bullying prevention. ○ Chief Jimmy Bruneau is committed to maintaining a safe positive learning environment and will continue to provide exercises/activities such as EBS assemblies, team meetings, peer grouping, health and self-esteem lessons, art therapy groups, the WITS program as well as counseling in order to be proactive and reduce the likelihood of bullying. Students can report bully in two ways: telling a teacher, and completing an "I care" form and submitting anonymously in an "I care" box. CJBS has a documented procedure to deal with bullying that includes the Safe and Caring Schools Team. ○ Mezi School gave all students, parents and the community a confidential bullying reporting mechanism by placing age appropriate reporting forms in every classroom and in high traffic areas in the community. The forms themselves offer a way to report incidents anonymously or confidentially to a drop box in the main office or quietly/privately to a staff member. This reporting system was established in the fall of 2017, and included a school/community meeting, a Community Gov't. meeting, and letters sent home to parents. Incident reports are filed for future reference. ○ At AAS, the bullying reporting system is currently informal. The students tell an available teacher and the teacher then handles the situation. Parents also contact the principal. The school regularly holds talking circles where students also report/discuss such issues.
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- JWGS has a bullying intervention protocol that has been instituted at the school for several years. It outlines the staff response along with a bullying report form that is available for staff or parents to use. Several speakers have also been asked to speak to the students regarding bullying including RCMP, community health nurse and family counsellor. Students are made aware of situations that involve bullying (course curriculum and posters have been put up around the school) and that it is important to speak to a staff member. The staff initially deal with any report and if it persists, the principal will get involved. The SBST will meet and strategize how to manage the incident with follow-ups.

Student Mental Health and Wellness

Priorities in the 2017-2018 school year: The TCSA will staff a full-time counsellor at Mezi Community School on a one-year-basis.

Achieved results:

- A full-time art therapist was staffed at Mezi Community School for the 17-18 school year. With the introduction of the Child and Youth Care Counsellor initiative (through the GNWT Department of Health and Social Services) we will see that position remain in the community for the upcoming school year as well.

Health and Wellness Curriculum

Priorities in the 2017-2018 school year: The TCSA continues to participate in the territorial health and wellness curriculum pilot by supporting teachers and regional staff to participate in workshops with ECE as well as implementing the pilot curriculum in our grade 4-6 classrooms.

Due to operational requirements not all teachers were able to participate in the ECE-led in-services this year. The TCSA will continue to support this territorial curriculum implementation by moving towards the full implementation across all grades 4-6 classrooms, and by supporting teachers to access training and support through a variety of regional and territorial means.

Achieved results:

- Five teachers (5 of 9) participated in the ECE health and wellness workshops and piloted the curriculum in their classrooms.

Teaching and Learning

Outlined below are achievements on programs and activities implemented to support excellence in teaching and professional development of our educators.

Junior Kindergarten (JK) Implementation

<p>Priorities in the 2017-2018 school year:</p>	<ul style="list-style-type: none"> • The TCSA will work jointly with Tłıchǫ Government culture program staff to support the junior and senior kindergarten teachers to deliver curriculum through a holistic, language-rich and culture-based model. • Collaborative working groups will meet bi-monthly to ensure a culturally-appropriate play-based program support all areas of development
<p>Achieved results:</p>	<ul style="list-style-type: none"> • The TCSA’s Early Childhood and Curriculum Coordinator and Regional Indigenous Languages Coordinator collaborated with Tłıchǫ Government culture program staff to support the junior and senior kindergarten teachers to deliver curriculum through a holistic, language-rich and culture-based model. • JK and K classroom in all schools were visited by the Early Childhood and Curriculum Coordinator three times each, and meetings with the school based support team were held to emphasize the importance of this approach. On each visit the regional coordinator(s) spent time with the JK and K teacher(s), the program support teacher and the Tłıchǫ Yati teacher to review the competencies and outcomes in the JK and K curriculum. Also discussed were ways that Tłıchǫ Yati teachers could integrate the Tłıchǫ culture using the play-based methodology and centres. • Other achieved results include: <ul style="list-style-type: none"> ○ JK/K handbooks were translated for parents into Tłıchǫ yati, and recorded translated audio files (CD) were included with booklets. ○ “Our Languages” were translated for class activities to strengthen oral Tłıchǫ yati. ○ Translated drama play (based on ‘Peace between the Tribes – Edzo and Ekecho Make Peace’ legend) for animation project development under Tłıchǫ Government. Written text with oral recorded CD were included.

Culture Based Integrated Programming (CBIP)

<p>Priorities in the 2017-2018 school year:</p>	<ul style="list-style-type: none"> • CBIP teachers will expand the application of CBIP by exploring common formative and summative assessment planning. • CBIP teacher teams will meet via WebEx/teleconference once per month to engage with regional curriculum and culture coordinators to develop culture-based integrated learning units. • CBIP teachers will meet for a three-day workshop in June to review annual progress, share their work via the online platform of Atlas Curriculum Mapping, to prepare long-range plans that will guide their unit planning the following year.
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Achieved results:	<ul style="list-style-type: none"> • CBIP teachers met via teleconference monthly during the first half of the school year to collaboratively develop summative assessments for their units of instruction. • The regional CBIP workshop was cancelled in June as a mid-year decision was made, involving school principals and regional coordinators, to move toward more school / community level ownership of this teaching and learning practice.
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Purposeful Play-Based Learning

Priorities in the 2017-2018 school year:	<ul style="list-style-type: none"> • Regional coordinators will support JK/K teachers within their collaborative professional learning teams. • For three TCSA schools, teams will meet weekly. • For the remaining two TCSA schools, teams will meet monthly.
Achieved results:	<ul style="list-style-type: none"> • Regional coordinators were available to support JK/K teachers within their collaborative professional learning teams. This support was provided through on-site visits to all five (5) schools. • For two of the five schools, each of the three visits was for one day and included classroom visitation, a SBST meeting and recommendations to improve play-based learning. • For three of the five schools, each visit lasted three days and in addition to classroom observation, a SBST meeting, and written recommendations, time was also provided for the teachers and PST to co-plan play-based units of study, based on the curriculum. • In late April 2018, the TCSA held an in-service for all JK and K teachers, program support teachers and principals. The early childhood and curriculum coordinator worked with them to review the successes of the year and to learn more ways to make play-based learning even more successful. The RISC re-iterated the need for teachers and program support teachers to collaborate in coaching cycles. The third day of the in-service was devoted to collaborative teams developing unit and daily plans.

Professional Learning Communities

Priorities in the 2017-2018 school year:	<ul style="list-style-type: none"> • The TCSA will continue to commit to supporting greater teacher capacity and effectiveness, which will improve student achievement for JK-12.
Achieved results:	<ul style="list-style-type: none"> • In addition to a region-wide two day workshop on ‘The Pathway to Optimal Learning and Student Investment through Assessment’, and three schools received on site coaching with their PLC teams by a contract service provider. Thursday afternoons, PLC team collaborated to examine their data from common formative assessments and direct interventions accordingly.

Professional Learning Communities for Principals

Priorities in the 2017-2018 school year:	<ul style="list-style-type: none"> • School administrators will engage in the work of being a collaborative professional learning community
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Achieved results:

- Quarterly on-site, school-specific leadership coaching visits by an education consultant specializing in instructional leadership, professional learning communities, and response to intervention.
- Quarterly on-site, school specific observations whereby the Director of Education and school principal observe actual collaborative teacher team meetings in progress.
- Quarterly in-person leadership meetings led by the Director of Education where student achievement data is analyzed, and systemic responses are explored and decided upon.
- Monthly WebEx/teleconference meetings led by the Director of Education that center on progressing the work of the collaborative teacher learning teams within the schools.
- Biannual school visits whereby the Director of Education visits each classroom with the school leadership team to observe the data driven instructional practices of teachers.
- Three out of five school principals were mentored by an independently contracted professional learning community and school culture expert. In doing so, they received in-person coaching on a quarterly basis whereby they refined their skills in leading collaborative professional learning teams of teachers and in developing and implementing a system of tier two response to intervention across their school.
- The Director of Education participated actively in all of those coaching sessions and provided interim coaching to principals every 6 weeks throughout the school year – either by webex or in person. Topics of focus included reviewing student achievement results and corresponding PLC efforts for those student cohorts.
- The Director of Education conducted biannual classroom visits in three out of five schools and one round of classroom visits in the two remaining schools to observe data-driven instructional practices in action.

Professional Learning Communities for Teachers

Priorities in the 2017-2018 school year:

- The TCSA curriculum coordinator and the school-based leadership teams will support grades JK-9 teachers to develop common summative assessments that align with the essential learning outcomes of the NWT ELA curriculum.
- The TCSA curriculum coordinator will demonstrate and model aligning common summative assessments with essential learning outcomes during a three-day regional in-service, and data driven approaches during in-services (grades 7-12).
- Collaborative, professional learning times will occur weekly, or bi-weekly and be supported by the school-based instructional leadership team for all teachers.
- Collaborative, professional learning times will occur during job-embedded school-based coaching for all teachers.

- Achieved results:**
- The TCSA curriculum coordinator and school based leadership teams supported JK-9 teachers to develop common summative assessments that align with the essential learning outcomes of the NWT ELA curriculum.
 - For a two and a half month period, the curriculum coordinator was reassigned to a school that was short-staffed. While there she was a member of both the PLC primary team and the elementary PLC team.
 - While in the communities the curriculum coordinator met with the PLC teams and thus supported the creation of summative assessments. Elementary teams focused on essential outcomes that address comprehension strategies. Common summative assessments aligned to these outcomes and the data was tracked. The primary teachers emphasized phonological awareness.
 - At the regional three-day in-services, the curriculum coordinator and the RISC modelled the aligning of essential learning outcomes to a reading assessment being developed. With their support, the teachers then proceeded to create common summative assessments for levels A to Z (Grades K to 8) in reading behaviors and comprehension, thus supporting the work of PLCs.
 - At the school level, professional learning times occurred weekly in all five schools and was supported by the program support teacher and the principal.
 - The in-services for grade 7-12 teachers used regional and territorial data to create responsive instructional practices.
 - Tom Hierk, an expert on professional learning communities, contracted by the TCSA, offered further support twice a year at three of the five schools.

Deliver Curriculum Through an Oral Language Model

- Priorities in the 2017-2018 school year:**
- A team of speech and language pathologists, an early childhood coordinator and a regional literacy specialist will provide direct instruction and coaching to teachers at this grade level specifically in oral language development between 0-5 years of age and how to deliver a play-based, early learning curriculum through an oral language-rich model.
 - The TCSA will provide site-specific in-service training to JK-2 teachers in early oral language development and universal cueing systems, in-class modelling and coaching to apply those cueing systems, program planning support development and deliver oral language and articulation supports and interpretation and analysis of oral language assessments.
 - Families of children in these grades will be invited to participate in various oral language development awareness initiatives and family-oriented events targeting oral language friendly activities.
- Achieved results:**
- The regional early childhood co-ordinator and regional literacy coordinator both provided direct instruction and coaching to teachers in oral language development for children between 0-5 years of age. The



early childhood coordinator further reinforced this instruction during class visits and also at the JK/K in-service in late April.

- The use of universal cueing systems was successfully modelled in classes.
- Strategies for increasing vocabulary were shared with teachers. The TCSA provided release time for teachers and the PST to purposely plan with oral language in mind.

Moving Towards Student Centered Coaching: The Role of the PST

Priorities in the 2017-2018 school year:

- The TCSA RISC will schedule quarterly school visits to model and guide PSTs in learning to become a student-centred coach.
- The TCSA RISC will support the PSTs to transition the learning they have engaged in at the territorial level to daily practice within the scope of their school context.
- PSTs will meet via WebEx/teleconference with the RISC to engage in collaborative professional learning that extends their practice.

Achieved results:

- The TCSA RISC conducted bi-annual or more school visits to model and guide PSTs in learning to become a student centered coach.
- The RISC participated in territorial training with the PSTs to ensure consistency and support to transition the learning to their daily practice.
- The TCSA RISC facilitated monthly professional learning opportunities and meetings that allowed PSTs time to engage in collaboration professional learning that extended their practice.

Student Outcomes and Success

Outlined below are results on programs and activities implemented to support academic achievement and to improve student attendance.

<i>Literacy</i>	
Priorities in the 2017-2018 school year:	<ul style="list-style-type: none"> The TCSA will continue to focus on literacy development across our JK-12 classrooms through the use of balanced literacy and literacy in the disciplines territorial pilot.
Achieved results:	<ul style="list-style-type: none"> The TCSA continued to provide coaching and professional development through in-servicing and school visits on the balanced literacy approach. The TCSA was supported by ECE to provide training for eight TCSA staff on the framework model of Literacy through the Disciplines pilot. This will continue to be an area of development with our junior high teachers as it has been positively received.
<i>Data Analysis and Response to Intervention (RTI)</i>	
Priorities in the 2017-2018 school year:	<ul style="list-style-type: none"> School administrators and instructional leadership teams will learn what an RTI model is, monitoring and analyzing student achievement data, and conceptualizing appropriate tiered instruction and parent involvement mechanisms with support from the Director of Education and regional education coordinators through Webex/teleconferences and on-site school-specific meetings. TCSA schools will determine what variation of instructional interventions they will use within each tier. TCSA schools will determine which systemic assessment tools they will use to benchmark progress accordingly. TCSA schools will determine which systemic process they will use to identify a student for tiered interventions. TCSA schools will determine which communication system they will use to maintain parental engagement throughout the process. School instructional leadership team members and regional coordinators will engage with an RTI specialist to prepare for implementation of their school-based RTI program.
Achieved results:	<ul style="list-style-type: none"> Individual school reports on variation of instructional interventions, tools, interventions, and communication systems: <ul style="list-style-type: none"> At EMES there are three (40 minute) blocks of reading intervention time every week for each student in our school. These intervention blocks are done on a cyclical basis (approx. 6 week cycles) based on pre-assessment data completed at the beginning of every cycle. The focus continues to be on oral language, early reading skills, reading and comprehension. The TROLL (oral language) and the Fountas and Pinnell - Benchmark literacy assessment (reading) continue to be the systematic assessment tools used. EMES staff and regional coordinators are working to identify a phonological and phonemic



awareness assessment tool appropriate for our students. Teachers administer these and other school developed assessments, and use the results of these assessments to identify students for specific interventions. Teachers continue to use a variety of instructional interventions such as guided and shared reading and writing, universal cueing systems for promoting oral language. Parent and family literacy days have happened on a monthly basis at the EMES library.

- At CJBS the approach differed in each division: Elementary started the year with 3 blocks of 45 minutes Wed-Friday to focus on a whole elementary approach to literacy and reading levels. TROLL (oral language) and Fountas and Pinnell (reading) were used make targeted and focused intervention approaches. The initial data was analyzed and students were grouped accordingly into: play-based, oral language, pre-reading, and beginning reading. Throughout the PLC process, the data and resulting groups were revisited on a 5 week cycle. All EAs, teachers, and PSTs are part of these intervention blocks and have been placed in the schedules. PLC teams have decided to increase to 5 blocks next year to provide them with a collaborative team approach to help students improve reading.
Junior High- The Junior High allotted 4 blocks of 45 minutes for tier two interventions. It took longer for the process to be worked out and planned. It was recognized early on that behaviour interventions were required alongside the academic interventions. Using Fountas and Pinnell reading assessments, students were targeted for specific reading interventions. A program called Corrective Reading began part of their targeted intervention. Next year, the PSTs and the teachers will continue to build upon their effective instructional practices.
Senior High- Senior High allotted 4 blocks of 30 minutes for tier two interventions. Throughout the year there arose a need to revisit and refocus interventions. Students initially met with homeroom teachers to review their report cards and progress updates, and choose appropriate areas for interventions. It became evident early on that intervention groups needed to be more targeted by data. Teacher and students used data (attendance, weekly discussions, report cards, progress reports), to identify specific areas for interventions. Part of the shift was that the Senior High started to meet as whole collaborative team each week to update the data and revisit the approaches being used. The new intervention teams were based on student need. For example, there were academic groups around subject areas and also an attendance group, a literacy group, and a behaviour group. Next year, teams will continue with the process as well as increase focus on attendance and positive behavioral strategies for learning.
- Using Fountas and Pinnell, TROLL, and teacher generated formative and summative data, MCS has initiated tier two interventions, where every student receives 45 minutes/day WIN (Whatever Is Needed) session based on their particular need. To date this has focused on

reading intervention to support student reading fluency, comprehension, and vocabulary. Literacy is taught across the disciplines in recognition of its vital role in learning.

- Using the data from reading assessments, phonemic awareness assessments, and math pre-assessments created by the school, AAS has created ability based groups for tier two interventions in reading and mathematics. Intervention groups are led by a teacher other than the classroom teacher, thus more students get to know each other. AAS has established a tier three intervention group in reading for the students in grades one and two. Fountas & Pinnell reading assessments, PM Benchmarking reading assessments, PASS Test assessment for phonemic awareness, and TROLL assessments are used to establish these tiered reading interventions. A locally developed math assessment has been used to measure progress during each unit. These assessments were analyzed during our 6-week long PLC cycles, and will be improved upon next year.
- JWGS is working at the tier 1 level. There is differentiating instruction for every student in every class. The instruction is supported by student support plans for speech and language, and assessments (TROLL, Fountas and Pinnell, ARW and other classroom assessments like oral language checklist, sound symbols, letter recognition and phonological awareness). Resource materials were purchased to support the implementation of tier 1 instructional interventions. These resources together with guided/shared reading strategies, universal cueing systems for oral language, and collaboration with the JK/K curriculum coordinator and RISC have provided the foundation for the tier 1. Parent communication has included home visits, open house, casual parent contact when needed and meetings with the SBST if required.

TCSA Attendance Initiative

Priorities in the 2017-2018 school year:

- The TCSA will implement a multipronged attendance initiative which will support regular school attendance.

Achieved results:

- Attendance initiatives were designed by each school to suit their particular needs:
 - At EMES, as part of our tier 1 social, emotional, physical and academic goals, we have designated soft spots in our classrooms. We have also prioritized a healthy breakfast and snack program to encourage students to come to school. By creating a safe and caring environment students feel welcomed in the school.
 - At CJBS phone calls were made from the office regarding attendance - specifically targeting the beginning of both semesters. Assemblies focused on attendance and the effects of good attendance on success in school- JK to Grade 12. Positive messaging in the media has been started and will continue to expand. Senior High used time in their intervention blocks to target attendance

and success in high school courses (specific group with a focus on attendance tied to wellness issues and a holistic approach to why students are not attending school). This will also be further developed next year. At CJBS the attendance initiative has focused on junior and senior secondary students. We have designated 'soft spots' throughout the school, and in particular a classroom that students can access as a deterrent to leaving school early, or as a soft start to the day. These 'soft spots' create a space that is safe for students to access peer/staff support, a quiet space to self-regulate, and promote the school as a safe place.

- At MCS teachers send absence lists to the office twice a day and every effort is made to contact home to establish communication with parents/guardians. During the phone call and at every opportunity, formal and casual, the importance of regular and punctual attendance is stressed with students, parents, and the local government. The school has had a wide variety of guest speakers, counsellors and community elders and leaders visit the school to support attendance.
- At JWGS the attendance initiative has focused on the senior high. This year, JWGS made changes to the high school schedules in order to offer a full year Literacy and Math course. The hope was to encourage greater understanding and success with less anxiety. Students and teachers reported the longer offering gave them time to provide instruction to where there were substantial gaps, and was a stress relief for the students. Students were able to work at a slower pace and hence have the opportunity to achieve higher results. This in turn encouraged them to attend more regularly as they were experiencing success working at their level. For the JK- 12 attendance program, phone calls are made every day to encourage attendance. If there was a chronic problem, home visits were made or help from the community counsellor was arranged. The breakfast, morning snack and after school library food programs also helped to encourage attendance. To celebrate parents that helped their children attend over 90%, JWGS hosted a dinner for parents and their children.
- AAS created a school policy to call home within 30 minutes of the morning and noon start, if a student was absent. This has resulted in students coming to school late rather than being absent. The school has set up 'calm down' areas around the school to allow students to self-regulate rather than avoid or leave school. As AAS is a small school, students often are given choice that ensure the school is a comfortable and safe environment for learning. Above all, students are part of the conversation and encouraged to take ownership of and advocate for the school.

Human Resources Management

School Staff Recruitment and Retention

Tłı̨chǫ Community Services Agency is responsible for ensuring that schools are resourced to meet the priorities and needs of students. Tables below provide details on budgeted and actual General School, Inclusive Schooling, and Aboriginal Language staff for the 2017-18 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	5.50	-	2.0	-	-	1.0	-	-	9.5
	<i>CJBS</i>	-	22.87	-	1.0	5.0	-	3.5	1.0	33.37
	<i>EMES</i>	-	14.74	-	1.0	2.0	-	1.0	-	18.74
	<i>MCS</i>	-	9.87	-	1.0	1.5	-	-	-	12.37
	<i>JWGS</i>	-	6.87	-	0.87	1.0	-	-	-	8.74
	<i>AAS</i>	-	2.5	-	0.87	0.63	-	-	-	3.79
	TOTAL	5.50	56.85	2.0	4.53	10.13	1.0	4.4	1.0	86.51
Actual	Regional Office	7.0		2.0			1.0			10.0
	<i>CJBS</i>		20.87		2.0	4.0		3.5	1.0	31.37
	<i>EMES</i>		13.70		1.0	2.0		1.0		17.7
	<i>MCS</i>		9.87		1.0	1.5				12.37
	<i>JWGS</i>		6.87		1.0	1.0				8.87
	<i>AAS</i>		3.50		0.87	0.63				5.0
	TOTAL	7.0	54.81	2.0	5.87	9.13	1.0	4.5	1.0	85.31

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 Aboriginal Language Staff.

School	Inclusive Schooling (IS) Staff										Aboriginal Language (AL) Staff			
	Regional IS Coordinator		Program Support Teachers ³		Support Assistants		Wellness Counsellors		Magnet Facilities		Total IS Staff		Total AL Staff	
	B [‡]	A ^{**}	B	A	B	A	B	A	B	A	B	A	B	A
Regional Office	1.0	1.0	-	-	-	-	-	-	-	-	1.0	1.0	2.5	2.5
CJBS	-	-	3.0	3.0	5.20	5.20	1.0	1.0	-	-	9.20	8.35	2.87	2.87
EMES	-	-	2.0	2.0	5.22	5.22	1.0	1.0	-	-	8.22	8.22	3.87	3.87
MCS	-	-	1.0	1.0	1.74	1.74	-	-	-	-	2.74	2.74	1.00	1.00
JWGS	-	-	1.0	1.0	1.74	0.87	-	-	-	-	2.74	2.74	0.87	0.87
AAS	-	-	0.5	0.5	-	-	-	-	-	-	0.50	0.5	1.00	1.00
TOTAL	1.0	1.0	7.5	7.5	13.90	13.03	2.0	2.0	-	-	24.40	23.55	12.11	12.11

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

Note: In actuality, the TCSA staffed 17.38 (PY) Support Assistants since in addition to what is noted above, there were 4.35 PY support assistants staffed specifically in the junior / senior kindergarten classrooms across our region. The breakdown for those were: 1.74 at Elizabeth Mackenzie Elementary School, 0.87 at Chief Jimmy Bruneau School, 0.87 at Mezi Community School, and 0.87 at Jean Wetrade Gameti School. Accordingly, the Actual Inclusive Schooling staff figures “on the ground” were 27.90 PYs for the 2017-2018 school year.

The junior/senior kindergarten support assistant positions were coded to the Territorial Schools block of the Education budget for the 2017-2018 school year: they will be coded to the Inclusive Schooling block of the Education Budget for the 2018-2019 school year.

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.

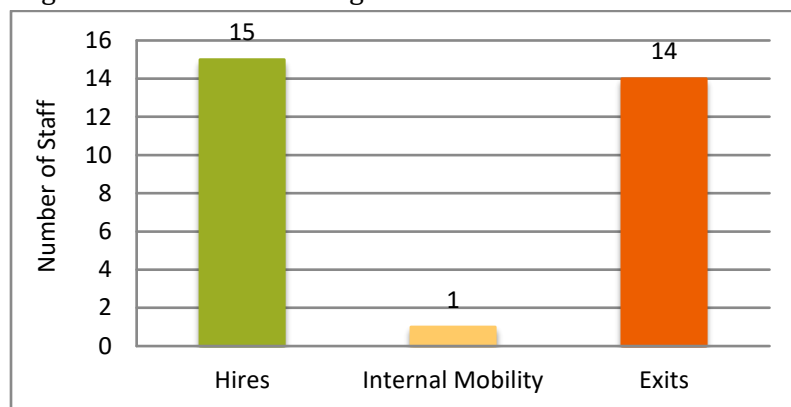
Table 6: Compliance of Program Support Teachers and Support Assistants staffing with the *Ministerial Directive on Inclusive Schooling*, by school.

	Program Support Teachers		Support Assistants		Where not in compliance:	
					Reason(s) for noncompliance	Strategies used to mitigate effects of noncompliance
Chief Jimmy Bruneau School	<input type="checkbox"/> Compliant	<input checked="" type="checkbox"/> Compliant	<input checked="" type="checkbox"/> Compliant	<input type="checkbox"/> Noncompliant	Redistributed 0.25 PY from CJBS to increase the number of PY PSTs at EMES to an even 2.0 PYs.	
	<input checked="" type="checkbox"/> Noncompliant	<input type="checkbox"/> Noncompliant	<input type="checkbox"/> Noncompliant	<input type="checkbox"/> Noncompliant		
Elizabeth Mackenzie Elementary School	<input checked="" type="checkbox"/> Compliant	<input checked="" type="checkbox"/> Compliant	<input checked="" type="checkbox"/> Compliant	<input type="checkbox"/> Noncompliant	Allocated 1.72 PY PSTs - actually staffed 2.0 PY PSTs (as noted above)	
	<input type="checkbox"/> Noncompliant	<input type="checkbox"/> Noncompliant	<input type="checkbox"/> Noncompliant	<input type="checkbox"/> Noncompliant		
Mezi Community School	<input type="checkbox"/> Compliant	<input type="checkbox"/> Compliant	<input type="checkbox"/> Compliant	<input type="checkbox"/> Noncompliant	Allocated 2.31 PY for SAs and 1.22 PYs PST at MCS. Staffed 2.0 SAs and 1.0 PST then redistributed remaining funding to increase SA support at EMES.	
	<input checked="" type="checkbox"/> Noncompliant	<input checked="" type="checkbox"/> Noncompliant	<input checked="" type="checkbox"/> Noncompliant	<input checked="" type="checkbox"/> Noncompliant		
Jean Wetrade Gameti School	<input checked="" type="checkbox"/> Compliant	<input checked="" type="checkbox"/> Compliant	<input checked="" type="checkbox"/> Compliant	<input type="checkbox"/> Noncompliant	Compliant	
	<input type="checkbox"/> Noncompliant	<input type="checkbox"/> Noncompliant	<input type="checkbox"/> Noncompliant	<input type="checkbox"/> Noncompliant		
Alexis Arrowmaker School	<input checked="" type="checkbox"/> Compliant	<input type="checkbox"/> Compliant	<input type="checkbox"/> Compliant	<input type="checkbox"/> Noncompliant	Funded for 0.33 PY support assistant - none staffed.	
	<input type="checkbox"/> Noncompliant	<input checked="" type="checkbox"/> Noncompliant	<input checked="" type="checkbox"/> Noncompliant	<input checked="" type="checkbox"/> Noncompliant		

Staffing Actions

Figure below illustrates staffing actions for all education staff in Tłchq Community Services Agency for the 2017-18 school year. Hires include all staffing actions that result in education staff entering Tłchq Community Services Agency. Internal mobility includes all transfers that occur between DEAs within Tłchq Community Services Agency. Exits include all staffing actions that result in education staff leaving Tłchq Community Services Agency.

Figure 1: Education Staffing Actions.



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

The TCSA saw 14 staff members leave our education system through the natural process of attrition this year. To address our staffing needs moving forward we are promoting from within for principal positions and strategically re-assigning qualified educators when a program support teacher position comes available, thus building capacity without our existing organization. For those positions that do need to be filled through a staffing competition we have moved to include assignments as part of our competition process and have revised our interview process to connect directly to key educational initiatives and projects that align to regional and territorial priorities.

Completion of Staff Evaluations

All education staff is required to undergo evaluations as per Minister’s *Direction on Evaluation and the Promotion of Professional Growth For Teachers in Northwest Territories Schools* (2004) and *Direction on Principal Growth and Evaluation in the Northwest Territories* (2012). Evaluations are important in developing individual staff growth plans. In 2017-2018 school year, 21 education staff in the Tłı̨chǫ Community Services Agency underwent performance reviews. Table 7 shows details on the number of planned and actual evaluations of education staff who were in their evaluation year in 2017-2018.

Table 7: Education staff that underwent evaluations in 2017-2018 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
21	21	21	100%

Appendix A: Audited Financial Statements



**TLICHO COMMUNITY SERVICES AGENCY
EDUCATION DIVISION
Behchoko, NT**

**Non-Consolidated Report on Revenue and Expenses
and Accumulated Surplus
For the Year Ended June 30, 2018**

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Tłıchǫ Community Services Agency

Management Discussion and Analysis June 30, 2018

Introduction

The Tłıchǫ 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 Tłıchǫ people and having the longer term objective of transforming itself into an agency of the Tłıchǫ 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 Junior kindergarten to grade 12. In fiscal 2017-2018, we had 862 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.

The Agency has a dedicated workforce of approximately 110 employees in the delivery of school programs, and administers up to 30 contracted services providers in the region. Salaries and benefits are the key cost drivers for education, and represent 81% of budgeted expenditures.

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

Dǫ Nàkè Lanì Nàts'etso · Strong Like Two People



Tłıchǫ Community Services Agency

the Northwest Territories, and within the Tlıcho 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.

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.

Due to previous years enrollment increases and additional 3rd party funding received in previous years, the Agency entered the year with an opening surplus of \$ 1.3 million.

The annual budgeted revenue education for fiscal 2017-2018 was \$ 17,703,688, budgeted expenses were \$18,477,300 and the budgeted deficit was \$ 773,612.

As of June 30, 2018, the TCSA had an operating surplus in education of \$ 821,858 thereby increasing accumulated operating surplus to \$2,197,337. The reason for surplus is that several budgeted positions were unfilled during the school year.

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 81 % 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.



Tlicho Community Services Agency

Summary

In fiscal 2017-2018, the TCSA celebrated the graduation of 20 students obtaining their grade 12.

We will continue to work with the Government of the Northwest Territories and the Tlicho Government on improving education results by following our strategic plan and the four pillars of education.

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.

MJ Wedzin
Manager of Financial Services
Tlicho Community Services Agency

Dq Nàke Lanì Nàts'etso · Strong Like Two People



Tłı̨chǫ̀ Community Services Agency

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

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

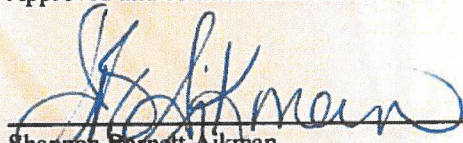
The Management Discussion & Analysis, Non-Consolidated report on Revenue and Expenses and Accumulated Surplus, Schedules and Notes herein submitted have been reviewed by management. They provide full disclosure and accurately reflect the financial and non-financial condition of the Agency in all material respects and in accordance with Canadian Public Sector Accounting Standards (CPSAS) relevant to preparing such a financial statement 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 Tłı̨chǫ̀ Community Services Agency - Education Division 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.

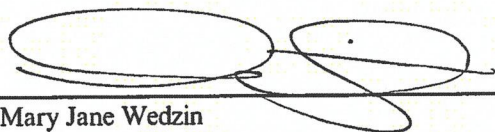
Management hereby asserts that auditors have been provided with all relevant records and documentation as well as unrestricted access to the same. Management is not aware of any undisclosed irregularities involving management or employees with either current or potential impact on financial results, 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.

Avery Cooper & Co. Ltd. annually provide an independent, objective audit for the purpose of expressing an opinion on the financial statement 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 Tłı̨chǫ̀ Community Services Agency


Shannon Barnett Aikman
CEO Tłı̨chǫ̀ Community Services Agency

September 24 2018


Mary Jane Wedzin
Manager of Financial Services



EVERY COOPER & CO. LTD.
Chartered Professional Accountants

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INDEPENDENT AUDITORS' REPORT

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

Report on the Non-Consolidated Financial Statement

We have audited the accompanying Non-Consolidated Report on the Revenue and Expenses and Accumulated Surplus for 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, 2018.

Management's Responsibility for the Non-Consolidated Financial Statement

Management is responsible for the preparation and fair presentation of the non-consolidated financial statement in accordance with those requirements of Canadian public sector accounting standards relevant to preparing such a financial statement, and for such internal control as management determines is necessary to enable the preparation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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

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

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

Basis for Qualification

The GNWT is responsible for the calculation and distribution of the salaries and benefits paid to the Agency's employees. The wages and benefits information that appears on the statement of revenue and expenses is limited to the information provided by the department, 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.

Qualified Opinion

In our opinion, except for the matter described in the Basis for Qualified opinion paragraph, the non-consolidated financial statement presents fairly, in all material respects, the results of operations for the year ended June 30, 2018 in accordance with Canadian public sector accounting standards relevant to preparing such a financial statement.



EVERY COOPER IS A MEMBER OF MSI, AN INTERNATIONAL ASSOCIATION OF INDEPENDENT PROFESSIONAL FIRMS

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 Tlicheo 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 Matter

Our audit was conducted for the purposes of forming an opinion on the non-consolidated financial statement of Tlicheo Community Services Agency, Education Division, taken as a whole. The supplementary information included on Schedules 1 to 38 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 applied only to the extent necessary to express an opinion in the audit of the non-consolidated financial statement taken as a whole.

Avery Cooper & Co. Ltd.

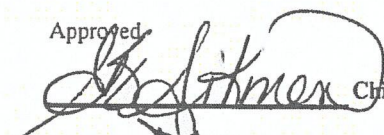
Avery Cooper & Co Ltd.
Chartered Professional Accountants
Yellowknife, NT

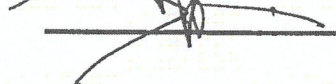
September 24, 2018

Tlicho Community Services Agency
Statement of Operations
For the Year Ended June 30, 2018

	2017-2018 <u>Budget</u>	2017-2018 <u>Actual</u>	2016-2017 <u>Actual</u>
<u>OPERATING FUND</u>			
REVENUES			
Government of the NWT			
ECE Regular contributions	\$ 17,373,688	17,488,051	16,835,893
Teaching and Learning Centres	60,000	269,000	54,308
ECE Other Contributions	140,000	177,393	143,474
Total ECE (Note 8)	17,573,688	17,934,444	17,033,674
GNWT Other Contributions (Note 9)	76,600	138,802	138,298
Total GNWT	17,650,288	18,073,245	17,171,972
BOARD GENERATED FUNDS			
Investment income	30,000	39,494	21,081
Donation	-	100	7,011
Other (Note 10)	23,400	328,939	378,086
Total generated funds	53,400	368,533	406,177
TOTAL REVENUES	17,703,688	18,441,778	17,578,150
<u>EXPENSES</u>			
Aboriginal language/Cultural Programs (schedule)	1,967,203	2,221,871	1,976,277
Administration	1,321,771	952,720	1,328,810
Inclusive Schooling (schedule)	3,233,761	2,840,239	2,716,990
School Programs	11,654,565	10,977,095	11,116,290
Operations and Maintenance	-	-	157,424
Amortization (incl. in school program)	-	-	24,760
Other	300,000	627,994	525,905
TOTAL EXPENSES (Note 15)	18,477,300	17,619,920	17,846,457
OPERATING SURPLUS (DEFICIT)	\$ (773,612)	821,858	(268,307)
Opening Accumulated Surplus/(Deficit)	1,375,478	1,375,478	1,643,785
Closing Accumulated Surplus/(Deficit)	\$ 601,866	2,197,337	1,375,478

Approved:


 Chief Executive Officer


 Chairperson

TLICHO COMMUNITY SERVICES AGENCY
EDUCATION DIVISION
NOTES TO THE NON - CONSOLIDATED REPORT ON REVENUE AND EXPENSES
For the Year Ended June 30, 2018

NOTE 1 NATURE OF ORGANIZATION

The Tlicho Community Services Agency (TCSA) was established under the Tlicho Agreement by order of the Minister effective August 4, 2005. Its purpose is to administer and maintain the standards of health and educational programs defined under the Act 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 Service Authorities (CSA) which have assumed the responsibility to provide sufficient educational programs within their respective communities of Behchoko, Gameti, Wekweti and Whati. This financial report includes the accounts of 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.

NOTE 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 with 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 expenses 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 the 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. Assets in excess of \$50,000 must be reported and amortized at the following rates:

Class and Rate: Mobile and Heavy Equipment (School Busses) 7-15 years

d) Infrastructure

Any surplus on personnel, utilities and leases infrastructure funding at the end of June is recorded as payable to the GNWT. Net deficits are not shown as receivable since recovery is contingent on legislative approval.

TLICHO COMMUNITY SERVICES AGENCY
EDUCATION DIVISION
NOTES TO THE NON - CONSOLIDATED REPORT ON REVENUE AND EXPENSES
For the Year Ended June 30, 2018

e) 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.

f) School Funds

The Agency administers the funds for the five schools in the region. The expenses of the schools are included in the total expenses reported in the statement of revenue and expenses. Each year the schools are allocated a budget and funds are held by the Agency and released based on approvals from the school principals.

g) 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.

h) 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 REVENUE AND EXPENSES
For the Year Ended June 30, 2018

h) 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 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.

i) Employee Salary and Benefits

Salary expenses including vacation and leave benefits are accrued based on the NWTTA and GNWT Collective Agreements. Salary accrued to June 30th will be paid in July. As such the July amounts are accrued at June 30th.

i) 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:

This category includes 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.

NOTE 3 TANGIBLE CAPITAL ASSETS

	Cost	Accumulated Amortization	Net Book Value 2018	Net Book Value 2017
Mobile Equipment	\$ 173,318	\$ 173,318	\$ -	\$ 24,760

TLICHO COMMUNITY SERVICES AGENCY
EDUCATION DIVISION
NOTES TO THE NON - CONSOLIDATED REPORT ON REVENUE AND EXPENSES
For the Year Ended June 30, 2018

NOTE 4 OTHER EMPLOYEE FUTURE BENEFITS AND COMPENSATED ABSENCES

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 expected utilization methodology.

Valuation results

The actuarial valuation was completed as at March 31, 2018. The effective date of the next actuarial valuation is March 31, 2019. The liabilities are actuarially determined as the present value of the accrued benefits at March 31 2018. An extrapolation to June 30, 2018 of the valuation results as at March 31, 2017 was completed based on the benefit provisions as at March 31, 2018. The membership data was provided as at February 17, 2017. The values presented below are for all of the benefits under the Compensated Absences and Termination Benefits for the consolidated Government.

	Severance and Removal	Compensated Absences	2018	2017
Changes in Obligation				
Accrued Benefit Obligation beginning of Year	\$ 841,349	\$ 226,132	\$ 1,067,481	\$ 934,612
Current Period Benefit Cost	47,053	18,084	65,137	60,182
Interest Accrued	25,192	7,117	32,309	28,080
Benefits Payments	(68,874)	(60,127)	(129,001)	(61,498)
Plan Amendment	-	-	-	-
Actuarial (Gain)/Loss	(201,516)	(3,129)	(204,645)	106,104
Accrued Benefit Obligation End of Year	643,204	188,077	831,281	1,067,480
Unamortized Net Actuarial Gain	602,631	71,237	673,869	541,162
Net Future Obligation	1,245,835	259,314	1,505,150	1,608,642
Other Employee Future Benefits	-	-	-	-
Other Compensated Absences	-	-	-	-
Future Benefits and	\$ 1,245,835	\$ 259,314	\$ 1,505,150	\$ 1,608,642

Benefits Expense

Current Period Benefit Cost	\$ 47,053	\$ 18,084	\$ 65,137	\$ 60,182
Interest Accrued	25,192	7,117	32,309	28,080
Plan Amendments	-	-	-	-
Amortization of Actuarial Gains	(60,918)	(11,019)	(71,937)	(85,167)
	\$ 11,327	\$ 14,182	\$ 25,509	\$ 3,095

TLICHO COMMUNITY SERVICES AGENCY
EDUCATION DIVISION
NOTES TO THE NON - CONSOLIDATED REPORT ON REVENUE AND EXPENSES
For the Year Ended June 30, 2018

NOTE 4 OTHER EMPLOYEE FUTURE BENEFITS AND COMPENSTATED ABSENCES (cont.'d)

The discount rate used to determine the accrued benefits obligation is an average of 3.80% and salary scale of 2% per annum. The expected payments during the next five fiscal years are:

	Severance and Compensated		
	Removal	Absences	Total
2018	\$ 108,138	\$ 36,016	\$ 144,154
2019	82,456	28,102	110,558
2020	75,822	24,513	100,335
2021	75,975	21,630	97,605
2022	60,152	16,921	77,073
	\$ 402,543	\$ 127,182	\$ 529,725

NOTE 5 SCHOOL FUNDS ON HAND

	2018	2017
Chief Jimmy Bruneau School	\$ -	\$ -
Mezi Community School	-	-
Jean Wetrade Gameti School	-	-
Elizabeth Mackenzie Elementary School	-	-
Alexis Arrowmaker School	-	-
	\$ -	\$ -

Tlicho schools are allocated controllable funds at the beginning of the school year based on a budget. The budget may be revised during the year. These funds are administered by the TCSA and expenses approved by the principals.

All surpluses and deficits of the schools have been consolidated into the TCSA operations.

NOTE 6 CONTRIBUTIONS REPAYABLE

	2018	2017
GNWT ECE	\$ -	\$ -
	\$ -	\$ -

NOTE 7 DEFERRED REVENUE

	2018	2017
Ekati Cultural Programs	\$ 71,830	\$ 98,011
Breakfast For Learning	-	1,927
Food First Foundation	-	1,147
Breakfast Club	2,701	-
Other	8,921	18,454
	\$ 83,452	\$ 119,539

TLICHO COMMUNITY SERVICES AGENCY
EDUCATION DIVISION
NOTES TO THE NON - CONSOLIDATED REPORT ON REVENUE AND EXPENSES
For the Year Ended June 30, 2018

NOTE 8 ECE REVENUE

	Budget		
	2018	2018	2017
Territorial Schools	\$ 12,097,517	\$ 12,173,976	\$ 11,503,842
Inclusive Schooling	2,792,301	2,836,706.00	2,802,381.00
Admin and School Services	939,455	938,982	1,023,000
Ab Languages & Culture	1,544,415	1,538,387	1,506,670
	<u>17,373,688</u>	<u>17,488,051</u>	<u>16,835,893</u>
Teaching and Learning Centres	60,000	269,000	54,308
Public Library	140,000	136,268	136,474
LMAPD	-	35,125	-
Self Regulation	-	6,000	7,000
	<u>140,000</u>	<u>177,393</u>	<u>143,474</u>
	<u>\$ 17,573,688</u>	<u>\$ 17,934,444</u>	<u>\$ 17,033,674</u>

NOTE 9 GNWT OTHER REVENUE/CONTRIBUTION

	Budget		
	2018	2018	2017
GNWT - Health and Social Services	\$ -	\$ 10,448	\$ 9,674
GNWT - Industry, Tourism & Investment	-	37,700	32,000
GNWT - Municipal and Community Affairs	76,600	76,600	76,500
GNWT - Municipal and Community Affairs	-	5,000	6,000
GNWT - Municipal and Community Affairs	-	8,000	8,000
GNWT - Municipal and Community Affairs	-	1,054	2,124
GNWT - Minister Responsible for Women	-	-	4,000
	<u>\$ 76,600</u>	<u>\$ 138,802</u>	<u>\$ 138,298</u>

NOTE 10 OTHER REVENUE

	Budget		
	2018	2018	2017
BHP/Dominion Diamond Ekati Corp.	\$ -	\$ 151,181	\$ 125,000
BHP/Dominion Diamond Ekati Corp. transfer from Deferred	-	-	89,219
BHP/Dominion Diamond Ekati Corp. transfer to Deferred	-	-	(98,011)
Breakfast for Learning/PC Children Charity	23,400	21,927	31,927
Food First Foundation	-	4,163	22,902
NWT Literacy	-	-	3,500
NWTTA - Student Success Initiatives	-	28,537	55,719
Tide Canada Culture	-	10,000	-
Tlicho Government	-	46,068	34,097
Mackenzie Recreation Assoc.	-	5,000	-
Breakfast Club	-	10,399	-
Miscellaneous	-	51,665	113,733
	<u>\$ 23,400</u>	<u>\$ 328,939</u>	<u>\$ 378,085</u>

TLICHO COMMUNITY SERVICES AGENCY
EDUCATION DIVISION
NOTES TO THE NON - CONSOLIDATED REPORT ON REVENUE AND EXPENSES
For the Year Ended June 30, 2018

NOTE 11 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.

	2018	2017
Revenue from related parties:		
Government of the Northwest Territories		
Department of Education, Culture & Employment	\$ 17,934,444	\$ 17,033,674
Department of Health and Social Services	10,448	9,674
Department of Industry, Tourism & Investment	37,700	32,000
Department of Municipal and Community Affairs	90,654	92,624
Minister Responsible for Women	-	4,000
Expenses from related parties:	-	-
Accounts Payable to related parties:	-	-
Accounts Receivable from related parties:		
Government of the Northwest Territories		
Department of Education, Culture & Employment	45,854.48	49,586.94

NOTE 12 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.

NOTE 13 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.

NOTE 14 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.

NOTE 15 EXPENSE BY OBJECT

	2018	2017
Compensation	\$ 14,351,982	\$ 14,950,770
Other	3,267,938	2,895,686
Total	\$ 17,619,920	\$ 17,846,456

TLICHO COMMUNITY SERVICES AGENCY
EDUCATION DIVISION
NOTES TO THE NON - CONSOLIDATED REPORT ON REVENUE AND EXPENSES
For the Year Ended June 30, 2018

NOTE 16 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.

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 March 31, 2018, 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.

(ii) 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
Details of Expenses
For the Year Ended June 30, 2018

	Aboriginal Language/Cultural Program	Administration	Inclusive Schooling	School Programs	Others	TOTAL
<u>SALARIES</u>						
Teachers' Salaries	\$ 885,686		\$ 1,022,624	\$ 7,112,279		\$ 9,020,589
Instruction Assistants	248,382		1,095,571	340,210		1,684,162
Non Instruction Staff	495,190	905,922	307,728	1,978,366		3,687,205
Board/Trustee Honoraria		25,578				25,578
<u>EMPLOYEE BENEFITS</u>						
Employee Benefits/Allowance	-	(231,854)	-	166,300	-	(65,553)
Leave & Termination Benefits						-
<u>SERVICES PURCHASED/CONTRACTED</u>						
Professional/Technical Services						-
Postage/Communication	1,693	54,098		94,289		150,080
Utilities						-
Travel/Training	125,862	34,183	139,359	66,106	90,380	455,889
Student Transportation (Bussing)				150,582		150,582
Advertising/Printing/Publishing				1,985		1,985
Maintenance/Repair	4,355	679	-	5,448		10,482
Rentals/Leases	2,132	13,823		95,951		111,906
Other Contracted Services	207,553	119,920	160,686	216,745	245,152	950,057
<u>MATERIALS/SUPPLIES/FREIGHT</u>						
Materials	250,385	28,363	113,934	689,975	292,462	1,375,119
Freight	634	2,008	338	34,099		37,079
<u>AMORTIZATION</u>						
				24,760		24,760
TOTAL	\$ 2,221,871	\$ 952,720	\$ 2,840,239	\$ 10,977,095	\$ 627,994	\$ 17,619,920

**Tlcho Community Services Agency
Aboriginal Languages and Culture-Based Education Expenses
For the Year Ended June 30, 2018**

Schedule 2

	Student Instruction	Teaching/ Learning Resources	Professional Development	School Activities and integrated Community Programs	Total
<u>SALARIES/HONORARIA</u>					
ALCBE Teachers	\$ 885,686	\$ -	\$ -	\$ -	\$ 885,686
Language Consultants					-
Instruction Assistants	248,382				248,382
Non Instructional Staff	495,190				495,190
Honoraria					-
Elders in Schools	46,375				46,375
<u>EMPLOYEE BENEFITS</u>					
Employee Benefits/Allowances					
<u>SERVICES PURCHASED/CONTRACTED</u>					
Professional / Technical Services					-
Travel / Training	58,593	67,269			125,862
Student Transportation (Bussing)					-
Advertising / Printing / Publishing					-
Maintenance Repair	4,355				4,355
Rentals / Leases	2,132				2,132
Other Contracted Services	148,737	12,171			160,907
<u>MATERIALS/SUPPLIES/FREIGHT</u>					
Materials	51,468	200,881			252,349
Freight	634				634
Total	\$ 1,941,550	\$ 280,321	\$ -	\$ -	\$ 2,221,871

**Tlicho Community Services Agency
Aboriginal Languages (contributions)
For the Year Ended June 30, 2018**

Schedule 3

	July 1 to March 31	April 1 to June 30	Total
Contribution Agreement			
<u>Aboriginal Languages</u>			
Revenues			
Funding Received	269,000	-	269,000
Total Funding	\$ 269,000	\$ -	\$ 269,000
Expenses			
Salaries	-	-	-
Other O & M	64,943	215,504	280,447
Total Expenses	\$ 64,943	\$ 215,504	\$ 280,447
Net Surplus/(Deficit)			\$ (11,447)

**Tlicho Community Services Agency
Inclusive Schooling Expenses
For the Year Ended June 30, 2018**

Schedule 4

	General Inclusive Schooling	Staff Development	Assistive Technology	Magnet Facilities	Total
--	-----------------------------------	----------------------	-------------------------	----------------------	-------

SALARIES

Regional Coordinator	\$ 307,728	\$ -	\$ -	\$ -	\$ 307,728
Program Support Teachers	1,022,624				1,022,624
Support Assistants	1,095,571				1,095,571

EMPLOYEE BENEFITS

Employee Benefits/Allowance					
-----------------------------	--	--	--	--	--

SERVICES PURCHASED/CONTRACTED

Professional / Technical Services					-
Travel	16,431	122,928			139,359
Student Transportation (Bussing)					-
Advertising / Printing / Publishing					-
Maintenance / Repair					-
Rentals / Leases					-
Other Contracted Services	160,686				160,686

MATERIALS/SUPPLIES/FREIGHT

Materials	113,934				113,934
Freight	338				338

Total	\$ 2,717,312	\$ 122,928	\$ -	\$ -	\$ 2,840,239
--------------	---------------------	-------------------	-------------	-------------	---------------------

**Tlich Community Services Agency
Student Success Initiative Projects
For the Year Ended June 30, 2018**

Schedule 5

**NWT Student Success Initiative
Professional Development Initiative
NWT SSI Projects**

2017-18

Revenue

Education, Culture and Employment	\$ 55,000
NWTTA	\$ 28,537
Total Revenue	\$ 83,537

Expenses

Salaries/Wages

Facilitator fees (include per diem)	-
Substitute teacher wages	-
Staff (p / y)	55,000

Travel

Facilitator travel	
Air charter	
Staff travel	
Accommodation	
Daily per diems	
Other expenses	

Workshop Expenses

Room rental	
Refreshments	
Resources	31,200.00
Miscellaneous (stationery / printing)	

Total Expenses

Net Surplus / (Deficit)

	\$ 86,200
	\$ (2,663)

Schedule 6

Tlcho Community Services Agency
 Education Division
 Schedule of Specific Program
 Breakfast For Learning Snack Program - JWGS
 For the Year Ended June 30, 2018

	2018	2017
Funding		
Breakfast for Learning	-	3,000
BFL (Deferred)	-	-
	-	3,000
Expenditures		
Materials & Supplies	-	2,996
Minor Equipment <\$5000	-	-
Contract Services	-	-
	-	2,996
Total Surplus (Deficit)	-	4

Schedule 7

Tlcho Community Services Agency
Education Division

Schedule of Specific Program

Breakfast for Learning or PC Children Charity - CJBS
For the Year Ended June 30, 2018

	2018	2017
Funding		
PC Children Charity	10,000	-
Breakfast for Learning	-	1,700
	<u>10,000</u>	<u>1,700</u>
Expenditures		
Materials & Supplies	9,997	1,707
Minor Equipment <\$5000	-	-
	<u>9,997</u>	<u>1,707</u>
Total Surplus (Deficit)	<u>3</u>	<u>(7)</u>

Schedule 8

Tlcho Community Services Agency
Education Division
Schedule of Specific Program
Breakfast for Learning Snack Program - CJBS (Sr)
For the Year Ended June 30, 2018

	2018	2017
Funding		
Breakfst for Learning	-	9,000
	<hr/>	<hr/>
	-	9,000
Expenditures		
Materials & Supplies	-	9,035
Minor Equipment <\$5000	-	-
	<hr/>	<hr/>
	-	9,035
Total Surplus (Deficit)	<hr/>	<hr/>
	-	(35)

Schedule 9

Tlcho Community Services Agency
Education Division
Schedule of Specific Program
Breakfast for Learning Snack Program - MEZI
For the Year Ended June 30, 2018

	2018	2017
Funding		
Breakfast for Learning	-	6,500
	<hr/>	<hr/>
	-	6,500
Expenditures		
Materials & Supplies	-	-
Contract Services	-	6,720
	<hr/>	<hr/>
	-	6,720
Total Surplus (Deficit)	<hr/>	<hr/>
	-	(220)

Schedule 10

Tlcho Community Services Agency
Education Division
Schedule of Specific Program
Breakfast for Learning or PC Children Charity - EMES
For the Year Ended June 30, 2018

	2018	2017
Funding		
PC Children Charity	10,000	-
Breakfast for Learning (Deferred)	-	10,000
	<u>10,000</u>	<u>10,000</u>
Expenditures		
Materials & Supplies	10,006	10,201
Contract Services	-	-
	<u>10,006</u>	<u>10,201</u>
Total Surplus (Deficit)	<u>(6)</u>	<u>(201)</u>

Schedule 11

Tlichon Community Services Agency
Education Division

Schedule of Specific Program

Breakfast for Learning Snack Program - Alexis Arrowmaker School
For the Year Ended June 30, 2018

	2018	2017
Funding		
Breakfast for Learning	-	2,200
Breakfast for Learning - Deferred	1,927	(1,927)
Breakfast for Learning - Deferred	-	1,454
	<u>1,927</u>	<u>1,727</u>
Expenditures		
Materials & Supplies	1,773	1,727
Minor Equipment <\$5000	-	-
	<u>1,773</u>	<u>1,727</u>
Total Surplus (Deficit)	<u>154</u>	<u>-</u>

Schedule 12

Tlicho Community Services Agency
Education Division

Schedule of Specific Program

Drop the Pop

For the Year Ended June 30, 2018

	2018	2017
Funding		
GNWT HSS - CJBS	3,000	1,725
GNWT HSS - MEZI	1,800	2,013
GNWT HSS - JWGS	1,450	1,438
GNWT HSS - EMES	2,100	2,300
GNWT HSS - Wekweeti	1,600	1,150
	<hr/> 9,950	<hr/> 8,625
Expenditures		
Materials & Supplies - CJBS	3,100	1,722
Materials & Supplies - MEZI	1,652	1,992
Materials & Supplies - JWGS	1,520	1,437
Materials & Supplies - EMES	2,077	2,316
Materials & Supplies - Wekweeti	1,601	1,150
	<hr/> 9,950	<hr/> 8,618
Total Surplus (Deficit)	<hr/> -	<hr/> 7

Schedule 13

**Tlcho Community Services Agency
Education Division
Schedule of Specific Program
On The Land Collaborative - EMES
For the Year Ended June 30, 2018**

	2018	2017
Funding		
TIDES Canada Foundation	10,000	-
	<u>10,000</u>	<u>-</u>
Expenditures		
Materials & Supplies	4,266	-
Contract Services	5,750	-
	<u>10,016</u>	<u>-</u>
Total Surplus (Deficit)	<u>(16)</u>	<u>-</u>

Schedule 14

Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Take a Kid Trapping - AAS
For the Year Ended June 30, 2018

	2018	2017
Funding		
GNWT, ENR	7,700	-
	<u>7,700</u>	<u>-</u>
Expenditures		
Materials & Supplies	4,072	-
Gasoline	624	-
Contract Services	3,000	-
	<u>7,696.67</u>	<u>-</u>
Total Surplus (Deficit)	<u>3</u>	<u>-</u>

Schedule 15

Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Take a Kid Trapping - CJBS
For the Year Ended June 30, 2018

	2018	2017
Funding		
GNWT, ENR	8,000	8,000
	<hr/> 8,000	<hr/> 8,000
Expenditures		
Materials & Supplies	-	5,420
Contract Services	8,000	2,600
	<hr/> 8,000	<hr/> 8,020
Total Surplus (Deficit)	<hr/> -	<hr/> (20)

Schedule 16

Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Take a Kid Trapping - MEZI
For the Year Ended June 30, 2018

	2018	2017
Funding		
GNWT, ENR	8,000	8,000
	<u>8,000</u>	<u>8,000</u>
Expenditures		
Materials & Supplies	1,263	4,845
Gasoline	674	1,003
Contract Services	6,090	2,170
	<u>8,027</u>	<u>8,018</u>
Total Surplus (Deficit)	<u>(27)</u>	<u>(18)</u>

Schedule 17

Tlcho Community Services Agency
Education Division
Schedule of Specific Program
Take a Kid Trapping - JWGS
For the Year Ended June 30, 2018

	2018	2017
Funding		
GNWT, ENR	6,000	8,000
	<u>6,000</u>	<u>8,000</u>
Expenditures		
Materials & Supplies	3,384	2,198
Food	-	-
Contract Services	2,700	5,800
	<u>6,084</u>	<u>7,998</u>
Total Surplus (Deficit)	<u>(84)</u>	<u>2</u>

Schedule 18

**Tlicho Community Services Agency
Education Division**

**Schedule of Specific Program
Take a Kid Trapping - EMES
For the Year Ended June 30, 2018**

	2018	2017
Funding		
GNWT, ENR	8,000	8,000
	<u>8,000</u>	<u>8,000</u>
Expenditures		
Materials & Supplies	1,638	2,656
Gasoline	906	506
Contract Services	5,450	4,850
	<u>7,994</u>	<u>8,012</u>
Total Surplus (Deficit)	<u><u>6</u></u>	<u><u>(12)</u></u>

Schedule 19

**Tlcho Community Services Agency
Education Division
Schedule of Specific Program
Active After School - CJBS
For the Year Ended June 30, 2018**

	2018	2017
Funding		
GNWT MACA (North Slave)	12,000	12,300
	<u>12,000</u>	<u>12,300</u>
Expenditures		
Materials & Supplies	13,514	12,307
Minor Equipment <\$5000	-	-
	<u>13,514</u>	<u>12,307</u>
Total Surplus (Deficit)	<u><u>(1,514)</u></u>	<u><u>(7)</u></u>

Schedule 20

Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Active After School - MEZI
For the Year Ended June 30, 2018

	2018	2017
Funding		
GNWT MACA (North Slave)	16,500	17,300
	<u>16,500</u>	<u>17,300</u>
Expenditures		
Materials & Supplies	10,466	14,027
Contract Services	6,120	3,277
	<u>16,586</u>	<u>17,304</u>
Total Surplus (Deficit)	<u>(86)</u>	<u>(4)</u>

Schedule 21

**Tlcho Community Services Agency
Education Division
Schedule of Specific Program
Active After School - Jean Wetrade Gameti School
For the Year Ended June 30, 2018**

	2018	2017
Funding		
GNWT MACA (North Slave)	16,000	17,300
	<u>16,000</u>	<u>17,300</u>
Expenditures		
Materials & Supplies	16,003	17,319
Minor Equipment <\$5000	-	-
	<u>16,003</u>	<u>17,319</u>
Total Surplus (Deficit)	<u>(3)</u>	<u>(19)</u>

Schedule 22

Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Active After School - EMES
For the Year Ended June 30, 2018

	2018	2017
Funding		
GNWT MACA (North Slave)	15,300	12,300
	<u>15,300</u>	<u>12,300</u>
Expenditures		
Materials & Supplies	-	12,300
Contract Services	15,300	-
	<u>15,300</u>	<u>12,300</u>
Total Surplus (Deficit)	<u>-</u>	<u>-</u>

Schedule 23

Tlcho Community Services Agency
Education Division
Schedule of Specific Program
Active After School - Alexis Arrowmaker School
For the Year Ended June 30, 2018

	2018	2017
Funding		
GNWT MACA (North Slave)	16,800	17,300
	<u>16,800</u>	<u>17,300</u>
Expenditures		
Materials & Supplies	13,073	16,914
Minor Equipment <\$5000	3,711	390
	<u>16,783</u>	<u>17,304</u>
Total Surplus (Deficit)	<u>17</u>	<u>(4)</u>

Schedule 24

Tlichio Community Services Agency
Education Division
Schedule of Specific Program
Breakfast Club - JWGS
For the Year Ended June 30, 2018

	2018	2017
Funding		
Breakfast Club of Canada	5,600	-
Breakfast Club of Canada (Deferred)	(2,701)	-
	<hr/> 2,899	<hr/> -
Expenditures		
Materials & Supplies	2,899	-
	<hr/> 2,899	<hr/> -
Total Surplus (Deficit)	<hr/> -	<hr/> -

Schedule 25

Tlcho Community Services Agency
Education Division
Schedule of Specific Program
Breakfast Club - EMES
For the Year Ended June 30, 2018

	2018	2017
Funding		
Breakfast Club of Canada	7,500	-
	<u>7,500</u>	<u>-</u>
Expenditures		
Materials & Supplies	7,480	-
Client Travel	-	-
	<u>7,480</u>	<u>-</u>
Total Surplus (Deficit)	<u>20</u>	<u>-</u>

Schedule 26
Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Public Library Services - Behchoko
For the Year Ended June 30, 2018

	2018	2017
Funding		
GNWT, ECE	35,000	16,000
GNWT, ECE (Deferred)	-	4,055
GNWT, ECE (A/R 2018-19)	9,967	-
GNWT, ECE (A/R)	(14,329)	14,329
	<u>30,638</u>	<u>34,384</u>
Expenditures		
Salary	31,075	35,997
Materials & Supplies	-	-
	<u>31,075</u>	<u>35,997</u>
Total Surplus (Deficit)	<u>(436)</u>	<u>(1,613)</u>

Schedule 27

Tlcho Community Services Agency
Education Division
Schedule of Specific Program
Public Library Services - Whati
For the Year Ended June 30, 2018

	2018	2017
Funding		
GNWT, ECE	35,000	16,000
GNWT, ECE (Deferred)	-	7,686
GNWT, ECE (A/R)	8,919	-
GNWT, ECE (A/R)	(10,673)	10,673
	<u>33,246</u>	<u>34,359</u>
Expenditures		
Salary	31,057	26,673
Materials & Supplies	2,300	8,691
Contract Services	-	-
	<u>33,357</u>	<u>35,365</u>
Total Surplus (Deficit)	<u>(111)</u>	<u>(1,006)</u>

Schedule 28
Tlcho Community Services Agency
Education Division
Schedule of Specific Program
Public Library Services - Gameti
For the Year Ended June 30, 2018

	2018	2017
Funding		
GNWT, ECE	35,000	16,000
GNWT, ECE (Deferred)	-	4,874
GNWT, ECE (A/R)	10,360	-
GNWT, ECE (A/R)	(11,414)	11,414
	33,946	32,287
Expenditures		
Salary	31,829	31,464
Materials & Supplies	2,122	1,292
Contract Services	-	-
	33,951	32,756
Total Surplus (Deficit)	(5)	(469)

Schedule 29

Tlcho Community Services Agency
Education Division
Schedule of Specific Program
Public Library Services - Rae
For the Year Ended June 30, 2018

	2018	2017
Funding		
GNWT, ECE (Deferred)	35,000	6,272
GNWT, ECE	-	16,000
GNWT, ECE (A/R)	16,608	-
GNWT, ECE (A/R)	(13,171)	13,171
	<u>38,437</u>	<u>35,443</u>
Expenditures		
Salary	37,080	34,686
Materials & Supplies	1,372	939
	<u>38,452</u>	<u>35,625</u>
Total Surplus (Deficit)	<u>(15)</u>	<u>(182)</u>

Schedule 30

Tlcho Community Services Agency
Education Division

Schedule of Specific Program
Food First Foundation - JWGS
For the Year Ended June 30, 2018

	2018	2017
Funding		
First Food Foundation	2,500	6,200
First Food Foundation (Deferred)		5,966
	<u>2,500</u>	<u>12,166</u>
Expenditures		
Materials & Supplies	2,500	12,174
Contract Services	-	-
	<u>2,500</u>	<u>12,174</u>
Total Surplus (Deficit)	<u>0</u>	<u>(8)</u>

Schedule 31

Tlcho Community Services Agency
Education Division
Schedule of Specific Program
Food First Foundation - EMES
For the Year Ended June 30, 2018

	2018	2017
Funding		
Food First Foundation	-	6,170
Food First Foundation (Deferred)	-	711
	-	<u>6,881</u>
Expenditures		
Materials & Supplies	-	6,886
Minor Equipment	-	-
	-	<u>6,886</u>
Total Surplus (Deficit)	<u>-</u>	<u>(5)</u>

Schedule 32

**Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Food First Foundation - NWT Taste Makers
For the Year Ended June 30, 2018**

	2018	2017
Funding		
First Food Foundation (NWT Taste Maker)	516	2,226
Food First Foundation	-	1,720
First Food Foundation (NWT Taste Maker) Deferred	-	1,056
First Food Foundation (NWT Taste Maker) Deferred	1,147	(1,147)
	<u>1,663</u>	<u>3,855</u>
Expenditures		
Chief Jimmy Bruneau School	-	1,440
MEZI Community School	-	1,220
Alexis Arrowmaker School	1,693	1,233
	<u>1,693</u>	<u>3,893</u>
Total Surplus (Deficit)	<u>(30)</u>	<u>(38)</u>

Schedule 33

Tlcho Community Services Agency
Education Division
Schedule of Specific Program
Youth Contribution - CJBS (Music Workshop)
For the Year Ended June 30, 2018

	2018	2017
Funding		
GNWT, MACA (Current Yr)	5,000	5,000
GNWT, MACA (Prior Yr)	-	1,000
	<hr/> 5,000	<hr/> 6,000
Expenditures		
Materials & Supplies	-	1,500
Contract Services	5,000	4,500
	<hr/> 5,000	<hr/> 6,000
Total Surplus (Deficit)	<hr/> -	<hr/> -

Schedule 34
Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Youth Contribution - CJBS (Vancouver Trip)
For the Year Ended June 30, 2018

	2018	2017
Funding		
GNWT, MACA	4,000	4,000
Tlicho Government	-	5,000
	4,000	9,000
Expenditures		
Travel	4,000	9,136
	4,000	9,136
Total Surplus (Deficit)	-	(136)

Schedule 35

Tlcho Community Services Agency
Education Division
Schedule of Specific Program
Youth Contribution - JWGS (Trips)
For the Year Ended June 30, 2018

	2018	2017
Funding		
GNWT, MACA	4,000	-
	<u>4,000</u>	<u>-</u>
Expenditures		
Materials & Supplies	-	-
Travel	4,000	-
	<u>4,000</u>	<u>-</u>
Total Surplus (Deficit)	<u>-</u>	<u>-</u>

Schedule 36

Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Youth Contribution - JWGS (Sport Leadership)
For the Year Ended June 30, 2018

	2018	2017
Funding		
GNWT, MACA	-	1,024
	-	1,024
Expenditures		
Materials & Supplies	-	912
Travel	-	275
	-	1,187
Total Surplus (Deficit)	-	(163)

Schedule 37

**Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Youth Contribution - AAS (Sport Leadership)
For the Year Ended June 30, 2018**

	2018	2017
Funding		
GNWT, MACA	-	1,100
	-	1,100
Expenditures		
Materials & Supplies	-	-
Travel	-	1,149
	-	1,149
Total Surplus (Deficit)	-	(49)

Schedule 38

**Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Youth Contribution - MEZI (Sport Leadership)
For the Year Ended June 30, 2018**

	2018	2017
Funding		
GNWT, MACA	1,054	-
	<hr/> 1,054	<hr/> -
Expenditures		
Materials & Supplies	-	-
Travel	1,052	-
	<hr/> 1,052	<hr/> -
Total Surplus (Deficit)	<hr/> 2	<hr/> -

Schedule 39

**Tlcho Community Services Agency
Education Division
Schedule of Specific Program
Yoga Classes - JWGS
For the Year Ended June 30, 2018**

	2018	2017
Funding		
GNWT Aboriginal Affairs	-	4,000
	-	4,000
Expenditures		
Materials & Supplies	-	3,798
	-	3,798
Total Surplus (Deficit)	-	202

Schedule 40

Tlicho Community Services Agency
Education Division
Schedule of Specific Program
Literacy Project - CJBS
For the Year Ended June 30, 2018

	2018	2017
Funding		
NWT Literacy	-	3,500
Diavik Diamond Mines (Deferred)	-	-
	<hr/>	<hr/>
	-	3,500
Expenditures		
Materials & Supplies	-	3,901
Contract Services	-	-
	<hr/>	<hr/>
	-	3,901
Total Surplus (Deficit)	<hr/>	<hr/>
	-	(401)



Yellowknife Catholic Schools Annual Report for 2017-2018 School Year

September 28, 2018



Where Learning Lights the Spirit
Où l'apprentissage reflète l'Esprit
Yedàl Nezll T'à Hoghàts'eetq

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Purpose of the Annual Report

The Yellowknife Catholic Schools Annual Report for the 2017-2018 school year was prepared in compliance with the *Financial Administration Act* that requires NWT Education Bodies to report on their operations, compliance to educational directives, and implementation of activities and initiatives in line with the GNWT Mandate and the Minister of Education’s direction.

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: 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.

Yellowknife Catholic Schools Operating Environment

School Profiles and Student Enrolment

Yellowknife Catholic Schools consists of three schools that housed approximately 1418.50 students in the 2017-2018 school year. Yellowknife Catholic Schools offers programming from Junior Kindergarten to Grade 12. We offer Early French Immersion starting in Kindergarten at École St. Joseph School (ESJS) and Late Immersion starting at Grade 6/7 at Weledeh Catholic School (WCS). We also offer Willideh Yati instruction at WCS and Core French across the district in all grade levels. In Junior Kindergarten we offer English and Bilingual (French/English) programming. At École St. Patrick School (ESPHS) we also offer trades programming through the Kimberlite Career and Technical Centre.

Table 1 below provides an overview of the 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 2017-2018.

School	Community	Grades Offered	Student Enrolment (FTE) ¹	Teaching Staff (PY) ²
WCS	Yellowknife	JK-7	378.5	29.50
ESPHS	Yellowknife	8-12	478	34.93
ESJS	Yellowknife	JK-7	562	27.87

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: Student enrolment (FTE) by school and by grade as of September 30, 2017.

School	Grades													
	JK	K	1	2	3	4	5	6	7	8	9	10	11	12
Weledeh Catholic (WCS)	29	28.5	32	41.5	48	39	37.5	60	63					
École St. Patrick High School (EPHS)										88	79.5	133	82.5	95
École St. Joseph School (ESJS)	72	58	62	59	75	62	68	62	44					
DEC Total														

Student and Teacher Population

Yellowknife Catholic Schools had an overall student population, at the end of September 2017, of 1418.50. This was spread between three schools: ESJS 562/WCS 378.8/ESPHS 478. We are facing an increasing population in the French Immersion programming, resulting in continued growth at ESJS and decreasing numbers at WCS. Over 50% of the student population at ESJS is in the French stream. At Weledeh Catholic we saw an increase in students choosing to enrol in the Wiliideh Yati language instruction classes instead of Core French.

The overall Indigenous population for YCS was at 36% for the 2017-2018 school year. WCS had the highest Indigenous population of 54%, ESJS 24% and ESPHS 36%.

The challenge that we faced was the continually increasing number of students with learning or behavioural challenges. For the 2017-2018 school year, we had 23 IEP students, 80 on Modified programming and 355 on Accommodated programming.

We had very little turnover in staffing for the 2017 – 2018 school year. In all we had five new teachers; four in French Immersion and one in English. Finding qualified French speaking teachers is becoming more difficult. We could not fill one of our positions until January, which meant that the French Literacy Support teacher had to be placed in the classroom.

For the 2018-2019 school year we will be increasing our staff in the Indigenous Language and Culture department to help move forward with the new directive and new language program implementation.

Yellowknife Catholic Schools Governance

Governance Training

All trustees participated in a training session on the topic of “Conflict of Interest”. This led to changes being made to Board policy related to this topic.

Six trustees participated in the Alberta Catholic School Trustees Association AGM and convention in Edmonton.

Five trustees participated in the Alberta School Boards Fall General Meeting in Edmonton.

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 below describes the status of DEC meetings that were planned for the completed school year.

Table 3: DEC Meetings Schedule.

Meeting Number	Planned Date	Planned Location	Did the meeting take place as planned? (Yes/No)	If no, explain why.
1	Sept. 20	Board Office	Yes	
2	Oct. 18	Board Office	Yes	
3	Nov. 15	Board Office	Yes	
4	Dec. 20	Board Office	Yes	
5	Jan. 17	Board Office	Yes	
6	Feb. 21	Board Office	Yes	
7	March 14	Board Office	Yes	
8	April 18	Board Office	Yes	
9	May 16	Board Office	Yes	
10	June 20	Board Office	No	(Date was changed to the 18 th due to stat holiday on the 21 st .)

Language, Culture and Identity

Outlined below are achievements on programs and activities implemented to support the development of language, culture and sense of identity.

Our Languages: Indigenous Language Curriculum

Priorities in the 2017-2018 school year:	To honour language
Achieved results:	<ul style="list-style-type: none"> • Piloted Our Languages Curriculum • Cultural staff Professional Development provided language learning opportunities • Wiliideh Yati classes were provided for grade 1 through 7 at Weledeh school

Indigenizing Teaching and Learning Practice

Priorities in the 2017-2018 school year:	<p>To enhance educators knowledge of Indigenous people and history on local, regional and national level</p> <p>To begin exploring the history and impacts of colonization, with intention to bring and informed and critical perspective in contemporary society</p>
Achieved results:	<ul style="list-style-type: none"> • All district staff took part in “Blanket Project” • Increase in staff cultural understandings and comfortability in using traditional Indigenous practices was achieved through discussions and work with RILE coordinator • Cultural corners were created in primary classes • Created physical space that is welcoming for Indigenous families - Tipi & cultural areas are in both elementary schools • Created relative and purposeful sensory bins to be used with elementary and students who have high profile needs • Restorative practice was used at WCS with both staff and students, which connects to Indigenous world views through a common focus • ESPHS –Hired an Indigenous support worker to work with teachers to help promote culture and new learnings as it pertains to their specific curriculum • Land acknowledgement took place during events

Key Cultural Experiences

Priorities in the 2017-2018 school year:	<p>To connect to the land and participate in authentic cultural opportunities</p> <p>To value and infuse teachings of elders into school programming</p>
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Achieved results:	<ul style="list-style-type: none"> • All K- 8 students participated in a land based cultural activities • Grade 9-12 students had various opportunities to participate in on the land activities with their classes (experiential science, art, northern studies etc) • Each school (JK-12) had a variety of in-school opportunities/programs (flex block, options, genius hour) available to students to do traditional cultural activities selected by students such as drum making, drumming, hand games, beading, sewing, mitt making, moccasins etc. • Northern studies students had guest elders in to speak; participated in the blanket project; were actively involved in on the land activities and created their hands on projects of mitts and wraparounds
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Whole School Approach to Language

Priorities in the 2017-2018 school year:	To honour language
Achieved results:	<ul style="list-style-type: none"> • Wiliideh Yati classes were provided for grade 1 to 7 students at Weledeh • Language promotion was provided to schools through visual signage both in and out of the schools • QR codes were given to staff and students to teach basic words and phrases • Wiliideh Yati was used during O’Canada and in prayers during assemblies, morning announcements at WCS. • Language teacher worked with elders to do translations on many songs, books and activities

Indigenous Language Instruction

Priorities in the 2017-2018 school year:	To honour language
Achieved results:	<ul style="list-style-type: none"> • Wiliideh Yati core classes was offered in grade 1 through 7 at WCS • Translated several books into language with ECE • Created books with YK1 and South Slave that are in Wiliideh Yati dialect • Created creative resources that can be used with the ECE curriculum

Community Support

Priorities in the 2017-2018 school year:	To build relationships with our Indigenous families and community
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Achieved results:	<ul style="list-style-type: none"> • Created authentic cultural experiences in innovative environments • Included cultural resource people and elders in all culture camps including working with YKDFN members and primarily the Doctor family • Held Cultural Family nights with beading and sewing with staff and parents • Tea and Bannock events were held after cultural camps at WCS • WCS Community feast and drum dance took place • Participated in hosting events with aboriginal sports circle • Continued hosting and participation in the Regional Youth Traditional Handgames tournament • Students from all schools continued drumming and doing prayer song for government and other community agencies during meetings • ESPHS participated in a student exchange with Japanese high school, that highlighted Indigenous culture, foods and activities
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Teacher Cultural Orientation Days

Priorities in the 2017-2018 school year:	To enhance educators knowledge of Indigenous people and history on local, regional and national level.
Achieved results:	<ul style="list-style-type: none"> • Began exploring the history and impact of colonization through participation in the Blanket project. • Teachers worked with elders in small group and grade level based cultural camps. They worked with elders and local resource people on language and on the land instruction. • Teachers worked with the Cultural Support worker on infusing culture and language into their specific curriculum or courses

Elders in the school

Priorities in the 2017-2018 school year:	To value and infuse teaching of elders into school programming
Achieved results:	<ul style="list-style-type: none"> • Engaged in meaningful experiences with elders throughout the schools and year (i.e. Northern studies, art, music, traditions, orange shirt day, residential school trauma) • Part-time Elder was in Wiliideh Yati class at WCS (2 or 3 days per week) • Elder worked with students on projects in their classes sharing their wisdom and knowledge which was dependent on curriculum and student interest • Elders worked with students on the Willideh Yati dialect prior and during culture camps to make the words relevant to their experiences



Health, Wellness and Student Support

Outlined below are achievements on programs and activities implemented to support health and wellness of our students and teachers, meet diverse needs of our learners, and create an inclusive learning environment.

Teen Mental Health Priority

Priorities in the 2017-2018 school year:

To educate staff and students in the area of teen mental health

To develop a Mental Health framework that will increase staff awareness and understanding on adolescent brain development and develop district capacity and staff skill sets to effectively manage school staff self-care, and how to deal with mental health and well-being topics.

Achieved results:

- 100 % of high school staff received 1 day training on GO to Educator.
- Five Grade 7 teachers were trained in GO to Educator.
- 100% of ESPHS staff completed a school wide “relationship connection” profile where all staff identified students they were connected to and identified students who had no connection to staff. This process of creating awareness in student-teacher relationships, and student to student relationships will support staff in continuing their work on Teen Mental Health.
- ESPHS staff met once a week to coordinate Mental Health supports for specific students.
- The District coordinated three wraparound Mental Health case conferences with parents, mental health clinic professionals and HSS treatment workers.
- YCS continued to support the TAMI Coalition. Three staff members (RISC and 2 counselors) met once a month to revise, develop and increase effective Gr. 8 mental health curriculum.
- Yoga was offered during FLEX blocks for students.
- Yoga 11 was offered each semester.
- Five high school students with special needs were provided yoga as part of the daily programming.
- Yoga sessions were offered to 60 middle school students during retreat days.
- Thirty staff trained in SIVA (special component on self care, non discipline approach)
- All Early Childhood staff had training in the areas of language development, questioning and learning through cultural play centers. (SEL)
- A student led JACK Chapter was introduced at the high school

Self Regulation

Priorities in the

District will continue to promote Self regulation courses.
Schools will direct their own focus on self regulation.

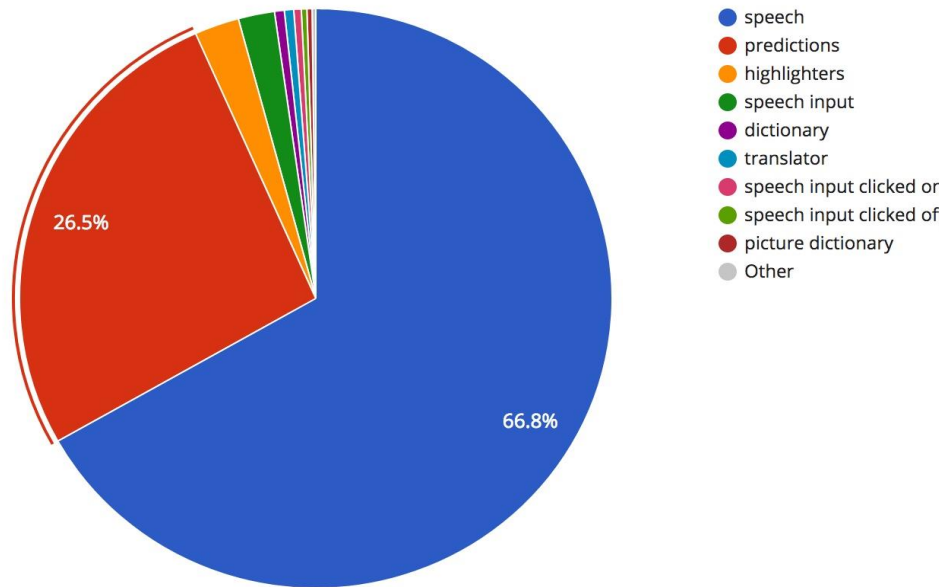
2017-2018 school year:	<p>***All schools will pilot the WAVE Mapping tool to assess the warning signs, stressors and energy levels of students. (This was not done as schools had their own self regulation priorities through approved proposals to ECE.)</p> <p>***High school will work on a wraparound WAVE tool. (Unable to achieve as we needed to established a functional student support team process first.</p>
Achieved results:	<ul style="list-style-type: none"> • Ten staff took ECE Mindful courses. Two staff completed Foundations 4. • Four staff took level 1 and 2 courses through Stuart Shanker • Each school in the district was successful in receiving funds for self-regulation, and put their plan in place. • WAVE Mapping was introduced at WCS • Self-regulation room was established at ESPHS • Three after school sessions were held for staff on self-regulation

UDL – Assistive Technology(AT)

Priorities in the 2017-2018 school year:	<p>Access to Read, Write Google will continue to expand for all students during class time, writing AATs and assessment time. Staff will have several opportunities to increase their understanding and implementation of AT when programming.</p>						
Achieved results:	<ul style="list-style-type: none"> • Twenty staff attended a 3 hour webinar on Read, Write, Google (RWG) • Two PD days offered RWG sessions to staff. • Gr. 3 & 4 students were given 30 minute sessions weekly at ESJ with the Assistive Technology PST. • One CA cohort group met 4 times to review, refresh and troubleshoot Tier 1 and 2 Assistive Technology using (ITOUCHAT/CHOICEWORKS and APPs - AAC programming) • Twenty-four CAs received 10 hours of Visual Communication- High and Low Tech training in October and April. <p>Data example of one month (May /June) of student and teacher use of RWG supports:</p> <p>RWG ANALYTICS</p> <table border="1"> <thead> <tr> <th>Domain</th> <th>Events</th> </tr> </thead> <tbody> <tr> <td>esjs.nt.ca</td> <td>2,695</td> </tr> <tr> <td>weledch.nt.ca</td> <td>2,464</td> </tr> </tbody> </table>	Domain	Events	esjs.nt.ca	2,695	weledch.nt.ca	2,464
Domain	Events						
esjs.nt.ca	2,695						
weledch.nt.ca	2,464						



esphs.nt.ca	1,075
yca.nt.ca	665
Total	6,899



Types of Student Use on RWG

District staff had 1 day on various aspects of UDL : AT, Designing UDL in French Immersion, Early Childhood and Elementary Unit Planning with Sandra Chow.

PST/Teacher Collaboration

Priorities in the 2017-2018 school year:

Increase PST competencies in assisting teachers in SSP/IEP
 Increase PST competencies in assessment and class reviews
 Increase PST competencies in understanding how to assist teachers in programming for special needs in their revised role.
 PSTs will have training in collaborative Leadership with an expert. (This was put on hold because the expert was unable to provide time as discussed. Scheduled for 2018-2019) This was welcomed as the PSTs were felt they were not ready to go this level until year 2 of learning the role.

Achieved

- PSTs met once/twice a month with RISC and revised process for SSP, IEP and and Class Reviews.

- results:**
- PST E- folder was created which houses timelines, protocols, samples and cheat sheets for teachers and PSTs on SPSs/IEPs and Class Reviews.
 - Role of the PST was reviewed with staff, admin and PSTs (60 percent meaning)
 - Nine PSTS received 10 hours of training on KTEA
 - Nine PSTS received all day training on FASD, Trauma, LD, AT (RWG, Ed. Tech, Sketchnoting (5 PSTS)
 - ESPH Admin and RISC rebuilt high school student support services in support of the revised role for High School PSTs in these areas: assessment, meeting with parents, student record management, class reviews, IEP/SSPs, team meetings and parent meetings.
 - Nine PSTS and twenty-four CAs received 14 hours on Understanding Challenging Behaviour.
 - Three PSTs and eight high school teachers received 2.5 training days on High School IEP development

Educational Assistants (CA) Training

Priorities in the 2017-2018 school year:

Classroom Assistants will build competencies in working with students who have challenging behaviour, autism, FASD and other special needs.
Classroom Assistants will routinely document important information for transfer of information and transition periods for students.

Achieved results:

- Twenty-four CAs had training in FASD, SIVA, Visual Communication, Behaviour Planning, IEP development and transition planning.
- Twenty-four CAs were given planning time throughout the year to fill out transition planning templates and discuss student needs with Admin, PSTs and with each other.
- E-folders were developed to house important resources and information.
- Each school designated two Early Thursdays for CAs to complete: Transition plans, tools and transfer of information for specific students who are supported by a one to one CA.
- Ten CAs had 4 hours of training on how to develop effective social stories for a range of transitions.

Teaching and Learning

Outlined below are achievements on programs and activities implemented to support excellence in teaching and professional development of our educators.

Innovative Learning Models and Student-Agency

Priorities in the 2017-2018 school year:

- Implement a Flexible Learning Block at the High School Level
- Develop Innovative and Creative Learning Spaces such as MakerSpace and Design Labs in all schools
- Promote student-centered learning models
- Emphasize the inquiry-based learning model of content delivery
- Increase the use of instructional technology in the classroom

Achieved results:

- 100% of staff and students participated in six sessions of flexible learning through the schedule flex block
- 100% of schools created active MakerSpaces and Learning Labs
- Student-centered learning models such as Genius Hour, Flex Block and Options were implemented in 100% of schools
- Two Professional development days focused on Inquiry-Based Learning, 1 IBL collaborative team was established, and resources were developed and shared for inquiry-based learning units
- Two Collaborative teams were established for innovative learning models and technology integration

Literacy and Numeracy Instruction

Priorities in the 2017-2018 school year:

- Implementing the Daily 5 and Math Daily 3 in all grade 1 - 7 classes to support literacy and numeracy instruction
- Provide opportunities for authentic learning in math and science

Achieved results:

- One Computer Science course was offered at ESPHS
- STEAM Learning was the focus in all three MakerSpaces
- Daily 5 and Math Daily 3 was the model of instruction in 100% of classes
- 26 teachers participated in Math Daily 3 and Daily 5 support and training
- 100% of grade 1 - 7 classes used the Daily 5, Math Daily 3 model in their instruction
- Inquiry-based learning projects in math and science increased as teachers became more comfortable with the structure

Teachers as Learners

<p>Priorities in the 2017-2018 school year:</p>	<p>Support teachers as learners by providing relevant and timely professional development and developing PLCs through Collaborative Teams during STIP time</p>
<p>Achieved results:</p>	<ul style="list-style-type: none"> • YCS hosted a Yellowknife Summit and Google Geo Workshop to support teacher learning in technology integration • Three PD days were planned with a focus on the Changing Landscape of Learning and School Change, Technology Integration, and Inquiry-Based Learning • Six teachers earned their Level 1 Google Certified Teacher badge • Eight collaborative teams focused on student-centered learning, innovative learning models, technology integration, daily 5 and math daily 3, curriculum compacting, and inquiry-based learning

Building Leadership Capacity

<p>Priorities in the 2017-2018 school year:</p>	<p>Build leadership capacity at all levels; student, teacher, administrator</p>
<p>Achieved results:</p>	<ul style="list-style-type: none"> • Three teacher leadership teams were created and supported, technology teacher leadership, PST as teacher leaders, and collaborative team leaders • YCS TechSperts Student Leadership team was developed and supported and actively involved in 100% of schools • YCS hosted a Student Summit for all students grade 4-12. 85% of Student Summit sessions were run by teacher leaders and student leaders • District administration team worked with a leadership mentor in developing communication tools, innovation in instruction survey, professional teaching rubric and reviewed school improvement plans to further the district vision within 100% of schools



Student Outcomes and Success

Outlined below are results on programs and activities implemented to support academic achievement and to improve student attendance.

Grade 1 - 7 Literacy/Numeracy Project

Priorities in the 2017-2018 school year:

100% of students will be developing independent reading, writing and numeracy skills using the Daily 5 and Math Daily 3 structures to improve student ownership and understanding

Achieved results:

- 100% of students understood and followed the Daily 5 and Math Daily 3 structure of Read to Self, Read to Someone, Listen to Reading, Work on Writing and Word Work; Math with Someone, Math with Self and Math Writing
- 100% of French Immersion teachers were introduced to the pre/post math assessments created by Liliane Gauthier in using data to support instruction
- 100% of students in grades 1 - 9 participated in standardized testing of CTBS to determine literacy and numeracy levels
- 100% of Grade 6 and 9 students participated in Alberta Achievement Tests to provide data for literacy and numeracy analysis
- 100% of students in grades 1 - 7 participated in class wide writes to determine writing levels and provide data to drive instruction
- 100% of students in grades 1 - 6 participated in standardized reading assessments at the classroom level

Student-Centered Learning

Priorities in the 2017-2018 school year:

YCS will focus on supporting student-agency by providing flexible and open learning opportunities based on inquiry and design learning models to develop 21st century learners

Achieved results:

- 100% of schools offered flexible learning spaces for open learning
- 100% of teachers offered opportunities for students to collaborate through projects within, and outside of their classrooms
- Through inquiry-based learning, students had voice and choice in the products they created and shared
- 100% of students had the opportunity to participate in passion or interest-based projects

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 below provide details on budgeted and actual General School, Inclusive Schooling, and Aboriginal Language staff for the 2017-18 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										
	ESJS										
	ESPHS										
	WCS										
	Territorial Treatment Centre (TTC)										
	TOTAL	6.5	122.7	3.5	3.82	13.57	.25	0	0	4.26	154.6
Actual	Regional Office	7.0		3.5		3.0					13.5
	ESJS		51		2.0					2.5	55.50
	ESPHS		41.83		2.0					2.5	46.33
	WCS		30.62		1.75					2.0	34.62
	TTC		1.0								1.0
	TOTAL	7.0	124.45	3.5	5.75	3.0	.25	0	0	7.0	150.95

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

Note: We do not have actual YCS staff as custodians. This is a service that is contracted out.

Table 5: Budgeted and Actual Person Years for Inclusive Schooling and Aboriginal Language Staff.

School	Inclusive Schooling (IS) Staff										Aboriginal Language (AL) Staff			
	Regional IS Coordinator		Program Support Teachers ³		Support Assistants		Wellness Counsellors		Magnet Facilities		Total IS Staff		Total AL Staff	
	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	1.0	1.0	5.76	2.0
ESJS	0	0	4.0	3.5	10	12	0	0	0	0	14.0	16.0	0	0
ESPHS	0	0	3.45	3.0	4	4	0	0	0	0	7.45	7.5	0	.8
WCS	0	0	2.5	2.5	7.11	7.0	.25	.25	0	0	9.36	9.25	0	2
TTC	0	0	0	0	0	1.0	0	0	1.0	1.0	1.0	2.0	0	0
TOTAL	1	1	9.45	9.0	21.11	24.0	.25	.25	1.0	1.0	32.81	35.75	5.76	4.80

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

Table 6: Compliance of Program Support Teachers and Support Assistants staffing with the Ministerial Directive on Inclusive Schooling, by school.

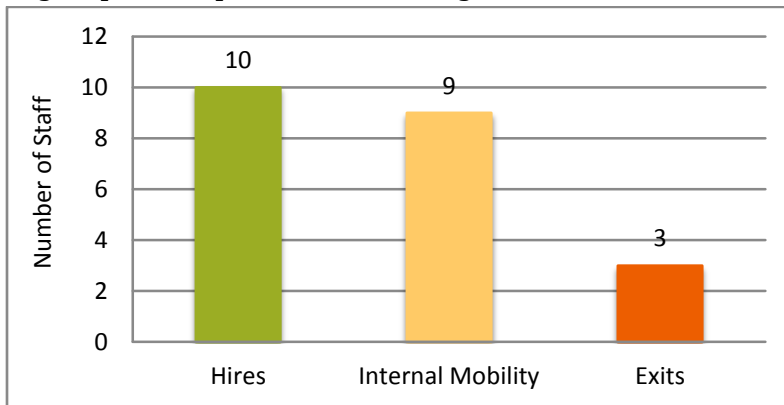
	Program Support Teachers	Support Assistants	Where not in compliance:	
			Reason(s) for noncompliance	Strategies used to mitigate effects of noncompliance
ESJS	<input type="checkbox"/> Compliant	<input type="checkbox"/> Compliant		
ESPHS	<input type="checkbox"/> Noncompliant	<input type="checkbox"/> Noncompliant	Only in 2nd year of implementation. Full compliance not mandated until 2018-2019 school year.	Decisions were made based on needs across the district. Large number of children at K-7 level who cannot attend school without a CA.
WCS	<input type="checkbox"/> Compliant	<input type="checkbox"/> Compliant		

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 Yellowknife Catholic Schools for the 2017-18 school year. Hires include all staffing actions that result in education staff entering Yellowknife Catholic Schools. Internal mobility includes all transfers that occur between DEAs within Yellowknife Catholic Schools. Exits include all staffing actions that result in education staff leaving Yellowknife Catholic Schools.

Figure [Number]: Education Staffing Actions.



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

Very little turn-over occurred in our staffing during the 2017-2018 school year. We had three resignations at the end of the 2017-2018 school year. New hires for the 2017-2018 school year were mainly JK staffing, Classroom Assistants and French teachers.

Internal mobility - These were all transfers between schools within YCS. Classroom Assistants were transferred from the high school to the JK-7 schools in order to address the number of needs at the JK7 level. Also we had staff returning from maternity leave.

Completion of Staff Evaluations

All education staff is required to undergo evaluations as per Minister's *Direction on Evaluation and the Promotion of Professional Growth For Teachers in Northwest Territories Schools* (2004) and *Direction on Principal Growth and Evaluation in the Northwest Territories* (2012). Evaluations are important in developing individual staff growth plans. In 2017-2018 school year, 20 of education staff in Yellowknife Catholic Schools underwent performance reviews. Table 7 shows details on the number of planned and actual evaluations of education staff who were in their evaluation year in 2017-2018.

Table 7: Education staff that underwent evaluations in 2017-2018 school year.

Number of education staff in their evaluation year	Number of education staff in their evaluation year that underwent performance reviews	Completion Rate
24	20	83%

Four of the twenty-four staff members who were to be evaluated were not completed this year. The 2017-2018 operating plan would show a greater number of teachers on the rotation schedule for evaluation. This was decreased as the collective agreement that was negotiated at the end of June 2017 changed the frequency of evaluations from three years to five years, aligning it with GNWT practice.

Reasons for not completing:

One – staff member was off on leave for part of the year, during crucial points of evaluation process completion

Three – Got missed on list of staff to be completed

Process to aim for 100% completion rate:

- August – Principals provided with names of staff members in their evaluation year
- By mid September, principals will be required to submit the names of which administrators will be responsible for each individual's evaluation process.
- Superintendent will send an email out to each staff member up for evaluation inviting them to connect with their administration to set up process and indicate which pathway they are on formal or alternative.
- Reminder to all administrators at beginning of October that the process should be started
- Check point in December when Performance Status reports are due
- Check point in May when final evaluations are due
- New performance tool will be introduced which creates greater ownership for teachers as they must produce documented evidence in various categories to assist in process

Appendix A: Audited Financial Statements

**Yellowknife Catholic Schools
(Yellowknife Public Denominational
District Education Authority)**

Consolidated Financial Statements

June 30, 2018

Yellowknife Catholic Schools
(Yellowknife Public Denominational District
Education Authority)

Annual Financial Report

June 30, 2018



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, 2018 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 2018-2019 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 2018-2019 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 John Dalton, Revi Lau-a, Tina Schauerte, Amy Kennedy and Steven Voytilla. There are two committees in place – Finance and Facilities. Trustee meetings are held each month and are open to the public. On October 15, 2018 there will be an election of the trustees for a three year term.



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 consists of Claudia Parker – Superintendent; Simone Gessler – Assistant Superintendent – Learning and Janet Toner – Assistant Superintendent – Business.

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, 2017.

	Enrolment	Teachers	Pupil/Teacher Ratio
École St Patrick High School	478	29	16
Weledeh Catholic School	379	23	16
École St Joseph School	562	32	18
KCTC	0	4	0
TTC	0	1	0
	<u>1,419</u>	<u>89</u>	<u>16</u>

There was a total of 146 staff at YCS as of June 2018.



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 \$6,348,211 on June 30, 2018 (prior year - \$4,215,783) and indicates a good cash flow. The financial position at June 30, 2018 was \$6,579,461 (prior year \$4,666,773).

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 \$773,122 during the year. The debenture for Weledeh Catholic School improvements was paid in full at year end. The remaining debenture of \$732,131 is for 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 \$650,738 compared to the prior year with a net debt of \$1,212,218. 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 \$42,988,243 to \$41,303,992 which mainly reflects the change in the value of the tangible capital assets owned by Yellowknife Catholic Schools.

The \$1,703,455 decrease in tangible capital assets relates to depreciation of tangible capital assets for this fiscal year partially offset by capital improvements at the Central Services Building. The slope of the roof was modified to allow for better water drainage.

Accumulated Surplus

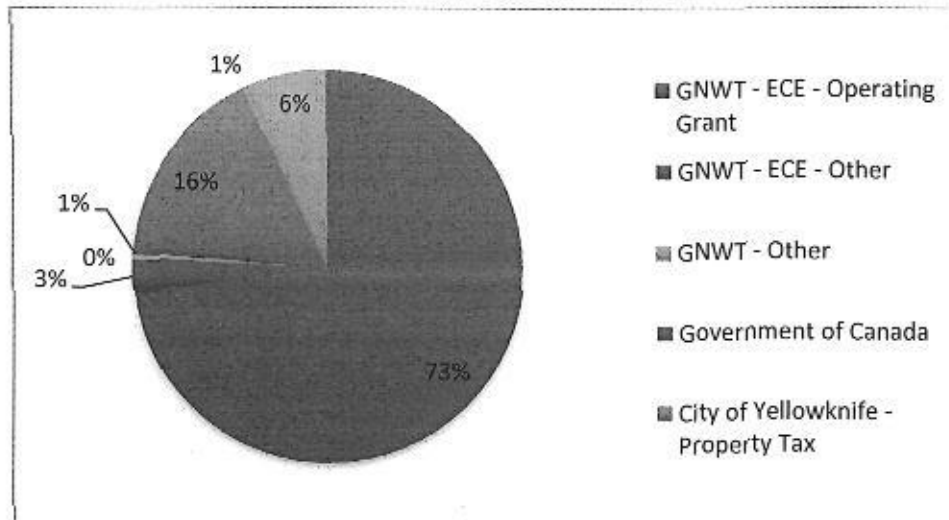
Accumulated surplus is equal to the difference between non-financial assets and net debt. Accumulated surplus represents the equity that YCS has generated in the last 67 years. The largest component of accumulated surplus is the Investment in Tangible Capital Assets. A further breakdown of accumulated surplus can be found on the Consolidated Statement of Accumulated Surplus.



Yellowknife Catholic Schools

Highlights of YCS Operations

Operating Revenue



Operating Revenue

The majority of the funding (79%) 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. The revenue from the Department of Education, Culture and Employment was higher than the prior year and budget. This is due to additional funding for the junior kindergarten program. The enrolment in this program was higher than expected and an additional classroom was introduced at École St Joseph School. Also, YCS received \$380,448 as termination benefits due to long serving staff retiring.

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. In the 2017-2018 school year, junior kindergarten commenced and there were five classes at École St Joseph School and two classes at Weledeh Catholic School.

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.

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.

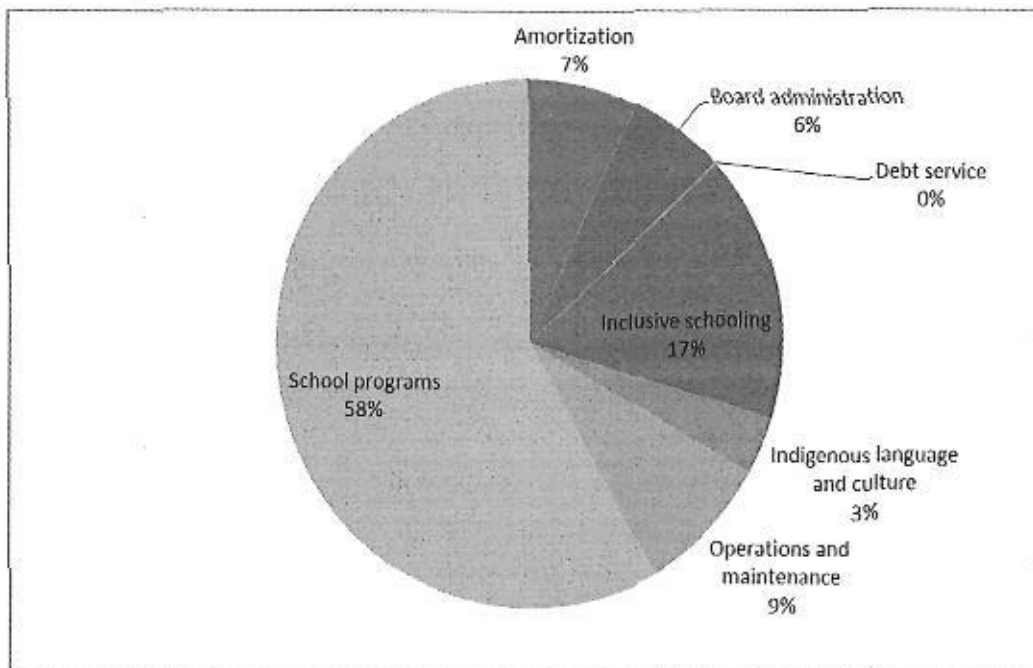


Yellowknife Catholic Schools

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

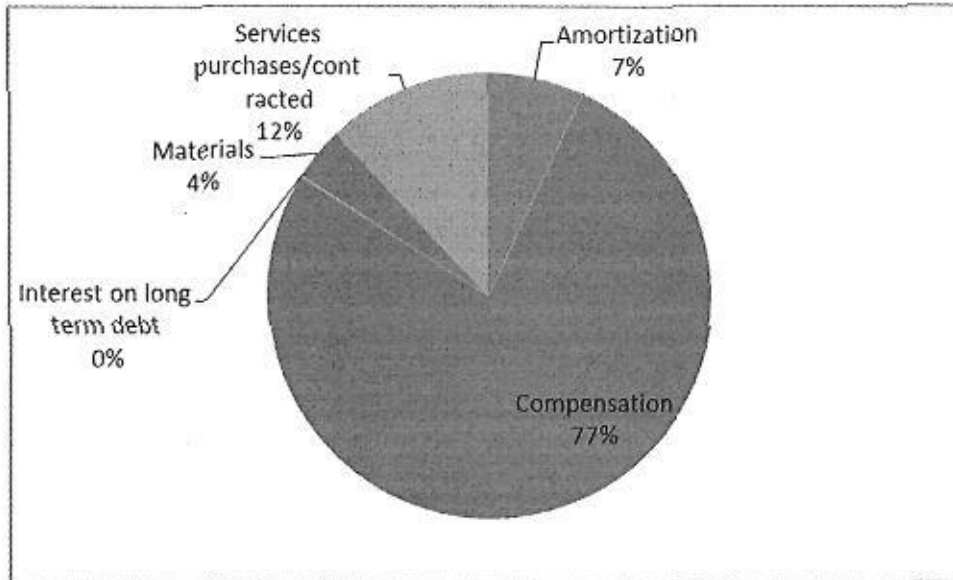
Program categories for YCS are:

- 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 (6%): Includes salary and benefits for central services administrative and technology staff, honoraria for trustees, audit and legal fees, travel costs, advertising and publishing costs.
- Debt service: Relates to interest on long-term debt for the repayment of debentures for Weledeh Catholic School (WCS) and the Tallah Building. The WCS debenture repayments are fully funded through an agreement with the GNWT. Debenture repayments for the Tallah building are mostly funded through lease payments from Aurora College.
- Inclusive schooling (17%): 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.
- 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 (58%): 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 (7%): 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.



Yellowknife Catholic Schools

Expenditures by Object



Expenditures by Object

- **Compensation (77%):** 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 (4%):** Include expenses for material and freight of goods.
- **Amortization (7%):** 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 Weledeh and Tallah building debentures.



Yellowknife Catholic Schools

Operating Surplus

At the end of the year, there was an operating surplus of \$178,705.

Summary of Accumulated Surplus

	Opening	Increase (decrease)	Closing
Operating fund surplus	\$ 56,597	\$ 931,603	\$ 988,200
Investment in tangible capital assets	41,443,636	-930,329	40,513,307
Decentralized budget accumulated surplus	275,792	177,431	453,223
	\$ 41,776,025	\$ 178,705	\$ 41,954,730

The operating fund surplus increased by \$931,603 during the year. This was mainly due to increased funding for the junior kindergarten program and termination benefit funding. The pension costs were lower than expected.

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 debentures on WCS and the Tallah Building and offset by the roof improvements at the Central Services building.

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.



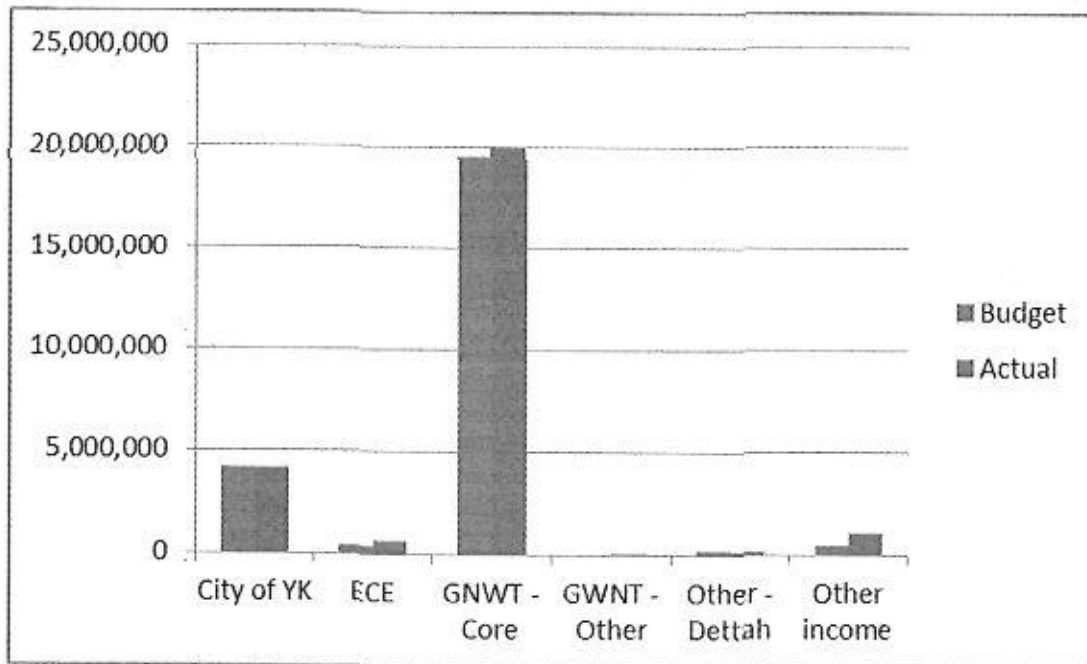
Yellowknife Catholic Schools

Budget Variance

Revenue

In 2017-2018 fiscal year, an annual deficit of \$838,293 was budgeted and the actual surplus was \$178,705. The budgeted revenue for 2017-2018 was \$24,858,753 and the actual revenue was \$26,167,012. The increase in revenue is due to increased core and other contributions of \$1,539,888 from the Government of Education, Culture and Employment. There was increased funding of junior kindergarten and termination benefit funding.

Revenue – Current year (Actual) vs Budget





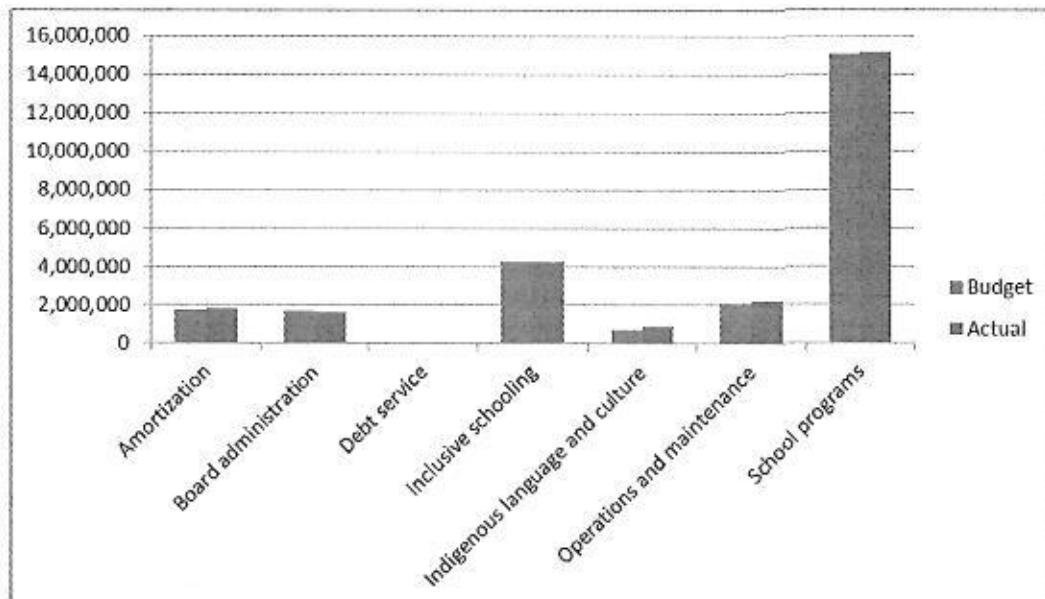
Yellowknife Catholic Schools

Expenditures

The budgeted expenditures for 2017-2018 were \$25,697,046 and the actual expenditures were \$25,988,307 resulting in a variance of \$291,261. The difference is supplies for the various programs that received extra funding during the year. The variance is mainly due to increased funding in the indigenous language and culture program due to receiving additional funding for the language program.

Expenditures – Budget vs. Actual

	Budget	Actual	Variance
Amortization	1,770,000	1,798,010	28,010
Board administration	1,722,147	1,624,154	-97,993
Debt service	27,038	20,755	-6,283
Inclusive schooling	4,277,686	4,292,004	14,318
Indigenous language and culture	739,582	910,384	170,802
Operations and maintenance	2,098,947	2,212,506	113,559
School programs	15,061,646	15,130,494	68,848
	25,697,046	25,988,307	291,261



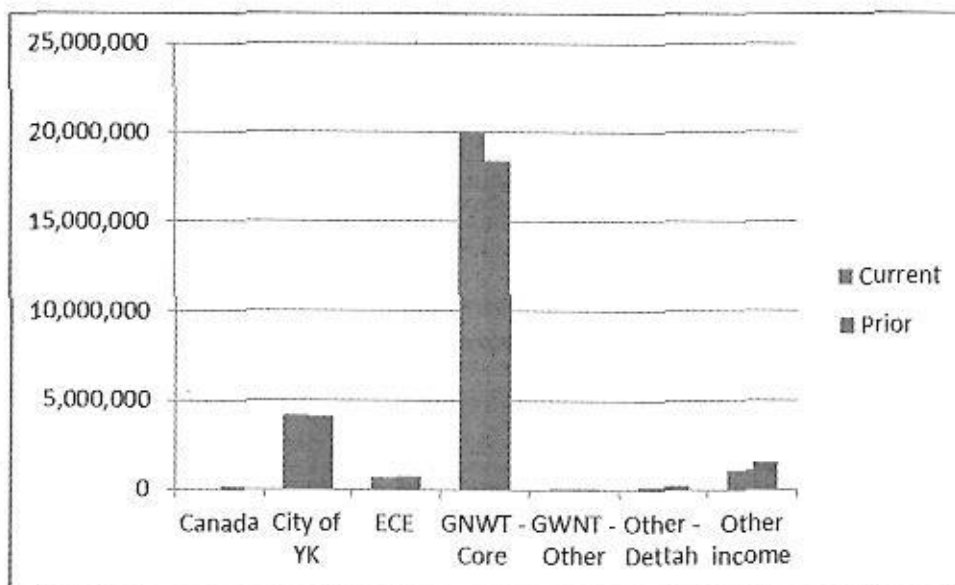


Yellowknife Catholic Schools

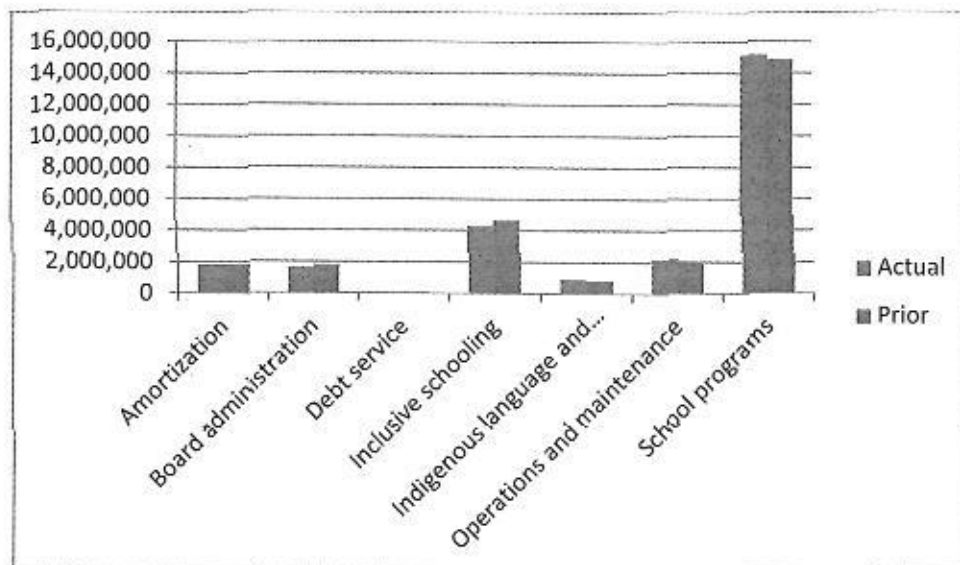
Current Year Compared to Prior Year

The prior year operating deficit was \$688,102 and the current operating surplus is \$178,705. Revenue in the prior year was \$25,281,536 and \$26,167,012 in the current year, resulting in a positive variance of \$885,476. There was an increased in funding from the Government of Northwest Territories of \$1,533,047. Expenditures in the prior year were \$25,969,638 and \$25,988,307 in the current year resulting in a variance of \$18,669.

Revenue – current year (actual) compared to prior year



Expenditures – current year (actual) compared to prior year





Yellowknife Catholic Schools

Summary and Outlook

The 2018-2019 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 will install 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 2018-2019, 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. On October 15, 2018 there will be the election of the trustees.

We have developed a five year capital plan that has identified the capital needs of the schools. Many of the projects will save operational costs as we look at providing more energy efficient items in our schools.

In 2018-2019 school year, we will welcome Mr. Todd Stewart as the principal of École St. Patrick High School. Mr. Stewart is the former principal of Weledeh Catholic School and assistant principal of Weledeh Catholic School. We also welcome Ms. Jenny Reid as the principal of Weledeh Catholic School. Ms. Reid is the former assistant principal of the school.

YCS has a small operating fund surplus for the year and has a strong cash position that will allow us to continue to operate in a financially prudent manner in the future. We 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.

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Consolidated Financial Statements

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**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,
2018**

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.

 **Superintendent**

 **Assistant Superintendent - Business**

September 19, 2018

Independent Auditors' Report

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

Report on Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of the YCS ("Yellowknife Catholic Schools"), which comprises the consolidated statement of financial position as at June 30, 2018, and the consolidated statement of changes in net debt, consolidated statement of operations and consolidated statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

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

Auditors' Responsibility

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

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

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



Independent Auditors' Report (continued)

Opinion

In our opinion, these consolidated financial statements present fairly, in all material respects, the consolidated financial position of Yellowknife Catholic Schools as at June 30, 2018 and the results of its operations, changes in net debt and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Report on Other Legal and Regulatory Requirements

We further report, in accordance with the *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 Yellowknife Catholic Schools, 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 Yellowknife Catholic Schools.

Crowe MacKay LLP

**Yellowknife, Northwest Territories
September 19, 2018**

Chartered Professional Accountants

Yellowknife Catholic Schools
 (Yellowknife Public Denominational District Education Authority)

Consolidated Statement of Financial Position

As at June 30,	2018	2017
Financial Assets		
Cash and cash equivalents (Note 4)	\$ 6,348,211	\$ 4,215,783
Due from the Government of Canada (Note 13)	112,451	132,809
Accounts receivable (Note 8)	118,799	318,181
	6,579,461	4,666,773
Liabilities		
Accounts payable and accrued liabilities (Note 10)	874,980	605,147
Payroll benefits payable	172,841	206,784
Due to the Government of Canada (Note 13)	436,752	11,685
Pensions (Note 15)	138,900	101,300
Long term debt (Note 16)	732,131	1,505,253
Post-employment benefits (Note 17)	973,137	806,054
Accrued payroll liabilities (Note 35)	2,599,982	2,642,768
	5,928,723	5,878,991
Net asset (debt)	650,738	(1,212,218)
Non-financial Assets		
Tangible capital assets (Note 19)	41,245,434	42,948,889
Prepaid expenses and deposits (Note 20)	58,558	39,354
	41,303,992	42,988,243
Accumulated Surplus	\$ 41,954,730	\$ 41,776,025
Represented By:		
Operating Fund Surplus	\$ 988,200	\$ 56,597
Investment in Tangible Capital Assets	40,513,307	41,443,636
Decentralized Budget Accumulated Surplus	453,223	275,792
	\$ 41,954,730	\$ 41,776,025

Contractual obligations and contingencies (Note 22 and 23)

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,	2018 Budget	2018 Actual	2017 Actual
Revenue			
Government of the Northwest Territories			
ECE - Regular contributions	\$ 19,593,033	\$ 20,035,065	\$ 18,424,022
ECE - Other contributions	394,000	657,746	728,901
Total ECE (Note 31)	19,987,033	20,692,811	19,152,923
GNWT - Other contributions (Note 32)	-	91,790	98,631
Total GNWT	19,987,033	20,784,601	19,251,554
Government of Canada - grants and contributions	-	-	161,108
City of Yellowknife - property tax requisitioned	4,148,000	4,160,923	4,088,719
Other Education Authorities			
Extra-jurisdictional tuition	250,000	150,934	217,120
Education authority generated funds			
Rentals	178,000	159,684	167,301
Fees and sales	92,000	163,940	430,421
Investments	60,000	86,983	48,293
Donations	5,000	64,150	66,991
Other	138,720	595,797	850,029
Total generated funds	473,720	1,070,554	1,563,035
	24,858,753	26,167,012	25,281,536
Expenditures			
Indigenous language/culture programs (Schedule 3)	739,582	910,384	833,735
Board administration (Schedule 1)	1,722,147	1,624,154	1,793,011
Inclusive schooling (Schedule 2)	4,277,686	4,292,004	4,619,497
School programs (Schedule 1)	15,061,646	15,130,494	14,866,879
Operations and maintenance (Schedule 1)	2,098,947	2,212,506	1,984,141
Amortization (Schedule 1)	1,770,000	1,798,010	1,796,125
Debt service (Schedule 1)	27,038	20,755	76,250
	25,697,046	25,988,307	25,969,638
Operating surplus (deficit)	(838,293)	178,705	(688,102)
Opening accumulated surplus	-	41,776,025	42,464,127
Closing accumulated surplus	\$ (838,293)	\$ 41,954,730	\$ 41,776,025

Yellowknife Catholic Schools
 (Yellowknife Public Denominational District Education Authority)

Consolidated Statement of Changes in Net Asset (Debt)

For the period ended June 30,	2018 Budget	2018 Actual	2017 Actual
Operating surplus (deficit)	\$ (838,293)	\$ 178,705	\$ (688,102)
Acquisition of tangible capital assets	-	(94,559)	(521,309)
Amortization of tangible capital assets	1,770,000	1,798,010	1,796,125
Change in prepaid expenses and deposits	-	(19,200)	14,755
Decrease in net debt	931,707	1,862,956	601,469
Net asset (debt), beginning of year	(1,212,218)	(1,212,218)	(1,813,687)
Net asset (debt), end of year	\$ (280,511)	\$ 650,738	\$ (1,212,218)

Yellowknife Catholic Schools
 (Yellowknife Public Denominational District Education Authority)

Consolidated Statement of Cash Flows

	2018	2017
For the period ended June 30,		
Cash provided by (used in):		
Operating transactions		
Operating surplus (deficit)	\$ 178,705	\$ (688,102)
Items not affecting cash:		
Amortization	1,798,010	1,796,125
	1,976,715	1,108,023
Changes in non-cash assets and liabilities		
Decrease (increase) in due from the Government of Canada	20,358	(13,833)
Decrease (increase) in accounts receivable	199,382	(42,354)
Increase (decrease) in accounts payable	269,833	186,732
Increase (decrease) in payroll benefits payable	(33,943)	(116,144)
Increase (decrease) in due to the Government of Canada	425,067	(21,373)
Increase (decrease) in pensions	37,600	41,400
Increase (decrease) in deferred revenue	-	(66,480)
Increase (decrease) in post employment benefits	167,083	52,837
Increase (decrease) in accrued payroll liabilities	(42,786)	(64,360)
Decrease (increase) in prepaid expenses	(19,200)	14,755
	1,023,394	(28,820)
Cash provided by (used in) operating transactions		
Capital transactions		
Acquisition of tangible capital assets	(94,559)	(521,309)
Financing transactions		
Repayment of long term debt	(773,122)	(863,764)
Increase (decrease) in cash and cash equivalents	2,132,428	(305,870)
Cash and cash equivalents at beginning of year	4,215,783	4,521,653
Cash and cash equivalents at end of year (Note 4)	\$ 6,348,211	\$ 4,215,783

Yellowknife Catholic Schools
 (Yellowknife Public Denominational District Education Authority)

Consolidated Statement of Accumulated Surplus

For the period ended June 30,	2018	2017
Operating Fund Surplus		
Operating fund surplus, beginning of year	\$ 56,597	\$ 339,253
Annual surplus (deficit)	178,705	(688,102)
Transfer from investment in tangible capital assets	930,329	411,052
Transfer from (to) decentralized budget accumulated surplus	(177,431)	(5,606)
Operating fund surplus, end of year	\$ 988,200	\$ 56,597
<i>Transfer from Investment in Tangible Capital Assets consists of:</i>		
Amortization	\$ 1,798,010	\$ 1,796,125
Capital acquisitions	(94,559)	(521,309)
Debenture principal repayment	(773,122)	(863,764)
	\$ 930,329	\$ 411,052
Investment in Tangible Capital Assets		
Investment in tangible capital assets, beginning of year	\$ 41,443,636	\$ 41,854,688
Amortization	(1,798,010)	(1,796,125)
Capital acquisitions	94,559	521,309
Debenture principal repayment	773,122	863,764
Investment in tangible capital assets, end of year	\$ 40,513,307	\$ 41,443,636
Decentralized Budget Accumulated Surplus		
Decentralized budget accumulated surplus, beginning of year	\$ 275,792	\$ 270,186
Transferred from (to) operating fund surplus	177,431	5,606
Decentralized budget accumulated surplus, end of year	\$ 453,223	\$ 275,792
Total Accumulated Surplus	\$ 41,954,730	\$ 41,776,026

Yellowknife Catholic Schools

(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2018

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 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, maintenance shop and 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, 2018

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, long term debt, payroll benefits payable, due to the Government of Canada and accrued payroll liabilities.

Yellowknife Catholic Schools

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Notes to Consolidated Financial Statements

June 30, 2018

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 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.

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2018

2. Significant Accounting Policies (continued)

(f) Revenue Recognition (continued)

Government Transfers (continued)

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, 2018

2. Significant 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 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 YCS are not included even if custody of the funds is held by YCS. Examples of excluded funds might be student clubs or associations for which YCS 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 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, 2018

2. Significant 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 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, 2018.

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2018

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

(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

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Notes to Consolidated Financial Statements

June 30, 2018

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, 2018.

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 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.

Operations and Maintenance: pertains to the operation and maintenance of all YCS buildings and maintenance shop facilities.

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

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.

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2018

3. Future Accounting Changes

Restructuring Transactions, Section PS 3430

This new section establishes standards on how to record assets, liabilities, revenues and expenses related to *restructuring transactions as well as disclosure requirements for the recipient and transferor*. This Section applies to fiscal years beginning on or after April 1, 2018. Earlier adoption is permitted. The impact of the transition to these accounting standards is being reviewed by management.

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.

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.

4. Cash and Cash Equivalents

	2018	2017
Cash	\$ 6,348,211	\$ 4,215,783

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.

Yellowknife Catholic Schools
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Notes to Consolidated Financial Statements

June 30, 2018

8. Accounts Receivable

	Accounts Receivable	AFDA	Net 2018	Net 2017
Due from GNWT	\$ 35,775	\$ -	\$ 35,775	\$ 263,563
Due from WSCC	-	-	-	2,136
Due from other	77,156	-	77,156	48,523
Due from related parties	5,868	-	5,868	3,959
Total	\$ 118,799	\$ -	\$ 118,799	\$ 318,181

9. Inventories

YCS does not have any material inventories.

10. Accounts Payable and Accrued Liabilities

	2018	2017
Accrued interest	\$ -	\$ 3,821
Damage deposits	1,611	3,262
Due to GNWT	5,435	1,004
Due to WSCC	13,245	-
Other - fire liability	273,836	-
Trades payable	580,853	597,060
	\$ 874,980	\$ 605,147

11. Deferred Revenue

YCS does not have any deferred revenue.

12. Contribution Repayable

YCS does not have any contribution repayable.

Yellowknife Catholic Schools
(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2018

13. Due from and to the Government of Canada

	Accounts Receivable		AFDA		Net 2018		Net 2017	
Receivables								
GST receivable	\$	112,451	\$	-	\$	112,451	\$	132,809
Payables								
GST payable	\$	21,381	\$	-	\$	21,381	\$	11,685
Remittances		415,371		-		415,371		-
	\$	436,752	\$	-	\$	436,752	\$	11,685

14. Capital Lease Obligations

YCS does not have any capital lease obligations.

15. 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, 2018.

Effective May 1, 2013 indeterminate teaching and non-unionized 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.

Yellowknife Catholic Schools
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Notes to Consolidated Financial Statements

June 30, 2018

15. Pensions (continued)

(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 2018 calendar year is \$55,900 (2017 - \$55,300).

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 2017/2018 Yellowknife Catholic Schools contributed \$1,477,634 (\$1,535,319 in fiscal 2016/2017) in respect of DB accruals.

Yellowknife Catholic Schools
 (Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2018

15. Pensions (continued)

(b) Defined Benefit Plan (continued)

The date of the most recent actuarial valuation of the Plan was June 30, 2017. 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.

Information about the Defined Benefit Plan and Supplementary Defined Benefit Pension Plan as at June 30, 2018 is as follows:

(d) 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

Yellowknife Catholic Schools
 (Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2018

15. Pensions (continued)

(e) Accrued benefit obligations

	<i>Pension Plan</i>	<i>Supplementary Plan</i>	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

(f) Funded status

	<i>Pension Plan</i>	<i>Supplementary Plan</i>	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 of limit on assets	(1,653,600)	-	(1,653,600)
Accrued benefit asset (liability) after limit on assets	\$ -	\$ (138,900)	\$ (138,900)

(g) Determination of pension cost

	<i>Pension Plan</i>	<i>Supplementary Plan</i>	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

Yellowknife Catholic Schools
 (Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2018

15. Pensions (continued)

Information about the Defined Benefit Plan and Supplementary Defined Benefit Pension Plan as at June 30, 2017 is as follows:

(h) Plan assets

	Pension Plan	Supplementary Plan	2017
Fair value, beginning of year	\$ 13,112,900	\$ -	\$ 13,112,900
Expected return on plan assets	643,900	-	643,900
Employer contributions	1,752,100	-	1,752,100
Employee contributions	1,413,400	-	1,413,400
Employee prior service contributions	-	-	-
Benefit payments and expenses	(773,900)	-	(773,900)
Experience (loss) gain	106,700	-	106,700
Fair value, end of year	\$ 16,255,100	\$ -	\$ 16,255,100

(i) Accrued benefit obligations

	Pension Plan	Supplementary Plan	2017
Balance, beginning of year	\$ 12,881,900	\$ 74,100	\$ 12,956,000
Current service cost	2,637,700	38,800	2,676,500
Interest cost on accrued benefit obligation	681,000	1,400	682,400
Employer prior service cost	-	-	-
Employee prior service cost	-	-	-
Benefit payments and expenses	(773,900)	-	(773,900)
(Gains) / losses on accrued benefit obligation	(38,000)	12,100	(25,900)
Balance, end of year	\$ 15,388,700	\$ 126,400	\$ 15,515,100

Yellowknife Catholic Schools
 (Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2018

15. Pensions (continued)

(j) Funded status

	Pension Plan	Supplementary Plan	2017
Plan surplus (deficit)	\$ 866,400	\$ (126,400)	\$ 740,000
Unrecognized (gains) losses	255,600	25,100	280,700
<i>Accrued benefit asset (liability) before limit on assets</i>	1,122,000	(101,300)	1,020,700
<i>Impact on limit of assets</i>	(1,122,000)	-	(1,122,000)
Accrued benefit asset (liability)	\$ -	\$ (101,300)	\$ (101,300)

(k) Determination of pension cost

	Pension Plan	Supplementary Plan	2017
Current service cost	\$ 1,224,300	\$ 38,800	\$ 1,263,100
Interest on accrued benefit obligation	37,100	1,400	38,500
Expected return on plan assets	-	1,200	1,200
Amortization of losses/ (gains)	31,000	-	31,000
Extraordinary items	-	-	-
Change in valuation allowance	459,700	-	459,700
Pension expense	\$ 1,752,100	\$ 41,400	\$ 1,793,500

(l) Actuarial assumptions

	2018	2017
Discount rate - pension plan	4.75%	4.50%
Discount rate - supplementary plan	1.20%	1.20%
Expected return on plan assets - pension plan	4.75%	4.50%
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%
	100% of the CPM 2014 table *	100% of the CPM 2014 table *
<i>Mortality table</i>		
Expected average remaining services lifetime (EARSL) - pension plan	13.6 Years	13.7 Years
Expected average remaining services lifetime (EARSL) - supplementary plan	9.8 Years	10.7 Years

* 2018 - 100% of the 2014 Canadian Pensioners' Public Sector Mortality Table with projection scale CPM-B;
 2017 - 100% of the 2014 Canadian Pensioners' Private Sector Mortality Table with projection scale CPM-B.

Yellowknife Catholic Schools

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Notes to Consolidated Financial Statements

June 30, 2018

15. Pensions (continued)

(m) Plan assets consist of:

	2018	2017
Fixed income securities	60%	60%
Equity securities	40%	40%

16. Long Term Debt

	2018	2017
VersaBank (formerly Pacific and Western) debenture facilities number 2, 3, and 4, repayable in monthly installments of \$68,016, including interest at 5.73%, final installment was paid in March 2018.	\$ -	\$ 662,630

Government of the Northwest Territories debenture, repayable in monthly installments of \$10,000 including interest. Interest rate consistent with GNWT cost of borrowing at a current rate of 1.80% (2017 - 1.20%). If rates do not change the final installment will be due in 2024.	732,131	842,623
	\$ 732,131	\$ 1,505,253

The debenture are repayable annually as follows:

2019	\$ 111,825
2020	113,156
2021	114,540
2022	115,922
2023 and thereafter	276,688
	\$ 732,131

The debentures are registered.

Interest expense on long term debt included in operations and maintenance expenses is \$20,755 (2017 - \$76,250).

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June 30, 2018

17. 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

An extrapolation of the valuation results was performed as at March 31, 2017 to June 30, 2018, based on the benefit provisions as at March 31, 2018. The effective date of the next actuarial valuation has not been determined. The liabilities are actuarially determined as the present value of the accrued benefits at February 17, 2017 and the results extrapolated to June 30, 2018. The values presented below are for all the benefits under the Compensated Absences and Termination Benefits for the consolidated Government.

Reconciliation of Accrued Benefit Obligation

	Severance and removal	Compensated absences	2018	2017
Accrued benefit obligation, beginning of year	\$ 824,367	\$ 699,627	\$ 1,523,994	\$ 753,218
Current service cost	48,814	38,488	87,302	49,428
Interest cost	25,066	21,053	46,119	22,708
Benefits paid	(17,626)	(42,928)	(60,554)	(19,300)
Plan amendments	(222,587)	(446,552)	(669,139)	-
Actuarial gains/losses	4,698	-	4,698	717,940
Accrued benefit obligations, end of year	662,732	269,688	932,420	1,523,994
Unamortized net actuarial gain/loss	185,975	(145,258)	40,717	(717,940)
Accrued benefit liability	\$ 848,707	\$ 124,430	\$ 973,137	\$ 806,054

Yellowknife Catholic Schools

(Yellowknife Public Denominational District Education Authority)

Notes to Consolidated Financial Statements

June 30, 2018

17. Post Employment Benefits and Compensated Absences (continued)

Benefits Expense

	Severance and removal	Compensated absences	2018	2017
Current service cost	\$ 48,814	\$ 38,488	\$ 87,302	\$ 49,428
Interest cost	25,066	21,053	46,119	22,708
Amortization of net actuarial (gain)/loss	5,215	84,303	89,518	
Plan amendment	4,698		4,698	
Benefit expense, end of year	\$ 83,793	\$ 143,844	\$ 227,637	\$ 72,136

The discount rate used to determine the accrued benefit obligation was an average of 3.80%, (2017 - 3.3%).
The expected payments during the next five fiscal years are:

	Severance and removal	Compensated absences	Total
2019	\$ 173,677	\$ 54,265	\$ 227,942
2020	108,197	31,294	139,491
2021	70,998	21,533	92,531
2022	55,579	19,889	75,468
2023	44,675	16,298	60,973
Total	\$ 453,126	\$ 143,279	\$ 596,405

18. 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, 2018

19. Tangible Capital Assets

	Cost	Additions	Disposals	Amortization	Accumulated Amortization	Net Book Value, June 30, 2018	Net Book Value June 30, 2017
Land and Improvements	\$ 1,838,825	\$ -	\$ -	\$ -	\$ -	\$ 1,838,825	\$ 1,838,825
Equipment	463,113	-	-	55,763	253,965	209,148	264,913
Buildings and Portables							
Career and Technical Centre	2,878,913	-	-	73,888	1,031,714	1,847,199	1,921,087
Central Services offices	953,899	94,559	-	41,700	618,668	429,790	376,931
Ecole St. Joseph School	37,333,024	-	-	958,888	13,414,628	23,918,396	24,924,410
Ecole St. Patrick High School	12,292,334	-	-	321,853	6,793,751	5,498,583	5,773,312
Tallah Building	621,027	-	-	15,757	89,106	531,921	547,678
Weledeh Catholic School	12,557,840	-	-	330,161	5,586,268	6,971,572	7,301,733
	66,637,037	94,559	-	1,742,247	27,534,135	39,197,461	40,845,151
	\$ 68,938,975	\$ 94,559	\$ -	\$ 1,798,010	\$ 27,788,100	\$ 41,245,434	\$ 42,948,889

Yellowknife Catholic Schools

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Notes to Consolidated Financial Statements

June 30, 2018

20. Prepaid Expenses and Deposits

	2018	2017
Prepays	\$ 58,558	\$ 39,354

21. GNWT Assets Provided At No Cost

YCS does not have any GNWT assets provided at no cost.

22. Contractual Obligations

YCS has entered into agreements for, or is contractually committed to, the following expenses payable subsequent to June 30, 2018.

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 2019. YCS has various contracts for anti-virus software, courier services, elevator maintenance, employee assistance, PRI phone service, photocopiers, and postage machines.

The future minimum payments are as follows.

	2019	2020	2021	2022	2023	Total
Anti-virus software	\$ 6,685	\$ 6,685	\$ 6,685	\$ 557	\$ -	\$ 20,612
Courier services	6,600	-	-	-	-	6,600
Elevator services	8,860	8,860	6,645	-	-	24,365
Employee assistance	7,682	-	-	-	-	7,682
Janitorial	582,133	582,133	-	-	-	1,164,266
PRI Lines	13,264	13,264	13,264	13,264	13,264	66,320
Photocopier	22,834	17,193	10,599	-	-	50,626
Postage machine	683	683	683	683	683	3,415
Student busing	343,006	-	-	-	-	343,006
	\$ 991,747	\$ 628,818	\$ 37,876	\$ 14,504	\$ 13,947	\$ 1,686,892

Yellowknife Catholic Schools

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Notes to Consolidated Financial Statements

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22. Contractual Obligations (continued)

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, were negotiated in the prior year. 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 2016 to June 2019.

As part of the collective agreement with the Northwest Territories Teachers' Association, there will be a wage re-opener in the fall of 2018.

23. Contingencies

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, 2018, there is still outstanding work to be done on the building and the insurance company has not finalized the insurance claim. The estimate of the insurance costs has not been completed. It is likely most of the costs will be covered by the insurance claim.

24. Related Parties

YCS has the following transactions with government and other government controlled organizations:

Due to related parties:

	2018	2017
Government of the Northwest Territories		
Department of Education, Culture and Employment	\$ 5,435	\$ -
Department of Infrastructure	-	1,004
Total due to related parties	\$ 5,435	\$ 1,004

Yellowknife Catholic Schools**(Yellowknife Public Denominational District Education Authority)****Notes to Consolidated Financial Statements**

June 30, 2018

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

	Accounts Receivable	AFDA	2018	2017
Government of the Northwest Territories				
Aurora College	\$ -	\$ -	\$ -	\$ 513
Department of Education, Culture and Employment	24,856	-	24,856	255,635
Department of Finance	10,920	-	10,920	7,416
	35,776	-	35,776	263,564
NWT Health & Social Services - Yellowknife Region	4,944	-	4,944	7,416
YK Education District #1	-	-	-	3,959
Sahtu Divisional Education Council	924	-	924	3,959
Total due from related parties	\$ 41,644	\$ -	\$ 41,644	\$ 278,898

Revenue from related parties:

	2018	2017
Government of the Northwest Territories		
Department of Education, Culture & Employment	\$ 20,692,811	\$ 19,391,577
Department of Municipal and Community Affairs	\$ 63,525	\$ 73,900
Department of Health and Social Services	\$ 12,265	\$ 12,731
Department of Environment & Natural Resources	\$ 16,000	\$ 12,000
Beaufort Delta Education Authority	\$ 15,000	\$ 30,000
Aurora College - Tallah building	\$ 119,974	\$ 118,051
NWT Health & Social Services Authority	\$ -	\$ 11,124
YK Education District No. 1	\$ -	\$ 5,159
Dettah District Education Authority	\$ 150,934	\$ 217,120
Sahtu District Education Authority	\$ 924	\$ -

Yellowknife Catholic Schools
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Notes to Consolidated Financial Statements

June 30, 2018

24. Related Parties (continued)

Expenses from related parties:

	2018	2017
Government of the Northwest Territories		
Department of Education, Culture & Employment	\$ 8,575	\$ -
Department of Infrastructure	\$ 2,824	\$ 1,984
Department of Finance - debenture	\$ 120,000	\$ 120,000
Department of Environment & Natural Resources	\$ 1,400	\$ -
NWT Health & Social Services	\$ 6,375	\$ -
Aurora College	\$ 800	\$ -
YK Education District No. 1	\$ 1,641	\$ -
Dehcho Divisional Educational Council	\$ 600	\$ -

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 YCS.

The budget figures presented are those approved by the Trustees of YCS on June 14, 2017 and have not been audited.

26. 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.

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Notes to Consolidated Financial Statements

June 30, 2018

27. Financial Instruments

YCS is exposed to credit, interest 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, 2018 is as follows:

	2018
Cash and cash equivalents	\$ 6,348,211
Due from Government of Canada	112,451
Accounts receivable	<u>118,799</u>
Maximum credit risk exposure	<u>\$ 6,579,461</u>

At March 31, 2018, the following accounts receivable were past due but not impaired.

Financial assets	30 days	60 days	90 days
Accounts receivable	<u>\$ 3,239</u>	<u>\$ -</u>	<u>\$ 22,173</u>

At March 31, 2018, YCS does not have any impaired accounts receivables.

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 March 31, 2018, receivables from three customers comprised 76% of the total outstanding accounts 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 \$732,131 (2017 - \$1,505,253) 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
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Notes to Consolidated Financial Statements

June 30, 2018

27. Financial Instruments (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. YCS has liquidity risk in accounts payable and accrued liabilities, payroll benefits payable, due to the Government of Canada, long term debt and accrued payroll liabilities of \$4,816,686 (2017 - \$4,971,637).

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	\$ 6,348,211	\$ -	\$ -	\$ -
Due from the government of Canada	112,451	-	-	-
Accounts receivable	118,799	-	-	-
Total assets	\$ 6,579,461	\$ -	\$ -	\$ -
Total assets - prior year	\$ 4,666,773	\$ -	\$ -	\$ -
Financial liabilities	Up to 6 months	6 months to 1 year	1 to 5 years	Over 5 years
Accounts payable and accrued liabilities	\$ 874,980	\$ -	\$ -	\$ -
Payroll benefits payable	172,841	-	-	-
Due to the Government of Canada	436,752	-	-	-
Long term debt	53,536	58,289	460,939	159,367
Accrued payroll liabilities	2,599,982	-	-	-
Total liabilities	\$ 4,138,091	\$ 58,289	\$ 460,939	\$ 159,367
Total liabilities - prior year	\$ 4,320,533	\$ 779,641	\$ 2,568,874	\$ 620,641
Net total	\$ 2,441,370	\$ (58,289)	\$ (460,939)	\$ (159,367)
Net total - prior year	\$ 346,240	\$ (779,641)	\$ (2,568,874)	\$ (620,641)

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
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Notes to Consolidated Financial Statements

June 30, 2018

28. Expenditures By Object

	2018 Budget	2018 Actual	2017 Actual
Amortization	\$ 1,770,000	\$ 1,798,010	\$ 1,796,125
Compensation	19,961,659	20,016,415	20,563,139
Interest on long term debt	27,038	20,755	76,250
Materials/freight	671,408	1,017,679	771,098
Services purchased/contracted	3,266,941	3,135,448	2,763,026
	\$ 25,697,046	\$ 25,988,307	\$ 25,969,638

29. Subsequent Events

There were no subsequent events that have taken place between June 30, 2018 and the date the audit report was signed.

30. Comparative Figures

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

Yellowknife Catholic Schools

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Notes to Consolidated Financial Statements

June 30, 2018

31.ECE Contributions

	2018	2017
Original contribution	\$ 19,593,033	\$ 18,424,022
SSI	103,000	-
Additional JK classroom materials	15,000	-
Weledeh debenture adjustments	(215,000)	-
Additional funding for JK implementation	146,000	-
Termination benefits	380,448	-
Mentorship release time	12,584	-
Regular contribution	20,035,065	18,424,022
Aboriginal language	141,000	59,000
After school program subsidy	11,931	-
DELFP	42,000	40,000
Extra French funding	20,250	24,700
French language funding	280,500	365,700
JK Funding	100,000	-
<i>Labour Market Agreement for Persons with Disabilities</i>	43,000	-
Official language	4,565	-
Self regulation	14,500	7,000
4 Plus funding	-	100,000
4th R training	-	840
Other	-	76,066
Preschool and 4Plus subsidy	-	62,300
Secondment	-	161,749
YK Family Centre	-	40,500
TOTAL	\$ 20,692,811	\$ 19,361,877

32.GNWT Other Contributions

	2018	2017
Department of MACA		
Active After School	\$ 45,900	\$ 48,900
Regional youth handgames	17,625	25,000
Department of Health and Social Services		
<i>Drop the Pop</i>	12,265	12,731
Department of Environment & Natural Resources		
Take a Kid Trapping	16,000	12,000
TOTAL	\$ 91,790	\$ 98,631

Yellowknife Catholic Schools
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Notes to Consolidated Financial Statements

June 30, 2018

33. Contingent Assets

YCS does not have any contingent assets.

34. 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:

	2019	2020	2021	2022 and beyond	Total
Tallah Building	\$ 110,253	\$ 110,253	\$ 110,253	\$ -	\$ 330,759

YCS has entered a rental agreement with Aurora College for the rental of the Tallah Building. The lease agreement expires on June 30, 2021.

35. Payroll Liabilities

	2018	2017
Teachers - Northwest Territories Teachers' Association	\$ 2,098,034	\$ 2,144,352
Non-Teacher - Union of Northern Workers	501,948	498,416
	\$ 2,599,982	\$ 2,642,768

Yellowknife Catholic Schools
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Schedule 1
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 2018	Budget 2018	Total 2017
Salaries									
Teachers	\$9,228,505	\$1,552,621	\$ -	\$ -	\$ 396,051	\$ -	\$11,177,177	\$11,187,914	\$11,182,335
Instruction assistants	-	1,279,425	-	-	-	-	1,279,425	1,046,489	1,523,776
Non-instructional	1,174,715	204,592	272,093	1,180,844	122,830	-	2,955,074	2,648,599	2,873,132
Board honoraria	-	-	-	67,894	-	-	67,894	67,512	65,227
	10,403,220	3,036,638	272,093	1,248,738	518,881	-	15,479,570	14,950,514	15,644,470
Employee Benefits									
Employee benefits	3,180,634	1,028,980	77,420	178,539	61,346	-	4,526,919	4,974,145	4,851,961
Leave and termination benefits	9,926	-	-	-	-	-	9,926	37,000	66,708
	3,190,560	1,028,980	77,420	178,539	61,346	-	4,536,845	5,011,145	4,918,669
Services Purchased/Contracted									
Advertising/publishing	5,394	-	-	30,049	31,989	-	67,432	61,600	51,575
Communication	47,151	(48)	6,243	35,347	-	-	88,693	73,800	73,740
Contracted services	171,213	-	635,174	2,340	10,474	-	819,201	1,365,500	1,246,021
Maintenance & repairs	3,777	-	372,506	-	13,818	-	390,101	289,000	247,081
Other	172,839	-	13,170	31,696	-	-	217,705	363,240	253,759
Professional/technical	3,504	151,708	-	31,362	33,088	-	219,662	240,001	54,017
Rental/leases	39,629	-	-	10,181	-	-	49,810	41,500	40,242
Student transportation	410,626	2,052	-	-	-	-	412,678	5,000	5,157
Travel	2,689	-	-	31,577	-	-	34,266	33,800	34,663
Utilities: Electricity	-	-	425,737	-	-	-	425,737	441,000	413,441
Heating	-	-	303,983	-	-	-	303,983	256,000	246,679
Water/sewage	-	-	106,180	-	-	-	106,180	96,500	96,651
	856,822	153,712	1,862,993	172,552	89,369	-	3,135,448	3,266,941	2,763,026
Materials/Freight									
Materials	670,342	72,674	-	24,325	240,788	-	1,008,129	660,908	765,904
Freight	9,550	-	-	-	-	-	9,550	10,500	5,194
	679,892	72,674	-	24,325	240,788	-	1,017,679	671,408	771,098

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	Administration	Indigenous Languages (Schedule 3)	Transfers & Others	Total 2018	Budget 2018	Total 2017
Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,798,010	\$ 1,798,010	\$ 1,770,000	\$ 1,796,125
Debenture Interest	-	-	-	-	-	20,755	20,755	27,038	76,250
	-	-	-	-	-	1,818,765	1,818,765	1,797,038	1,872,375
Total	\$15,130,494	\$ 4,292,004	\$ 2,212,506	\$ 1,624,154	\$ 910,384	\$ 1,818,765	\$25,988,307	\$25,697,046	\$25,969,638

Yellowknife Catholic Schools
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Schedule 2
Detail of Inclusive Schooling Expenditures

For the period ended June 30, 2018

	Staff Development	Intervention Strategies	Assistive Technology	Early Childhood	Magnet Facilities	General Inclusive Schooling	Total
Salaries							
Consultants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 114,470	\$ 114,470
Non-instructional	-	204,592	-	-	-	-	204,592
Support assistants	-	1,225,421	-	-	54,004	-	1,279,425
Teachers	36,163	1,299,078	-	-	102,910	-	1,438,151
	36,163	2,729,091	-	-	156,914	114,470	3,036,638
Employee Benefits	14,825	932,933	-	-	49,466	31,756	1,028,980
Services Purchased/Contracted							
Communication	-	-	-	(48)	-	-	(48)
Professional/technical	71,508	78,682	-	1,518	-	-	151,708
Student transportation	-	2,052	-	-	-	-	2,052
	71,508	80,734	-	1,470	-	-	153,712
Materials/Freight	5,303	48,682	15,578	-	3,111	-	72,674
Total	\$ 127,799	\$ 3,791,440	\$ 15,578	\$ 1,470	\$ 209,491	\$ 146,226	\$ 4,292,004

Yellowknife Catholic Schools
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Schedule 3
Indigenous Language/Culture Program Expenditures

For the period ended June 30, 2018

	Student Instruction	Teaching/ Learning Resources	Total
Salaries			
Teachers	\$ 396,051	\$ -	\$ 396,051
Employee Benefits	61,346	-	61,346
Services Purchased/Contracted			
<i>Elders - honorarium</i>	-	122,830	122,830
Maintenance and repairs	13,818	-	13,818
Printing and publishing	-	31,989	31,989
Professional development	33,088	-	33,088
Student transportation	10,474	-	10,474
	57,380	154,819	212,199
Materials/Freight	177,352	63,436	240,788
Total	\$ 692,129	\$ 218,255	\$ 910,384

Yellowknife Catholic Schools
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Schedule 4
Indigenous Language Materials

For the period ended June 30, 2018

	July 1, 2017 to March 31, 2018	April 1, 2018 to June 30, 2018	Total
Revenue			
Secretary of State Funding Aboriginal Languages	\$ 141,000	\$ -	\$ 141,000
Expenditures			
Salary and benefits	46,524	-	46,524
Supplies and materials	99,918	19,835	119,753
	146,442	19,835	166,277
Surplus (deficit)	\$ (5,442)	\$ (19,835)	\$ (25,277)

Yellowknife Catholic Schools
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Schedule 5
French Language Programs

For the period ended June 30, 2018

	Contribution from GNWT	Commitment from YCS	Actual Expenditures	(Over) under Expenditures
Bilateral Agreement Funding				
Special Projects				
Consultant - Immersion/Core French	\$ 60,000	\$ 87,000	\$ 225,238	\$ (78,238)
Core French (salary and benefits)	100,000	182,000	260,760	21,240
French cultural activities	4,000	5,000	9,589	(589)
French resources	11,000	8,000	98,311	(79,311)
Late Immersion Salary	-	-	129,281	(129,281)
Late Immersion Training	-	-	12,714	(12,714)
Late immersion Camp	-	-	1,985	(1,985)
Literacy (salary and benefits)	56,000	65,000	173,012	(52,012)
Professional development	4,000	8,000	17,518	(5,518)
Teacher assistant (salary and benefits)	45,500	30,000	78,337	(2,837)
Total	\$ 280,500	\$ 385,000	\$ 1,006,745	\$ (341,245)
Regular GNWT Funding				
Core French			\$ 533,664	
Immersion Program			1,451,601	
Total			\$ 1,985,265	

Yellowknife Catholic Schools

(Yellowknife Public Denominational District Education Authority)

Schedule 6**Student Success Initiative Projects**

For the period ended June 30, 2018

	Primary/ Elementary Project	Leadership Development	Total
Revenue			
Government of Northwest Territories - Department of Education, Culture and Employment	\$ 8,025	\$ 94,975	\$ 103,000
Expenditures			
Contracted services	-	71,508	71,508
Professional development	-	809	809
Substitute teacher wages	9,591	19,175	28,766
Supplies	-	2,164	2,164
	9,591	93,656	103,247
Surplus (deficit)	\$ (1,566)	\$ 1,319	\$ (247)



**YELLOWKNIFE EDUCATION
DISTRICT NO. 1**

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**ADMINISTRATION SCOLAIRE DE
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September 28, 2018

Honourable Caroline Cochrane
Minister of Education, Culture & Employment
Government of the Northwest Territories
P.O. Box 1320
YELLOWKNIFE NT X1A 2L9

Dear Minister Cochrane:

I am pleased to provide an electronic copy of Yellowknife Education District No. 1's (YK1) 2017-2018 Annual Report.

With six schools in Yellowknife, as well as providing Superintendency services to schools in Ndilo and Dettah, YK1 is a busy place, which is evidenced throughout this report.

This report is also available online at yk1.nt.ca

I hope you enjoy seeing and reading how YK1 fulfills its motto of Educating for Life!

Sincerely,

A handwritten signature in black ink that reads "John Stephenson".

John Stephenson
Chairperson

cc. Metro Huculak, Superintendent
File

/mg



Yellowknife Education District No. 1 (YK1)
Annual Report
2017-2018 School Year
September 28, 2018



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Purpose of the Annual Report

The Yellowknife Education District No. 1 (YK1) Annual Report for the 2017-2018 school year was prepared in compliance with the *Financial Administration Act* that requires NWT Education Bodies to report on their operations, compliance to educational directives, and implementation of activities and initiatives in line with the 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: 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 2017-2018 Operating Plan that was approved by the Minister on August 18, 2017 and tabled in the Legislative Assembly on March 9, 2018.

Yellowknife Education District No. 1 Operating Environment

School Profiles and Student Enrolment

Yellowknife Education District No. 1 consists of six schools that housed approximately 2,043 students in 2017-2018 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 Wííłídeh 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 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 (EJHS) 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 (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 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 (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, automotives, culinary arts and esthetics
- ESJF offers Indigenous culture programming and camps including Wííłídeh language instruction
- The school has a successful Sports Academy and extra-curricular 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.
- 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 below provides an overview of the 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 2017-2018.

School	Community	Grades Offered	Student Enrolment (FTE) ¹	Teaching Staff (PY) ²
Mildred Hall	Yellowknife	JK-8	256.0	18.3
École J.H. Sissons	Yellowknife	JK-5	323.5	24.0
École William McDonald	Yellowknife	6-8	240.0	16.4
N.J. Macpherson	Yellowknife	JK-5	297.5	21.5
Range Lake North	Yellowknife	JK-8	288.0	22.2
École Sir John Franklin	Yellowknife	9-12	638.0	33.75

Total Enrollment: 2,043.0

Table 2: Student enrolment (FTE) by school and by grade as of September 30, 2017.

School	Grades														
	JK	K	1	2	3	4	5	6	7	8	9	10	11	12	
MHS	21.0	26.0	23.0	25.5	22.0	26.0	26.5	24.0	30.0	32.0	-	-	-	-	256.0
EJHS	47.0	62.0	48.0	50.0	41.5	40.0	34.0	1.0	-	-	-	-	-	-	323.5
EWMS	-	-	-	-	-	-	-	92.0	83.0	65.0	-	-	-	-	240.0
NJM	32.0	37.0	51.5	55.0	45.5	34.0	42.5	-	-	-	-	-	-	-	297.5
RLN	27.0	17.5	26.5	28.0	30.0	29.0	46.0	31.0	24.0	29.0	-	-	-	-	288.0
ESJF	-	-	-	-	-	-	-	-	-	-	150.0	145.25	155.25	187.5	638.0
	127.0	142.5	149.0	158.5	139.0	129.0	149.0	148.0	137.0	126.0	150.0	145.25	155.25	187.5	Total 2,043.0

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 enrollment for the 2017/2018 school year was **2,043.0**. Of those students, **648.75 (31.8%)** 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 Enrollment

School	Enrollment	Indigenous Enrollment (%)
MHS	256.0	185 (72.3%)
EJHS	323.5	25 (7.7%)
NJM	297.5	88 (29.6%)
RLN	288.0	63 (21.9%)
EWMS	240.0	46 (19.2%)
ESJF	638.0	241.75 (37.9%)
Total	2,043.0	648.75 (31.8%)

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
1,476 (64%)	636 (28%)	130 (6%)	31 (1.5%)

*Total registrations is equal to **2,273.0**. This number is different from FTE which is **2,043.0**.

Support for YK1 schools is allocated based on programming and student needs. District-wide criteria is 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 36 years. Our largest demographic are teachers of five years or less experience (approximately 32%) while our smallest demographic are teachers over 15 but less than 20 years (approximately 9%). Approximately 16% 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 2,043 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 2015 for a term of three years.

Chairperson: John Stephenson

Vice Chairperson: Allan Shortt

Trustees:

Terry Brookes

Jay Butler

Tina Drew

Rajiv Rawat

Satish Garikaparathi

Administration

Superintendent of Education: Metro Huculak

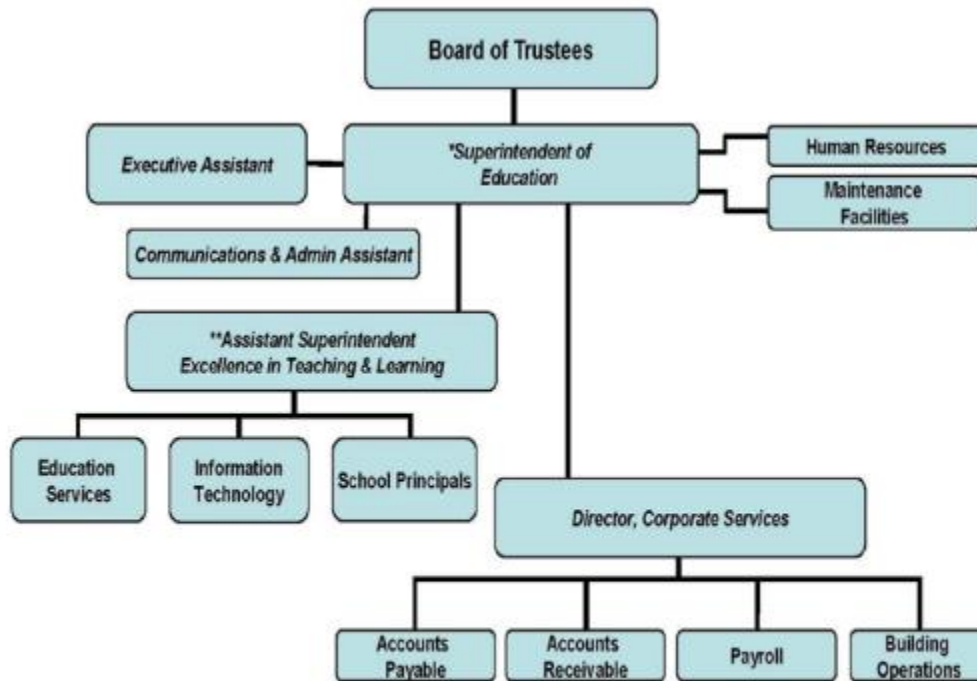
Assistant Superintendent: Ed Lippert

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 this is an election year, training will be held for new Trustees the week of November 4 and new Trustees will have an opportunity to attend a Trustee Orientation in Edmonton sponsored by the Alberta School Board (ASBA). Special times will be set for further training on policy, budget and curriculum for those 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 below describes the status of DEC meetings that were planned for the completed school year.

Table 6: DEC Meetings Schedule.

Meeting Number	Planned Date	Planned Location	Did the meeting take place as planned?
1	Sep. 12, 2017	Board Office	Yes
2	Oct. 10, 2017	Board Office	Yes
3	Nov. 14, 2017	Board Office	Yes
4	Dec. 12, 2017	Board Office	Yes
5	Jan. 9, 2018	Board Office	Yes
6	Feb. 13, 2018	Board Office	Yes
7	Mar. 13, 2018	Board Office	Yes
8	Apr. 10, 2018	Board Office	Yes
9	May 8, 2018	Board Office	Yes
10	June 12, 2018	Board Office	Yes

Language, Culture and Identity

Outlined below are achievements on programs and activities implemented to support the development of language, culture and sense of identity.

Indigenous Education Coordinator	
Priorities in the 2017-2018 school year:	YK1 Strategic Priority, <i>To ensure all students and staff are engaged in Indigenous languages, perspectives, and culture-based education</i> , and Key Result, “To integrate culturally relevant learning into instructional programming”, support the position of an Indigenous Language Coordinator to ensure implementation of all facets of the Education, Culture and Employment Department’s Indigenous Language and Culture-Based Education Directive.
Achieved results:	<ul style="list-style-type: none"> • YK1 maintained the position of Indigenous Education Coordinator to perform the following duties according to the Aboriginal Language and Culture Based Education (ALCBE) Directive (2004) and the YK1 Strategic Priority: <ul style="list-style-type: none"> ○ Hired and supervised Indigenous Education Support Workers ○ Supervised the Dene Kede facilitator ○ Hired an outside oral language facilitator to provide professional development (PD) for Indigenous Language Instructors, K to 12, in Mildred Hall School and École Sir John Franklin School ○ Organized key cultural experiences in all schools (N=6) , co-facilitated by Elders and Knowledge Keepers in the classroom setting ○ Organized grade specific Indigenous Language and Culture camps for grades K to 9 highlighting Dene Kede themes ○ Provided culture-based PD days throughout the school year <ul style="list-style-type: none"> ▪ Feedback from school administrators and staff was positive and constructive, with some recommendations provided for future PD days. Recommendations include providing: <ul style="list-style-type: none"> • strategies on implementing the 94 Truth and Reconciliation Calls to Action in the classroom • a variety of activities representing different seasons of the year • teachers with a balance between the practical (hands-on experiences) and philosophical approaches to Indigenous Language and Culture-Based Education ○ All Principals reviewed and ensured the Dene Kede curriculum was integrated into JK to 9 long range, unit and day plans

Dene Kede Facilitator	
Priorities in the 2017-2018 school year:	YK1 Strategic Priority, <i>To ensure all students and staff are engaged in Indigenous languages, perspectives, and culture-based education</i> , and Key Result, “To engage all students in Indigenous cultural experiences”,



Achieved results:	<p>support the position of an expert facilitator to co-facilitate camps and to support the provision of experiences in schools.</p> <ul style="list-style-type: none"> • 100% (N=6) of schools participated in culture camps and/or cultural experiences co-facilitated by the Dene Kede facilitator • 100% (N=6) of schools utilized the facilitator to support teachers in the integration of Indigenous culture into Dene Kede programming • Feedback from administrators and staff was positive and constructive. Some recommendations included: <ul style="list-style-type: none"> ○ Increasing the frequency of classroom visits by the facilitator ○ The addition of a dedicated Elder position to collaborate with the facilitator ○ Transition planning for the eventual retirement of the current facilitator and Elders
--------------------------	---

Indigenous Language Programming

Priorities in the 2017-2018 school year:	YK1 Strategic Priority, <i>To ensure all students and staff are engaged in Indigenous languages, perspectives, and culture-based education</i> , and Key Result, “To increase the offerings of the Wííłídeh language”, support the oral Wííłídeh language classes offered.
Achieved results:	<ul style="list-style-type: none"> • 100% of grades K – 8 at Mildred Hall School received daily Indigenous language instruction <ul style="list-style-type: none"> ○ Grades K – 6: 105 minutes per week ○ Grades 7 – 8: 245 minutes per week • Multi-grade level Indigenous language instruction at École Sir John Franklin High School was provided in both semesters <ul style="list-style-type: none"> ○ Grades 9 – 11 received 75 hours of instruction for 3 credits

Elders in School

Priorities in the 2017-2018 school year:	YK1 Strategic Priority, <i>To ensure all students and staff are engaged in Indigenous languages, perspectives, and culture-based education</i> , and Key Result, “To engage all students in Indigenous cultural experiences”, support the Elders in School program utilized in all schools.
Achieved results:	<ul style="list-style-type: none"> • 100% (N=6) of schools utilized Elders in School budget from ECE to support Indigenous cultural experiences to the extent that funding allowed

Indigenous Culture Support Workers

Priorities in the 2017-2018 school year:	YK1 Strategic Priority, <i>To ensure all students and staff are engaged in Indigenous languages, perspectives, and culture-based education</i> , and Key Result, “To engage all students in Indigenous cultural experiences”, support cultural support worker positions that ensure students are supported academically, culturally, socially and emotionally.
Achieved results:	<ul style="list-style-type: none"> • Funds were obtained to hire two Cultural Support Workers. One was placed at Mildred Hall School and the other was placed at École Sir John Franklin High School.



Indigenous Language and Culture Special Projects

Priorities in the 2017-2018 school year:	YK1 Strategic Priority, <i>To ensure all students and staff are engaged in Indigenous languages, perspectives, and culture-based education</i> , and Key Result, “To engage all students in Indigenous cultural experiences”, support special projects developed and implemented outside of regular programming.
Achieved results:	<ul style="list-style-type: none"> • A draft of a traditional story retold and illustrated by Richard Van Camp and Carla Gilday was produced • The Indigenous Language and Culture Resource Library was maintained and new resources added • The Indigenous Honour Celebration was held on June 9th, 2018, to recognize the achievement of Indigenous graduates

Health, Wellness and Student Support

Outlined below are achievements on programs and activities implemented to support health and wellness of our students and teachers, meet diverse needs of our learners, and create an inclusive learning environment.

Physical Literacy

Priorities in the 2017-2018 school year:	YK1 Strategic Priority, <i>To ensure students engage in healthy lifestyles and respectful, caring relationships</i> , and Key Result, “To increase student participation in physical activities”, and MDI results support Physical Literacy programming.
Achieved results:	<p>Based on data collected through the EDI and MDI, a District - wide focus on Physical Literacy has been mandated in YK1 Strategic Priorities, 2016 - 2019. In response to this mandate, YK1 schools have each been tasked with implementation of daily organized physical activities such as “Morning Wake - Up”, “After School Activity Program”, and Sport and Fitness Academies.</p> <ul style="list-style-type: none"> • 100% (N=6) of schools implemented daily physical activity programming before and/or after school on a voluntary basis. This programming includes, but it not limited to, extracurricular team sports, yoga, snow boarding, hiking, jigging, canoeing, noon-hour walking club, etc. • 33% (N=2) of schools, École William McDonald School and Mildred Hall School, offer daily morning activities for all students and staff (Morning Wake-up and Daily Physical Activity) as part of the regular school day. • 100% (N=6) of schools provide specialised sport and fitness education through Sport and Fitness Academies • 100% (N=6) of school physical education teachers participated in Sport North sponsored training (e.g. LGBTQ2+ inclusion in sports, coaching clinics)

- 100% (N=6) of schools included Traditional Games in physical education programming in grades 4 – 12.

Positive Behaviour Intervention and Support – Soutien au comportement positif (PBIS-SCP)

Priorities in the 2017-2018 school year:

YK1 Strategic Priority, *To ensure students engage in healthy lifestyles and respectful, caring relationships*, and Key Result, “To promote positive relationships, resiliency and good citizenship”, support the Positive Behaviour Intervention and Support – *Soutien au comportement positif* (PBIS-SCP) structure that is in place district-wide.

Data collected at the school level, including incident reporting as outlined in the Safe School Plans, was used to inform school initiatives that supported student behaviour and wellness initiatives. Examples of these initiatives include YWCA GirlSpace¹, Peacemaker Program², Pink Shirt Day³, and school counsellor facilitated pro-social groups.

¹<https://ywcacanada.ca/en/pages/young/girlspace>

²<https://www.casa-stpete.org/youth,peacemaker>

³<https://www.pinkshirtday.ca/>

Achieved results:

- 100% (N=6) of schools implemented PBIS-SCP
- 100% (N=6) of schools reported to the district office, monthly bullying data using the PBIS-SCP structure
- 100% (N=6) of schools provided programming and initiatives in response to the data collected through PBIS-SCP
- 100% of schools provided in-school PBIS-SCP training for new staff and refresher training for all returning staff.

Self-Regulation

Priorities in the 2017-2018 school year:

YK1 Strategic Priority, *To ensure students engage in healthy lifestyles and respectful, caring relationships*, and Key Results, “To promote positive relationships, resiliency and good citizenship”, and “To increase the success of all students, reflecting the diversity of the school population”, support a variety of initiatives, resources and programs.

Self-regulation was promoted through the use of specialized furniture and devices such as noise-cancelling headphones that allowed students to be ready to learn. Success of the use of these materials was measured through data that was collected at the classroom and school level by the Teacher, Program Support Teacher and Administrator through academic, behavior and incident reports. School-Based Support Teams met regularly to develop plans to address issues identified through analysis of the data.

Achieved results:

- 100% (N=6) of schools utilized and/or purchased specialized furniture and equipment for classrooms and calming spaces
- 100% (N=6) of schools counsellors implemented and/or supported teachers with a variety of programs for students including:
 - Mind-Up <https://mindup.org/>
 - Incredible Flexible You <http://www.theincredibleflexibleyou.com/>
 - Skill-Streaming <http://www.skillstreaming.com/>



- 100% (N=6) of schools utilized and/or accessed programs and strategies including:
 - Book clubs sponsored by ECE
 - Zones of Regulation
 - Use of visuals e.g. schedules
 - Provision of calming spaces
- 33% (N=6) of schools worked with an outside professional to support implementation of self-regulation strategies

YK1 Participation in Health and Wellness Initiatives

Priorities in the 2017-2018 school year:

YK1 Strategic Priority, *To ensure students engage in healthy lifestyles and respectful, caring relationships*, and Key Result, “To promote positive relationships, resiliency and good citizenship”, support district participation in events that promote equity, community, inclusion and safety for students

Achieved results:

- At the École Sir John Franklin High School , the following programs and strategies were in place:
 - Magnanimous Advocates Generating Mental Awareness (MAGMA), a student-led group focused on promoting mental health awareness
 - Support groups for students including the Gay-Straight Alliance and the Rainbow Coalition
 - Weekly availability of the Public Health Nurse in the school’s health room (Falcon Health Haven)
- 100% (N=4) of schools with Grades 6-12 accessed training provided by ECE and other agencies including:
 - Applied Suicide Intervention Skills Training (ASIST)
 - Mental Health First Aid
 - Talking About Mental Illness (TAMI)
 - Strategies for Healthy Youth Relationships (The Fourth R)
- 100% (N=6) of schools utilized on-site school counsellors who worked collaboratively with the School-based Support Teams (SBST) to address student needs, and to provide one-on-one, small group, and classroom support
- 100% (N=5) of schools, JK to 5 and JK to 8, utilized Early Development Instrument (EDI) and Middle Development Instrument (MDI) data to inform School Improvement Plan (SIP) goals and initiatives
- 80% (N=5) of schools with Grades 4-6 accessed the ECE training for the Health and Wellness Curriculum

Inclusive Schooling

Priorities in the 2017-2018 school year:

YK1 Strategic Priority, *To ensure all students receive programming which responds to their diverse learning needs in a respectful and inclusive manner*, and Key Result, “To increase the level of competence among teachers in their ability to deal with diverse needs”, support plans and initiatives that were put in place to align with the ECE Inclusive Schooling Directive

Achieved results:

- 100% (N=13) of school administrators received one full day of PD with an outside professional to:



- Understand their role in promoting and supporting inclusive practices in their schools
- Implement and support the SBST in their schools
- Ensure the completion of class reviews
- 100% (N=12) of Program Support Teachers (PST) received PD with an outside professional on supporting and collaborating with teachers in planning for diversity
 - 100% (N=12) of PSTs, paired with a classroom teacher, co-planned and co-taught a unit based on Response to Intervention (RTI) and Universal Design for Learning (UDL) planning principles

Teaching and Learning

Outlined below are achievements on programs and activities implemented to support excellence in teaching and professional development of our educators.

Professional Learning Communities

Priorities in the 2017-2018 school year:	YK1 Strategic Priority, <i>To ensure all students reach their highest level of learning</i> , and Key Result, “To increase the competence among teachers in their ability to deal with diverse needs”, support Professional Learning Communities (PLC) in all schools.
Achieved results:	<ul style="list-style-type: none"> ● 100% (N=6) of schools scheduled time in teachers’ timetables, ranging from 60 – 80 minutes/week, for PLCs <ul style="list-style-type: none"> ○ Feedback from administrators and staff was positive and constructive. Recommendations included: <ul style="list-style-type: none"> ▪ maintaining PLC time in the schedule ▪ ensuring protocols are developed within PLCs for accountability and optimal collaboration ▪ increasing focus on data-informed decisions on instruction (analysis of Diploma Exams, Alberta Achievement Tests, district and classroom assessments)

Collaborative Professional Development

Priorities in the 2017-2018 school year:	YK1 Strategic Priority, <i>To ensure all students reach their highest level of learning</i> , and Key Results, “To increase the competence among teachers in their ability to deal with diverse needs” and “To increase student success in Mathematics and Science”, support PD initiatives across the district.
Achieved results:	<ul style="list-style-type: none"> ● 83% (N=6) of schools utilized a collaborative approach to PD based on the Spiral of Inquiry Model (Kaser & Halbert, 2017) ¹ in some/all of the following topics: Math, Science Literacy, Planning for Inclusion and Collaborative Inquiry. The Spiral of Inquiry Model is one that supports teachers working collaboratively to investigate their practice around

shared questions involving research, implementation and testing of new ideas, followed by reflection on results

¹Retrieved from: <http://c21canada.org/wp-content/uploads/2016/10/Spiral-Playbook.pdf>

- 100% (N=4) of JK to 8 and JK to 5 schools with English programming participated in Math residencies three times throughout the year
 - Several themes emerged from teacher reflection data:
 - Deeper understanding of the math
 - Improved teaching
 - Use of manipulatives
 - Value of school-based collaborative teams for PD
 - 100% (N=4) of JK to 8 and JK to 5 schools with English programming participated in Science Literacy Inquiry five times throughout the year
 - Several themes emerged from teacher reflection data:
 - Increased student engagement and enjoyment
 - Access points for all learners
 - Value of authentic experiences:
 - Cultural
 - Hands-on
 - Real-world application
 - 100% (N=12) of PST/teacher partnerships participated in Inclusion and Academic Achievement PD by co-planning and co-teaching a unit and/or lesson based on templates from the outside inclusion expert.
 - Several themes emerged from PST/teacher reflection data:
 - More PD in the use of specific models/templates including²:
 - Backward Design
 - Universal Design for Learning
 - Inclusive Classroom Purpose Planner
 - 4 Block Literacy Support Model
 - Planning Pyramid
 - Curriculum IEP Planner
- ²Retrieved from: <https://blogsomemoore.com>
- 100% (N=30) of JK to 3 English program teachers created collaborative inquiry questions on topics including:
 - Inquiry and Play-based programming in JK/K, Writers' Workshop, Outdoor Classroom, Guided Inquiry in primary classrooms, Documentation of Learning in Kindergarten, and Number Sense routines in primary classes
 - Several themes emerged from teacher reflection data:
 - Collaborative inquiry has a strong impact in developing and changing instructional practices
 - Collaboration on shared inquiry between schools should be continued
 - Shifting to inquiry models of teaching supports all students
 - 16% (N=32) of secondary school teachers participated in three ECE training days for Disciplinary Literacy. The same teachers met at the

secondary school three times to share results and plan strategies for implementation in their classrooms

- A common theme emerged from teacher reflection data on this approach:
 - New instructional strategies supported improved reading and writing for students specifically in Science and English (poetry)

Second Language Oral Proficiency in French and Wííłídeh

Priorities in the 2017-2018 school year:

YK1 Strategic Priorities, *To ensure all students reach their highest level of learning* and Key Result, “To increase the offerings of the Wííłídeh language”, support PD in oral second-language acquisition utilizing the Neurolinguistic approach. An outside expert in this approach facilitated workshops for teachers who deliver language programs in French (Intensive/Post-intensive French) and Wííłídeh.

Achieved results:

French:

- 100% (N=5) of Intensive and/or Post-Intensive teachers completed the Neurolinguistic Summer Institute Part 1 or 2
- 100% (N=8) of Intensive, Post-Intensive, and Core French teachers participated in an additional four PD sessions on the Neurolinguistic approach over the school year

Wííłídeh:

- 100% (N=3) of Indigenous Language instructors participated in four PD sessions on the Neurolinguistic approach over the school year

Several themes emerged from both Wííłídeh and French teacher reflections:

- PD and resources that were provided supported classroom instruction
- Shared desire for ongoing and follow up PD on the Neurolinguistic approach

Technology Integration

Priorities in the 2017-2018 school year:

YK1 Strategic Priority, ***To ensure all students reach their highest level of learning***, supports PD for integration/use of technology in our classrooms as an instructional strategy.

Achieved results:

- 100% of selected teacher participants (N=14) were in-serviced by a Google facilitator in the use of curriculum integration tools including: Technological Pedagogical and Content Knowledge (TPACK), Substitution, Augmentation, Modification, Redefinition (SAMR), and HyperDocs
 - Post in-service the teachers were surveyed:
 - 100% of participants indicated the facilitator was knowledgeable
 - 79% indicated the facilitator’s examples were helpful
 - 71% indicated the examples were educationally relevant

Student Outcomes and Success

Outlined below are results on programs and activities implemented to support academic achievement and to improve student attendance.

<i>Inclusion and Academic Achievement Utilizing an Inquiry Approach – Math (EN)</i>	
Priorities in the 2017-2018 school year:	YK1 Strategic Priority, <i>To ensure all students reach their highest level of learning</i> , and Key Result “To increase student success in Mathematics and Science”, supports a school residency based approach with an outside consultant throughout the school year. Teachers administered the YK1 Northern Lights Assessments to students in the English stream. Information gathered was used for informing instruction and for measuring student learning/achievement. The Northern Lights Assessments were developed for YK1 by the consultant and supported through PD and training.
Achieved results:	<p>YK1 Northern Lights Assessment Results:</p> <ol style="list-style-type: none"> Number Sense (administered twice/year) <ul style="list-style-type: none"> Students meeting expectations (summative results): <ul style="list-style-type: none"> Kindergarten: 81% (N=48) Grade 1: 75% (N=64) Grade 2: 66% (N=83) Grade 3: 85% (N=85) Fractions (administered once/year following instruction) <ul style="list-style-type: none"> Students were assessed on procedural knowledge and rationale for their responses. Analysis of the results across Grades 4 to 6 indicated many students demonstrated proficiency in procedural knowledge but were less proficient in providing rationale. Students meeting expectations (summative results) in procedural understanding: <ul style="list-style-type: none"> Grade 4: 67% (N=80) Grade 5: 61% (N= 109) Grade 6: 61% (N=104) Students meeting expectations (summative results) in communicating rationale: <ul style="list-style-type: none"> Grade 4: 42% (N=80) Grade 5: 56% (N= 109) Grade 6: 29% (N=104) Algebra (administered once/year following instruction) <ul style="list-style-type: none"> This was a pilot assessment for Grades 7 (N=39) and 8 (N=95). Since this assessment was not piloted in all grade 7 and grade 8 classrooms, data for results is unavailable.
<i>Inclusion and Academic Achievement Utilizing an Inquiry Approach – Science (EN, FR)</i>	
Priorities in the 2017-2018 school year:	YK1 Strategic Priority, <i>To ensure all students reach their highest level of learning</i> , and Key Result, “To increase student success in Mathematics and Science”, support the Science Literacy initiatives in English (EN) and French (FR).

Achieved results:	<ul style="list-style-type: none"> • Assessment of student learning in Science (EN): <ul style="list-style-type: none"> ○ Based on assessment data collected by teachers throughout the school year, 90% of students (Grades 4 to 9) showed improvement in science knowledge, inquiry, and problem-solving • Assessment of student learning in Science (FR): <ul style="list-style-type: none"> ○ Based on assessment data collected by teachers throughout the school year, 96% of students (Grades 1 to 5) showed improvement in science knowledge, inquiry, and problem-solving
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Inclusion and Academic Achievement – Planning for Diversity

Priorities in the 2017-2018 school year:	YK1 Strategic Priority, <i>To ensure all students receive programming which responds to their diverse learning needs in a respectful and inclusive manner</i> , supports Program Support Teachers and classroom teachers in a mentor/mentee planning partnership facilitated by an outside inclusion expert.
Achieved results:	<ul style="list-style-type: none"> • 100% (N=6) of PST/Teacher pairs planned and delivered a lesson or sequence of lessons in the mentee’s classroom using models that supported inclusion and included access points for all learners

Inclusion and Academic Achievement – Disciplinary Literacy

Priorities in the 2017-2018 school year:	YK1 Strategic Priority, <i>To ensure all students reach their highest level of learning</i> , supports teacher participation from École Sir John Franklin School (ESJF) in the ECE initiative, Disciplinary Literacy. Five teachers from several departments were included on the team during 2017-2018.
Achieved results:	<ul style="list-style-type: none"> • All participating teachers (5) learned and used the disciplinary literacy approach to deconstruct text and make thinking visible. The strategies teachers implemented included: <ul style="list-style-type: none"> ○ Cognitive dimension ○ Personal and social ○ Theme exploration ○ Talking to the Text ○ Think Aloud • Several themes emerged from teacher feedback on student learning including: <ul style="list-style-type: none"> ○ Students showing greater engagement with a variety of texts including digital and other media ○ Students showing improved thinking about texts as they utilized the strategies ○ Students demonstrating improved comprehension of texts from a variety of disciplines

Academic Achievement in Second Language Oral Proficiency (French and Wííłídeh)

Priorities in the 2017-2018 school year:	YK1 Strategic Priority, <i>To ensure all students reach their highest level of learning</i> and Key Result, “To increase the offerings of the Wííłídeh
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<p>Achieved results:</p>	<p>language”, support second language instruction for oral proficiency in Intensive/Post-Intensive French and Wííłídeh.</p> <p>Intensive/Post-Intensive French:</p> <ul style="list-style-type: none"> • 75% (N=57) of Grade 6 students were proficient as assessed by formal oral interview • 71% (N=34) of Grade 7 students were proficient as assessed by formal oral interview • 61% (N=33) of Grade 8 students were proficient as assessed by formal oral interview • 100% (N=12) of Grade 9 students were proficient as assessed by formal oral interview • 81% (N=16) of Grade 10 students were proficient as assessed by formal oral interview • 83% (N=6) of Grade 11 students were proficient as assessed by formal oral interview • 83% (N=6) of Grade 12 students were proficient as assessed by formal oral interview <p>Wííłídeh:</p> <ul style="list-style-type: none"> • 100% (N=16) successfully completed an Indigenous language 3-credit course at the secondary school
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Student Attendance and Alternative Learning Options

<p>Priorities in the 2017-2018 school year:</p>	<p>YK1 Strategic Priorities, <i>To ensure all students reach their highest level of learning</i> and <i>To ensure all students receive programming which responds to their diverse learning needs in a respectful and inclusive manner</i> support alternative learning options and strategies to improve student attendance and achievement.</p>
<p>Achieved results:</p>	<ul style="list-style-type: none"> • Alternative learning options that were available to students included: <ul style="list-style-type: none"> ○ Night School programming for 121 students in Grades 9 to 12. ○ Route 51 Learning Institute (an Alternative Learning School) for 102 students in Grades 9 to 12. ○ French Immersion for students from JK to Grade 12. This program was provided to 417 students at three schools: École J.H. Sissons, École William McDonald School, and École Sir John Franklin High School ○ Intensive/Post-Intensive French for students from Grades 6 to 12. This program was provided to 199 students at three schools: École William McDonald School, Range Lake North School, and École Sir John Franklin High School ○ Wííłídeh language courses for students from Grades 4 to 10 was provided to 125 students at two schools: Mildred Hall School and École Sir John Franklin High School ○ Home Schooling was provided to 29 students in grades 1 – 12 ○ Credit recovery and flex-time scheduling for students from Grades 10 to 12 • Strategies that were in place in all schools (100%, N=6) to promote student attendance:



- Provision of transportation
- Supplements to nutritional requirements through breakfast/lunch programs
- Daily physical activities
- Regular communication between home and school *via* telephone, email, letters, and personal meetings
- Homeschooling
- Strategies in place to promote attendance at École Sir John Franklin High School only include alternative schooling options such as night school, Route 51 off campus alternative school, flex scheduling
- A strategy in place at Mildred Hall School and École Sir John Franklin High School is the hiring of Indigenous Student Support Workers to complement programming and cultural relevance

Human Resources Management

School Staff Recruitment and Retention

Yellowknife Education District No. 1 is responsible for ensuring that schools are resourced to meet the priorities and needs of students. Tables below provide details on budgeted and actual General School, Inclusive Schooling, and Aboriginal Language staff for the 2017-18 school year.

Table 7: Budgeted and Actual Person Years for General School Staff.

		General School Staff									
		Regional Office Administration	Teachers*	Consultants**	Secretaries	Custodians	Wellness Counsellors	Bus Drivers	Cooks	Other Staff***	Total
Budgeted	Regional Office	7.5	4.2	3	0	1.4	0	0	0	5	21.1
	<i>MHS</i>	0	21		1	2	0	0	0	0	24.0
	<i>EJHS</i>	0	24.5	1	1	1.75	0	0	0	0	28.25
	<i>EWMS</i>	0	16.4	0	1	2	0	0	0	0	19.4
	<i>NJM</i>	0	23.5	0	1	2	0	0	0	0	26.5
	<i>RLN</i>	0	20.5	0	1	1.75	0	0	0	0	23.25
	<i>ESJF</i>	0	33.5	0	2.5	5	0	0	0	0	41
	TOTAL	7.5	143.6	4	7.5	15.9	0	0	0	5	183.5
Actual	Regional Office	7.5	3.5	3	0	1.9	0	0	0	5	20.9
	<i>MHS</i>	0	18.3	0	1	1.5	0	0	0	0	20.8
	<i>EJHS</i>	0	24	1	1	1.75	0	0	0	0	27.75
	<i>EWMS</i>	0	16.4	0	1	2	0	0	0	0	19.4
	<i>NJM</i>	0	21.5	0	1	2	0	0	0	0	24.5
	<i>RLN</i>	0	22.2	0	1	1.75	0	0	0	0	24.95
	<i>ESJF</i>	0	33.75	0	2.5	5	0	0	0	0	41.25
	TOTAL	7.5	139.65	4	7.5	15.9	0	0	0	5	179.55

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

** Information technology staff and French education assistants

*** Maintenance staff

Table 8: Budgeted and Actual Person Years for Inclusive Schooling and Aboriginal Language Staff.

School	Inclusive Schooling (IS) Staff										Aboriginal Language (AL) Staff			
	Regional IS Coordinator		Program Support Teachers ³		Support Assistants		Wellness Counsellors		Magnet Facilities		Total IS Staff		Total AL Staff	
	<i>B</i> †	<i>A</i> **	<i>B</i>	<i>A</i>	<i>B</i>	<i>A</i>	<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	0.5	0.5	1	0	0	0	3.90	0	6.4	1.5	2.5	2.5
<i>EJHS</i>	0	0	0.9	0.9	2	2	0.5	0.5	0	0	3.4	3.4		
<i>ESJF</i>	0	0	3	2	8.5	8.5	1.25	1.75	0	4	12.75	16.25	0.75	1.75
<i>EWMS</i>	0	0	1.5	1.5	5	4	0.5	0.5	0	1	7	7		
<i>MHS</i>	0	0	2	2.3	8	9	1	1	0	0	11	12.3	4.55	4
<i>NJM</i>	0	0	2	2	4	4	0.8	0.8	0	0	6.8	6.8		
<i>RLN</i>	0	0	2	2	5.5	6.5	1	1	0	0	8.5	9.5		
TOTAL	1	1	11.9	11.2	34	34	5.05	5.55	3.9	5	55.85	56.75	7.8	8.25

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.

Table 9: Compliance of Program Support Teachers and Support Assistants staffing with the *Ministerial Directive on Inclusive Schooling*, by school.

	Program Support Teachers	Support Assistants	Where not in compliance:	
			Reason(s) for noncompliance	Strategies used to mitigate effects of noncompliance
<i>EJHS</i>	<input checked="" type="checkbox"/> Compliant <input type="checkbox"/> Noncompliant	<input checked="" type="checkbox"/> Compliant <input type="checkbox"/> Noncompliant		
<i>ESJF</i>	<input checked="" type="checkbox"/> Compliant <input type="checkbox"/> Noncompliant	<input checked="" type="checkbox"/> Compliant <input type="checkbox"/> Noncompliant		
<i>EWMS</i>	<input checked="" type="checkbox"/> Compliant <input type="checkbox"/> Noncompliant	<input checked="" type="checkbox"/> Compliant <input type="checkbox"/> Noncompliant		
<i>MHS</i>	<input checked="" type="checkbox"/> Compliant <input type="checkbox"/> Noncompliant	<input checked="" type="checkbox"/> Compliant <input type="checkbox"/> Noncompliant		
<i>NJM</i>	<input checked="" type="checkbox"/> Compliant <input type="checkbox"/> Noncompliant	<input checked="" type="checkbox"/> Compliant <input type="checkbox"/> Noncompliant		
<i>RLN</i>	<input checked="" type="checkbox"/> Compliant <input type="checkbox"/> Noncompliant	<input checked="" type="checkbox"/> Compliant <input type="checkbox"/> Noncompliant		



Staffing Actions

The table below illustrates staffing actions for all education staff in YK1 for the 2017-2018 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 10: Education Staffing Actions.

Staffing Actions 2017-2018	
New Hires	38
Internal mobility between DEAs	N/A
Exits	21

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

YK1 had more new hires than usual in 2017-2018 due to expanding French, Montessori and Junior Kindergarten programs. An increase in exits can be attributed to southern opportunities and the rising cost of living in Yellowknife. YK1 will continue its East Coast French recruitment tour early in the year as French positions are usually the only positions the district has difficulty filling. Attrition due to leaves, retirements and resignations result in minimal layoffs.

Completion of Staff Evaluations

All education staff is required to undergo evaluations as per Minister's *Direction on Evaluation and the Promotion of Professional Growth For Teachers in Northwest Territories Schools* (2004) and *Direction on Principal Growth and Evaluation in the Northwest Territories* (2012). Evaluations are important in developing individual staff growth plans. In the 2017-2018 school year, **39** education staff in Yellowknife Education District No. 1 underwent performance reviews. Table 11 shows details on the number of planned and actual evaluations of education staff who were in their evaluation year in 2017-2018.

Table 11: Education staff that underwent evaluations in 2017-2018 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	7	78%
EJHS	10	8	80%
EWMS	8	8	100%
NJM	13	12	92%
RLN	7	0	0%
ESJF	5	4	80%
Total	52	39	75%

Very high staff turnover rates at some schools can result in an increased number of annual evaluations due which can lead to backlog for newer principals.

Appendix A: Audited Financial Statements



Yellowknife District No.1 Education Authority

(Yellowknife Education District No. 1)

Financial Statements

June 30, 2018





Yellowknife District No. 1 Education Authority

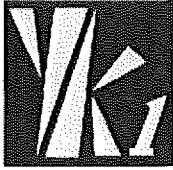
(the Authority)

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YELLOWKNIFE EDUCATION DISTRICT NO. 1
OF THE NORTHWEST TERRITORIES
ADMINISTRATION SCOLAIRE DE DISTRICT NO 1 DE YELLOWKNIFE
Box 788, Yellowknife, NT X1A 2N6
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Management Discussion and Analysis

June 2018

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
Allan Shortt, Vice Chairperson

Trustees:

Tina Drew
Jay Butler
Terry Brookes
Rajiv Rawat
Satish Garikaparthi

Active Committees include:

- Policy Committee
- Public Relations Committee
- Finance Committee

YK1 Core Strategies

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

YKI 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

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)

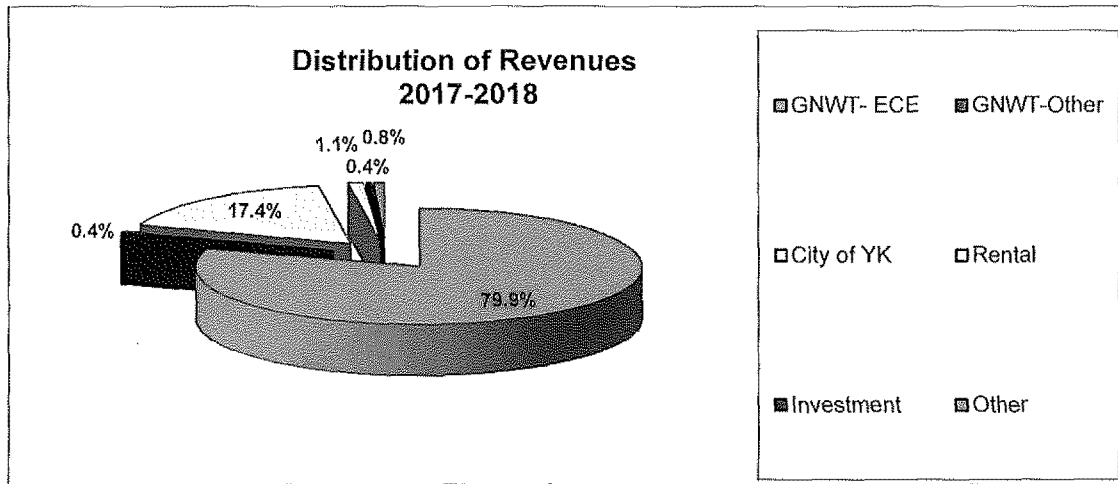
- École Sir John Franklin High School (ESJF) offers programming from Grades 9 to 12 in both English and French Immersion
- Core French and Post-Intensive French are offered from Grades 9 to 12
- ESJF has a dynamic Fine Arts program which includes music, band, choir, drama and visual arts
- The school offers an extensive trades curriculum and work experience program which includes industrial arts, automotives 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

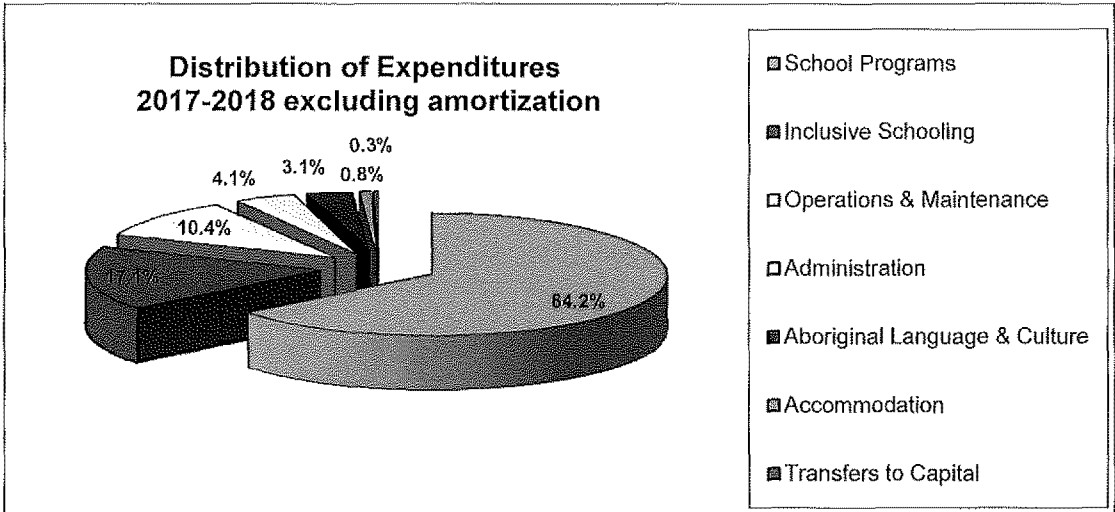
Financial Condition



Revenues

GNWT- ECE	28,702,014
GNWT-Other	144,390
City of YK	6,241,400
Rental	390,525
Investment	155,461
Other	273,883
Total Revenues	35,907,673

Funding from the Department of Education, Culture and Employment (ECE) makes up 79.9% of YK1's revenues. Property taxation revenue is 17.4% and the remainder is generated from investment income, Nordic Arms apartment rentals, superintendent services and parking lot rentals.



Expenses (excluding amortization)

School Programs	23,018,192
Inclusive Schooling	6,153,106
Operations & Maintenance	3,719,416
Administration	1,477,352
Indigenous Language & Culture	1,117,719
Accommodation	285,951
Transfers to Capital	119,790
Total Expenses	<u>35,891,526</u>

Expenditure allocations are based on the Department of Education, Culture and Employment's funding formula. 84.5% 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 Ricoh photocopiers.

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	2017/2018	2016/2017	Change
Operating	511,578	566,402	-54,824
Capital	904,165	904,165	0
Decentralized(Schools)	386,496	246,285	+140,211
<hr/>			
Total Accumulated Surplus	1,802,239	1,716,852	+85,387
<hr/>			
Unfunded by ECE :			
Leave and Termination Benefits	1,651,023	1,705,424	-54,401
	3,453,262	3,422,276	+30,986

The accumulated operating surplus decreased by \$54,824 and the decentralized surplus increased by \$140,211, the total change is an overall increase of \$85,387. The overall unrestricted surplus is 5% (\$1,802,239/\$35,606,554) of total 2017/2018 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.

YK1 has older schools that require replacement or renovation. ECE contracted Taylor Architects to complete a Technical Status Evaluation (TSE) of all of YK1 schools. YK1 paid \$120,000 for these (TSE) reports to be completed. The TSE information is required to get YK1 school renovations on the GNWT Capital Plan.

ECE has initiated the process for replacement of a new École J.H. Sissons. The schematic design for the new École J.H. Sissons has been completed by Taylor Architects.

YK1 continues to lobby ECE to have Mildred Hall School renovations completed.

Some of the District's schools are underutilized. YK1 participates in space-sharing with Commission Scolaire Francophone Territories Du Nord-Ouest (CSFTNO) and various other groups to fill some of these spaces.

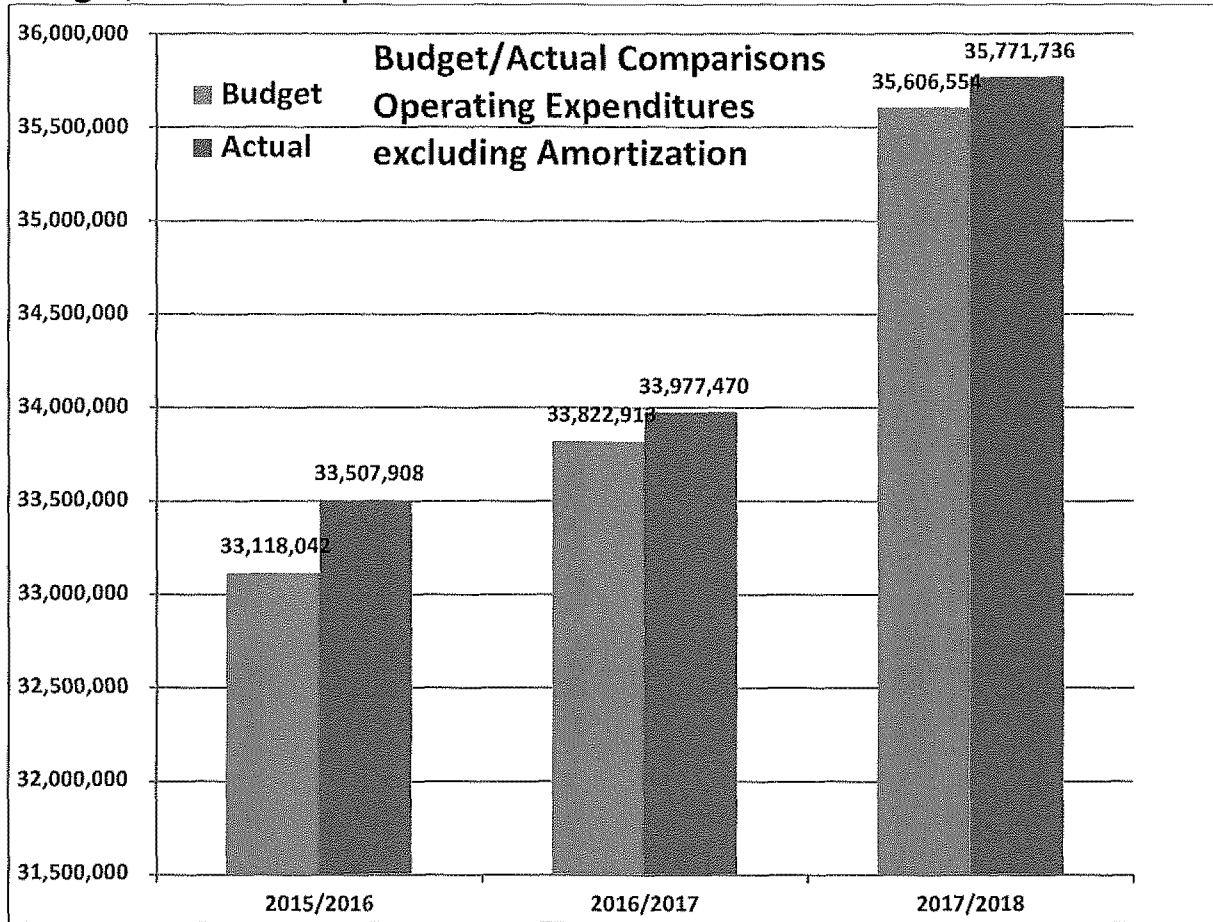
Restricted Reserves

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.

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	2017/2018	2016/2017	Change
Beginning Balance	422,037	336,450	+85,587
Utility Savings	30,518	215,376	-184,858
LED Lights Conversion	-99,759	-129,789	+30,030
Total LED Reserve	352,796	422,037	-69,241

Budget/Actual Comparisons



YK1 revenues are higher than budget by \$475,119 due to:

- ECE regular contributions revenues higher by \$92,356 due to Labour Market Agreement for Persons with Disabilities (LMAPD) funding of 67,000 and Average Salary adjustments
- ECE other contributions higher by \$42,456 due to additional funding for MHS Early Childhood Development and prior year preschool revenue accrual variances from actual paid
- Indigenous Languages revenues higher by \$121,000 due to increase in funding for language resource development from ECE
- French Revenue higher due to increased funding from ECE for library revitalization and French communication in the amount of \$80,648
- Custodial cost recovery from CSFTNO in the amount of \$19,713
- Portfolio Investment income higher by \$45,461 from previous years' due to interest rate increases
- GNWT other contributions higher by \$104,390 due to MACA funding for active after-school and youth outdoor activities, Department of Health and Social Services funding for Drop the Pop.

YK1 expenses variance highlights are:

- Amortization of fixed assets of \$914,776 was not considered when the budget was prepared
- School Programs has a positive variance of \$561,000 due to:
 - Lower Junior Kindergarten classes staffed (7) compared to budget (9),
 - lower than budget leave and termination benefits accrual change
 - Schools saved on their O&M and substitute costs, therefore their surpluses increased by \$140,211
- Inclusive Schooling costs are higher than budget due to additional Education Assistants for Junior Kindergarten classes
- Staff Accommodations expenses increased due to replacement of Nordic Arms Apartment roof replacement that cost \$137,000
- Operations and Maintenance costs are higher by \$561,000 due to:
 - Fuel costs higher by \$100,000 due to increase in price of fuel by 25% from prior year and colder longer winter;
 - Hazardous Materials Assessment costs of \$100,000, plus an accrual of \$100,000 for the maintenance shop abatement, which will take place August 2018 and summer 2019;
 - LED Lights conversion of the gymnasiums \$100,000;
 - Technical Status Evaluation of all YK1 Schools \$120,000.

Yellowknife Education District No	Enrolment		Enrolment		Teachers/ Admin/ PST		Early Childhood Instructors		Pupil/Teacher ratio	
	K-12 Sep-16	JK Sep-17	JK-12	JK-12 Jun-18	K-12	JK	K-12	JK	K-12	JK
School:										
Mildred Hall School	235.00	21.00	256.00	289.00	17.80	2.30	13.20	9.13		
JH Sissons	276.50	47.00	323.50	316.00	18.90	5.00	14.63	9.40		
William McDonald School	240.00	-	240.00	242.00	17.40	-	13.79			
NJ Macpherson School	265.50	32.00	297.50	297.00	19.00	4.00	13.97	8.00		
Range Lake North School	260.00	27.00	287.00	296.00	20.70	3.00	12.56	9.00		
Sir John Franklin High School	638.00	-	638.00	675.00	33.75	-	18.90			
Total District	1,915.0	127.0	2,042.0	2,115.0	127.55	14.30	15.01	8.88		

Overall enrolment increased by 73 students by the end of the year.

Summary and Outlook

In 2017-2018, YK1 faced many challenges including important decisions about the use of its facilities, the rollout of Junior Kindergarten, bussing and the Hazardous Material Assessment of all YK1 buildings.

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
- The District is transitioning from fluorescent lightbulbs to LED lightbulbs. This will be more environmentally sustainable and will save the District and ECE money in the long-term. All the outdoor lights and gymnasium lights are now LED lights.
- 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 conversation nights held at YK1 schools encouraged parents to speak about what programming they wanted to see at their schools

Foreseeable Challenges for 2018-2019

- The planning and implementation of the construction of a new École J.H. Sissons School. The site selection for the new school
- Board of Trustees election on October 15, 2018
- The Technical Status Evaluation has been completed by Taylor Architects for all YK1 schools. This information is required for ECE to include YK1 schools Capital Projects into the GNWT Capital Plan
- 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 2019
- The Abatement of Hazardous Building Materials of the maintenance shop in August 2018 and summer 2019
- 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 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 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

We have audited the accompanying consolidated financial statements of the Yellowknife District No. 1 Education Authority (the Authority), which comprise of the consolidated statement of financial position as at June 30, 2018, consolidated statements of operations, consolidated changes in net financial assets, and consolidated cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Independent Auditors' Report (continued)

Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the consolidated financial position of Yellowknife District No. 1 Education Authority as at June 30, 2018, and its consolidated financial performance and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Report on Other Legal and Regulatory Requirements

We further report in accordance with the *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 Yellowknife District No. 1 Education Authority, the financial statements are in agreement therewith and the transactions that have come under our notice, have, in all significant respects, been within the statutory powers of Yellowknife District No. 1 Education Authority.

Yellowknife, Northwest Territories
September 11, 2018

Crowe MacKay LLP

Chartered Professional Accountants



Yellowknife District No. 1 Education Authority

(the Authority)

Consolidated Statement of Financial Position

Statement 1

As at June 30,	2018	2017
	\$	\$
FINANCIAL ASSETS		
Cash (Note 4)	2,906,917	2,790,354
Portfolio Investments (Note 7)	5,060,814	5,031,812
Due from Government of Canada (Note 13)	179,015	166,457
Accounts Receivable (Note 8)	1,241,007	923,210
	9,387,753	8,911,833
LIABILITIES		
Accounts Payable and Accrued Liabilities (Note 10)	584,882	511,328
Payroll liabilities	4,699,310	4,399,028
Leave and Termination Benefits (Note 17)	1,651,023	1,705,424
Vacation payable	277,740	290,984
Deferred revenue (Note 11)	145,000	20,000
	7,357,955	6,926,764
NET FINANCIAL ASSETS	2,029,798	1,985,069
NON-FINANCIAL ASSETS		
Prepaid Expenses (Note 20)	96,832	133,540
Tangible Capital Assets (Note 19)	12,743,452	13,538,438
Inventories (Note 9)	28,406	20,280
	12,868,690	13,692,258
ACCUMULATED SURPLUS	14,898,488	15,677,327
Represented by:		
Operating Fund	511,579	566,402
Investment in Tangible Capital Assets	12,743,452	13,538,438
Decentralized Surplus	386,496	246,285
Capital Fund Reserve	904,165	904,165
LED Reserve	352,796	422,037
	14,898,488	15,677,327

Contractual Obligations (Note 22), Contingencies (Note 23)

Approved on behalf of the board:

Trustee Lina Drew

Trustee [Signature]



Yellowknife District No. 1 Education Authority

(the Authority)

Consolidated Statement of Operations

Statement 2

For the year ended June 30,	2018 Budget \$	2018 Actual \$	2017 Actual \$
REVENUE			
Government of the Northwest Territories			
Regular contributions	27,760,554	27,852,910	25,678,111
Other contributions	123,000	165,456	314,237
Indigenous languages	60,000	181,000	60,000
French revenue	422,000	502,648	523,000
Total ECE (Note 31)	28,365,554	28,702,014	26,575,348
GNWT other contributions (Note 32)	-	144,390	155,533
Other Education Bodies	40,000	172,712	107,590
Property tax requisitioned	6,231,000	6,241,400	6,062,772
Education authority generated funds			
Rental income	380,000	390,525	347,206
Portfolio investment income	110,000	155,461	63,047
Other	306,000	101,171	704,416
	796,000	647,157	1,114,669
Total revenue	35,392,554	35,907,673	34,015,912
EXPENDITURES			
School programs	23,601,487	23,018,192	22,185,439
Inclusive schooling	6,076,426	6,153,106	5,793,570
Staff accommodations	197,500	285,951	197,630
Operations and maintenance	3,162,804	3,719,416	3,327,864
Administration	1,459,541	1,477,352	1,395,138
Indigenous language/cultural programs	1,108,796	1,117,719	1,077,829
Amortization	-	914,776	982,742
Total operating expenditures	35,606,554	36,686,512	34,960,212
Operating deficit before other items	(214,000)	(778,839)	(944,300)
Other items			
Grant in-kind - GNWT Assets provided at no cost (Note 21)	-	45,843	1,361,287
Rent expense - GNWT Assets provided at no cost (Note 21)	-	(45,843)	(1,361,287)
Operating deficit	(214,000)	(778,839)	(944,300)
Opening accumulated surplus	-	15,677,327	16,621,627
Closing accumulated surplus	(214,000)	14,898,488	15,677,327



Yellowknife District No. 1 Education Authority

(the Authority)

Consolidated Statement of Changes in Net Financial Assets

Statement 3

For the ended June 30,	2018	2017
	\$	\$
Operating deficit	(778,839)	(944,300)
Acquisition of tangible capital assets	(119,792)	-
Amortization of tangible capital assets	914,776	982,742
	16,145	38,442
Acquisition of supplies inventories	(28,406)	(20,280)
Consumption of supplies inventories	20,280	26,865
Purchase of prepaid expenses	(96,830)	(133,540)
Use of prepaid expenses	133,540	147,714
	28,584	20,759
Increase (decrease) in net assets	44,729	59,201
Net asset at beginning of year	1,985,069	1,925,868
Net asset at end of year	2,029,798	1,985,069



Yellowknife District No. 1 Education Authority

(the Authority)

Consolidated Statement of Cash Flows

Statement 4

For the year ended June 30,	2018 \$	2017 \$
<i>Cash provided by (used in)</i>		
OPERATING TRANSACTIONS		
Operating deficit	(778,839)	(944,300)
Item not affecting cash:		
Amortization	914,776	982,742
Changes in non-cash assets and liabilities		
Decrease (increase) Due from Government of Canada	44,092	(77,353)
Decrease (increase) accounts receivable	(374,446)	646,102
Increase (decrease) accounts payable	73,556	218,795
Increase (decrease) payroll liabilities	300,282	1,035,623
Increase (decrease) leave and termination benefits	(54,401)	59,432
Increase (decrease) vacation payable	(13,244)	23,862
Increase (decrease) deferred revenue	125,000	(6,000)
Decrease (increase) prepaid expenses	36,708	14,174
Decrease (increase) inventories	(8,126)	6,584
CASH PROVIDED BY (USED FOR) OPERATING TRANSACTIONS	265,358	1,959,661
INVESTING TRANSACTIONS		
Disposition of portfolio investments	-	161,850
Acquisition of portfolio investments	(29,003)	-
CASH PROVIDED BY INVESTING TRANSACTIONS	(29,003)	161,850
CAPITAL TRANSACTIONS		
Acquisition of tangible capital assets	(119,792)	-
Proceeds of disposition of tangible capital assets	-	-
CASH USED FOR CAPITAL TRANSACTIONS	(119,792)	-
FINANCING TRANSACTIONS		
Repayment of capital lease obligation	-	-
Proceeds from capital lease obligation	-	-
CASH PROVIDED BY FINANCING TRANSACTIONS	-	-
INCREASE IN CASH AND CASH EQUIVALENTS	116,563	2,121,511
CASH AT BEGINNING OF YEAR	2,790,354	668,843
CASH AT END OF YEAR	2,906,917	2,790,354



Yellowknife District No. 1 Education Authority

(the Authority)

Consolidated Details of Expenditures

Statement 5

For the year ended June 30,	School Programs	Inclusive Schooling	Staff Accommodation	Operations and Maintenance	Administration	Indigenous Languages	Total 2018	Budget 2018	Total 2017
	\$	\$	\$	\$	\$	\$	\$	\$	\$
SALARIES									
Honoraria	-	-	-	-	69,324	-	69,324	75,095	70,275
Instructional assistants	1,169,350	2,148,954	-	-	-	244,484	3,562,788	4,133,174	3,173,447
Non-instructional staff	2,005,117	-	14,239	530,862	1,000,540	274,135	3,824,893	3,372,982	3,803,745
Teachers	14,688,063	2,776,582	-	-	31,828	183,021	17,679,494	16,542,245	17,114,484
	17,862,530	4,925,536	14,239	530,862	1,101,692	701,640	25,136,499	24,123,496	24,161,951
EMPLOYEE BENEFITS									
Employee benefits/allowances	2,204,213	919,189	930	105,129	131,452	114,764	3,475,677	4,737,801	3,363,561
Leave and termination benefits	(40,126)	(10,642)	-	(4,268)	(1,584)	2,219	(54,401)	-	59,432
	2,164,087	908,547	930	100,861	129,868	116,983	3,421,276	4,737,801	3,422,993
SERVICES PURCHASED									
Advertising and printing	-	-	-	-	22,541	-	22,541	32,800	31,270
Communication	77,163	750	-	6,827	30,002	-	114,742	91,300	108,547
Contracted services	290,159	186,275	-	278,682	-	107,673	862,789	848,790	874,922
Maintenance and repairs	58,509	31,679	163,149	826,208	11,208	15,381	1,106,134	638,627	856,097
Other	149,958	-	-	-	126,185	-	276,143	203,500	213,083
Professional and technical	473,958	28,137	-	105,766	20,635	53,661	682,157	495,900	779,335
Rentals and leases	171,708	-	-	-	4,485	-	176,193	173,576	147,199
Student transportation	418,844	15,547	-	-	-	8,734	443,125	733,000	474,391
Travel	71,804	323	-	-	-	678	72,805	150,000	71,666
Utilities									
Heating	-	-	50,242	730,125	-	-	780,367	735,000	649,308
Electricity	-	-	33,793	957,839	-	-	991,632	1,000,000	947,575
Water/Sewage	-	-	21,642	182,063	-	-	203,705	172,000	192,169
	1,712,103	262,711	268,826	3,087,510	215,056	186,127	5,732,333	5,274,493	5,345,562
MATERIALS									
Awards and student events	10,876	-	-	-	12,662	-	23,538	25,500	21,574
Freight	7,714	-	-	183	206	-	8,103	31,699	15,377
Materials and supplies	1,260,882	56,312	1,956	-	17,868	112,969	1,449,987	1,413,565	1,054,283
	1,279,472	56,312	1,956	183	30,736	112,969	1,481,628	1,470,764	1,091,234
AMORTIZATION									
	-	-	-	-	914,776	-	914,776	-	982,742
Total operating expenditures	23,018,192	6,153,106	285,951	3,719,416	2,392,128	1,117,719	36,686,512	35,606,554	35,004,482



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 2018 \$
SALARIES					
ALCBE Teachers	333,257	110,710	-	-	443,967
Instructional Assistants	84,590	128,866	-	-	213,456
Elders in Schools	-	-	-	44,217	44,217
	417,847	239,576	-	44,217	701,640
EMPLOYEE BENEFITS	74,762	42,221	-	-	116,983
SERVICES PURCHASED					
Professional and technical	-	-	53,661	-	53,661
Travel	678	-	-	-	678
Maintenance and repairs	660	-	-	14,721	15,381
Student travel	-	-	-	8,734	8,734
Contracted services	-	-	-	107,673	107,673
	1,338	-	53,661	131,128	186,127
MATERIALS					
Materials and supplies	24,994	22,054	62,550	3,371	112,969
Total operating expenditures	518,941	303,851	116,211	178,716	1,117,719



Yellowknife District No. 1 Education Authority

(the Authority)

Details of Inclusive Schooling Expenditures

Statement 7

For the year ended June 30,	Staff	Assistive	Student	General	Total
	Development	Technology	Resources	Inclusive	2018
	\$	\$	\$	\$	\$
SALARIES					
Regional Coordinator				126,176	126,176
Program support teachers			88,773	1,148,827	1,237,600
Teachers/Counsellor/Other			349,442	1,063,364	1,412,806
Support assistants			57,396	2,091,558	2,148,954
			495,611	4,429,925	4,925,536
EMPLOYEE BENEFITS					
			91,792	816,755	908,547
SERVICES PURCHASED					
Professional and technical	28,137	-			28,137
Communication			-	750	750
Travel	323				323
Student transportation				15,547	15,547
Maintenance and repairs		31,679		-	31,679
Contracted services			-	186,275	186,275
	28,460	31,679	-	202,572	262,711
MATERIALS					
Materials and supplies	14,600	-	25,985	15,727	56,312
	14,600		25,985	15,727	56,312
Total operating expenditures	43,060	31,679	613,388	5,464,979	6,153,106



Yellowknife District No. 1 Education Authority

(the Authority)

Report on Activities of Specific Programs

Statement 8

French Language Program

BILATERAL AGREEMENT FUNDING

For the year ended June 30, 2018

	Contribution from the Department \$	Commitment from the Authority \$	Expenses \$	Over (under) funding \$
Teacher Assistants (Salary)	35,000	35,000	77,681	(7,681)
Literacy Coach (Salary)	70,000	50,000	140,326	(20,326)
Intensive & PIF (Salary)	70,000	230,000	593,535	(293,535)
PIF (Elective courses at SJF)	25,000	5,000	24,708	5,292
Special Projects				
French Camps	38,000	7,000	36,443	8,557
Assessment, Intensive French	15,000	5,000	24,044	(4,044)
French Resources	46,000	10,000	67,191	(11,191)
Cultural Activities	12,000	3,000	6,517	8,483
Professional Development	31,000	9,000	54,372	(14,372)
Consultant	80,000	140,000	215,209	4,791
Library Revitalization				
Selection of Resources (Sub Costs)	3,600	2,400	4,068	1,932
Purchasing of Resources	21,000	14,000	35,458	(458)
Cataloguing and Shelving	5,400	3,600	14,418	(5,418)
Total	452,000	514,000	1,293,970	(327,970)



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	2018
	\$	\$	\$
Secretary of State (Heritage Canada)			
Revenue			
Contribution from federal government	181,000	-	181,000
Expenses			
Salaries and benefits	168,889	112,909	281,798
Other operating and maintenance	12,749	9,305	22,054
	181,638	122,214	303,852
Deficit, March 31	(638)	-	
Deficit, June 30	-	(122,214)	
Deficit	(638)	(122,214)	(122,852)



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,

2018
\$

Revenue

Government of the Northwest Territories	123,000
Contribution from the Authority	23,231
Surplus carry-over	(37,831)

Total revenue

108,400

Expenses

Salaries/Wages

Facilitator fees (including per diems)	57,932
Substitute teacher wages	50,145

Travel

Facilitator travel	323
--------------------	-----

Workshop expenses

-

Total expenses

108,400

Deficit

-



Yellowknife District No. 1 Education Authority

(the Authority)

Notes to Consolidated Financial Statements

June 30, 2018

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 consolidated 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 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.

b) Cash and Cash Equivalents

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



June 30, 2018

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.



Yellowknife District No. 1 Education Authority

(the Authority)

Notes to Consolidated Financial Statements

June 30, 2018

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

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, 2018

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.



Yellowknife District No. 1 Education Authority

(the Authority)

Notes to Consolidated Financial Statements

June 30, 2018

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 reasonable estimated.



June 30, 2018

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, 2018

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 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

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.



Yellowknife District No. 1 Education Authority

(the Authority)

Notes to Consolidated Financial Statements

June 30, 2018

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 budget accumulated surplus, capital fund reserve and the LED lights 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.



Yellowknife District No. 1 Education Authority

(the Authority)

Notes to Consolidated Financial Statements

June 30, 2018

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.

The Decentralized Surplus is the operating surpluses retained by the individual schools.

3. Future Accounting Changes

a) 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.



Yellowknife District No. 1 Education Authority

(the Authority)

Notes to Consolidated Financial Statements

June 30, 2018

4. Cash (Bank Indebtedness)

	2018	2017
	\$	\$
Cash	2,906,917	2,790,354

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.

7. Portfolio Investments

	2018	2017
	\$	\$
GIC Investment with CIBC (interest rate range from 1.75% to 2.85% and maturity range from November 18, 2019 to April 27, 2021)	3,038,282	3,010,704
GIC Investment with RBC Dominion Securities (interest rate range from 1.75% to 2.85% and maturity range from November 18, 2019 to April 27, 2021)	2,022,532	2,021,108
	5,060,814	5,031,812

The investments are recorded at amortized cost, which includes the cost plus any interest earned to June 30, 2018.



Yellowknife District No. 1 Education Authority

(the Authority)

Notes to Consolidated Financial Statements

June 30, 2018

8. Accounts Receivable

	2018 \$Net	2017 \$Net
Due from related parties (Note 24)	865,046	771,100
Due from Government of the Northwest Territories (Note 24)	138,692	47,720
Due from WSCC	-	-
Other	237,269	104,390
Total	1,241,007	923,210

Allowance for doubtful accounts at June 30, 2018 is \$nil (2017 \$nil).

9. Inventories

Inventory consists of computer equipment held for use for the next school year.

10. Accounts Payable and Accrued Liabilities

	2018 \$	2017 \$
Environmental liabilities (Note 35)	100,485	-
Accrued interest	25	24
Damage deposits	25,938	23,687
Due to Government of the Northwest Territories (Note 24)	7,621	389
Trade payable	450,813	487,228
Due to WSCC	-	-
	584,882	511,328



Yellowknife District No. 1 Education Authority

(the Authority)

Notes to Consolidated Financial Statements

June 30, 2018

11. Deferred Revenue

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

	2018	2017
	\$	\$
Tree of Peace	120,000	-
GNWT MACA - Youth Corps	10,000	20,000
Tides Canada	15,000	-
	145,000	20,000

12. Contribution Repayable

The Authority does not have any contribution repayable.

13. Due from the Government of Canada

Receivables	2018	2017
	\$	\$
GST Receivable	122,365	166,457
Projects on behalf of the Government of Canada	56,650	-
	179,015	166,457

14. Capital Lease Obligations

The Authority does not have any Capital Lease Obligations.



Yellowknife District No. 1 Education Authority

(the Authority)

Notes to Consolidated Financial Statements

June 30, 2018

15. Pension

The 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 \$3,025,811. 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 \$166,787 for January 2018, and \$165,077 for January 2017. The maximum monthly contributions is \$2,944 for January 2018, and \$2,914 for January 2017.

NEBS is an employer owned program and as such the Authority will be liable for its portion of any shortfall. The Plan serves 3,033 Employee Members and 99 Employer Members (total active, disabled and on leave 1,863).

As of January 1, 2018, the excess (deficiency) of actuarial value of net assets over actuarial present value of defined benefits is estimated to be \$24,000,000 - funded ratio 113% (2017 - \$18,500,000 and 110%) on a going concern valuation basis. The Plan had a solvency ratio deficiency of \$110,840,600 and a solvency ratio of 66%. 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, 2017, the NEBS Pension plan had an accumulated surplus of \$31,926,928.

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, 2018

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, 2018. The effective date of the next actuarial valuation is March 31, 2019. The liabilities are actuarially determined as the present value of the accrued benefits at March 31, 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 Authority.



Yellowknife District No. 1 Education Authority

(the Authority)

Notes to Consolidated Financial Statements

June 30, 2018

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

Changes in Obligation	Severance and Removal \$	Compensated Absences \$	2018 \$	2017 \$
Accrued benefit obligation				
beginning of year	1,282,136	447,470	1,729,606	1,645,992
Current period benefit cost	75,972	35,399	111,371	120,716
Interest accrued	35,431	14,553	49,984	47,683
Benefits payments	(61,830)	(156,941)	(218,771)	(161,489)
Actuarial (gain)/loss	(525,737)	62,493	(463,244)	24,184
Plan amendments	-	-	-	52,520
Accrued benefit obligation end of year	805,972	402,974	1,208,946	1,729,606
Unamortized net actuarial loss/(gain)	586,646	(144,569)	442,077	(24,184)
Total employee future benefits and compensated absences	1,392,618	258,405	1,651,023	1,705,422
Benefits Expense				
Current period benefit cost	75,972	35,399	111,371	120,716
Interest accrued	35,431	14,553	49,984	47,683
Amortization of net actuarial (gain)/loss	(8,677)	11,692	3,015	-
Plan amendments	-	-	-	52,520
Total benefits expense	102,726	61,644	164,370	220,919



Yellowknife District No. 1 Education Authority

(the Authority)

Notes to Consolidated Financial Statements

June 30, 2018

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 3.8% (2017 - 3.3%). The expected payments during the next five fiscal years are:

	Severance and Removal	Compensated Absences	Total
	\$	\$	\$
2019	128,667	52,462	181,129
2020	113,997	51,588	165,585
2021	107,149	49,977	157,126
2022	111,258	52,973	164,231
2023	122,924	59,458	182,382
2024-2028	450,776	245,018	695,794
Total	1,034,771	511,476	1,546,247

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, 2018

19. Tangible Capital Assets

	Cost \$	Accumulated Amortization \$	2018 Net Book Value \$	2017 Net Book Value \$
Land and improvements	1,299,476	-	1,299,476	1,299,476
School buildings				
Ecole Sir John Franklin	2,253,436	(1,135,789)	1,117,646	1,181,920
William McDonald	7,078,328	(6,370,495)	707,833	884,791
Mildred Hall	11,009,651	(6,301,915)	4,707,736	4,982,978
Range Lake North	8,215,859	(5,134,912)	3,080,948	3,286,344
N. J. Macpherson	5,329,162	(4,089,291)	1,239,870	1,376,329
Ecole J. H. Sissons	2,436,769	(2,436,769)	-	-
	36,323,205	(25,469,171)	10,854,033	11,712,362
Other buildings				
Administration office	1,070,827	(669,267)	401,560	428,331
Nordic Arms residence	595,205	(595,205)	-	-
Total land and buildings	39,288,713	(26,733,643)	12,555,069	13,440,169
Equipment and furnishings				
Schools	4,546,839	(4,384,184)	162,655	67,394
Playgrounds	149,972	(149,972)	-	-
Residences	64,045	(64,045)	-	-
Administration office	322,132	(322,132)	-	-
Vehicles	246,532	(220,802)	25,728	30,875
	5,329,520	(5,141,135)	188,383	98,269
	44,618,233	(31,874,778)	12,743,452	13,538,438



Yellowknife District No. 1 Education Authority

(the Authority)

Notes to Consolidated Financial Statements

June 30, 2018

20. Prepaid Expenses

	2018	2017
	\$	\$
Insurance	11,679	29,324
Professional Development	5,835	2,667
Materials and Supplies	23,860	23,329
Leases	20,655	-
WSCC	34,803	78,220
	96,832	133,540

21. GNWT Assets Provided at no Cost

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

	Cost	Accumulated Amortization	2018 Net Book Value	2017 Net Book Value
	\$	\$	\$	\$
Ecole Sir John Franklin	25,965,232	25,965,232	-	-
Ecole Sir John Franklin portable classrooms	419,724	317,447	102,277	112,767
N.J. Macpherson	1,413,831	379,757	1,034,074	1,069,427
	27,798,787	26,662,436	1,136,351	1,182,194
Deferred capital contributions				
Ecole Sir John Franklin	(1,442,500)	(1,442,500)	-	-
	26,356,287	25,219,936	1,136,351	1,182,194

Rent expense of \$45,843 (2017 - \$1,361,287) was offset by a grant in-kind.



Yellowknife District No. 1 Education Authority

(the Authority)

Notes to Consolidated Financial Statements

June 30, 2018

22. Contractual Obligations (Commitments)

The Authority has a contract with Cardinal Coach Lines Limited for student transportation. The Authority is invoiced monthly and the amounts vary depending on a number of factors. The contract is renewed until June 2019.

The Authority leases space from Route 51. The contract is renewed until June 2019.

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, 2017. The Authority will commence negotiations with the United Steelworkers union in the fall of 2018. The Authority is waiting for the UNW to complete its negotiations with the GNWT.

The Authority has a Ricoh photocopy equipment lease with annual payments of \$30,037 plus maintenance expiring in July 1, 2021.

The Authority also leases from Lenovo computers with 2017/2018 lease payments of \$49,505. The last lease expires April 1, 2020.

	Expires in Fiscal Year	2019 \$	2020- 2022 \$	Total \$
Commitments:				
Commercial and Residential Leases	2019	37,800	-	37,800
Equipment Leases	2021	79,543	105,402	184,945
Operational Leases (Bussing)	2019	440,000	-	440,000
Total		557,343	105,402	662,745

23. Contingencies

The Authority does not have contingencies.



Yellowknife District No. 1 Education Authority

(the Authority)

Notes to Consolidated Financial Statements

June 30, 2018

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 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

(the Authority)

Notes to Consolidated Financial Statements

June 30, 2018

24. Related Parties (Continued)

	2018	2017
	\$Net	\$Net
Due to Related Parties:		
<i>Accounts Payable:</i>		
<i>Government of the Northwest Territories</i>		
Department of Finance	7,621	389
Total Due to Related Parties	7,621	389
Due from Related Parties:		
<i>Accounts Receivable:</i>		
<i>Other related parties:</i>		
Aurora College	-	2,534
N'Dilo District Education Authority	581,638	595,701
Dettah District Education Authority	263,695	139,594
Commission Scolaire Francophone Territories Du Nord Ouest	19,713	31,695
South Slave DEC	-	1,576
Subtotal - other related parties	865,046	771,100
<i>Government of the Northwest Territories</i>		
Department of Finance	10,214	47,720
Department of Education, Culture and Employment	128,478	-
Subtotal - Government of the Northwest Territories	138,692	47,720
Total Due from Related Parties	1,003,738	818,820

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



Yellowknife District No. 1 Education Authority

(the Authority)

Notes to Consolidated Financial Statements

June 30, 2018

24. Related Parties (Continued)

	2018	2017
	\$	\$
Revenues from Related Parties:		
Government of the Northwest Territories:		
Department of Education Culture & Employment - regular contributions	27,852,910	25,678,111
Department of Education Culture & Employment - Other contributions	165,456	314,237
Department of Education Culture & Employment - Indigenous languages	181,000	60,000
Department of Education Culture & Employment - French languages	502,648	523,000
Department of Finance - Interest	69,032	77,145
Department of Health & Social Services - GNWT other contributions	16,290	22,233
Department of Municipal and Community Affairs - GNWT other contributions	128,100	111,800
Department of Environment and Natural Resources - GNWT other contributions	-	21,500
Commission Scolaire Francophone Territories Du Nord Ouest - Other education bodies	21,963	31,356
N'Dilo District Education Authority)	30,000	30,000
Dettah District Education Authority - Other education bodies	142,715	77,590
South Slave DEC - Other education bodies	15,000	30,000
Total Revenues from Related Parties	29,125,114	26,976,972



Yellowknife District No. 1 Education Authority

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Notes to Consolidated Financial Statements

June 30, 2018

24. Related Parties (Continued)

	2018	2017
	\$	\$
Expenses Paid to Related Parties:		
Government of the Northwest Territories:		
Department of Infrastructure - Maintenance and repairs	5,108	5,254
Department of Industry, Tourism and Investment - Materials and supplies	2,090	6,718
Department of Financial and Employee Shared Services - Professional and technical	6,875	1,750
Department of Education, Culture & Employment - Professional and technical	108,566	-
Stanton Territorial Health Authority - Maintenance and repairs	929	4,888
Yellowknife Catholic Schools - Materials and supplies	3,499	1,200
Yellowknife Catholic Schools - Contracted services	795	1,120
Ecole Allain St. Cyr - Materials and supplies	305	140
Aurora College - Professional and technical	904	-
Total Expenses paid to Related Parties	-	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.



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Notes to Consolidated Financial Statements

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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 13, 2017 and submitted to the Minister of Education, Culture and Employment and have not been audited. The Budget was submitted to the minister on September 15, 2017, the budget deficit is \$174,000.

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, 2018

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, 2018, receivables from two organizations comprised approximately 83% (2017 - 87%) 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 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, 2018, 16% (2017 -22%) of other account receivable was non-current which represents \$168,374 (2017 - \$189,323) 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, 2018

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, 2018 mature within the next six months. Total financial assets \$8,683,013 (2017 - \$8,255,918) of which \$4,051,694 (2017 - \$4,181,714) are not expected to mature within one year. Total financial liabilities are \$5,967,532 (2017 - \$6,250,849). The authority has disclosed future financial liabilities and commitments in Note 22.

28. Expenditures By Object

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Amortization	-	914,776	982,742
Compensation	28,861,297	28,557,775	27,181,674
Other	6,745,257	7,213,961	6,436,796
	35,606,554	36,686,512	34,601,212

29. Subsequent Events

There were no material subsequent events that have taken place 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.



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(the Authority)

Notes to Consolidated Financial Statements

June 30, 2018

31. ECE Contributions

	Budget 2018 \$	Actual 2018 \$	Actual 2017 \$
Original Contribution	27,289,956	27,289,956	25,186,000
Student Success Initiatives	123,000	123,000	123,000
Updated Average Salary	-	16,883	-
Termination Benefits	423,598	424,938	444,349
Mentorship Release Time	47,000	54,132	47,762
Updated Contribution	27,883,554	27,908,909	25,801,111
Indigenous Language	60,000	181,000	60,000
French Language	422,000	422,000	422,000
French Library Revitalization	-	30,000	-
French Professional Development	-	800	50,000
French Partnership Funding SSDEC	-	35,000	-
French Language Communications	-	14,848	-
Self Regulation	-	5,500	7,000
Preschool Attendance (Prior Year difference)	-	20,457	163,491
Early Childhood Intervention	-	16,500	-
Labour Market Agreement for Persons with Disabilities	-	67,000	-
French Special Projects	-	-	51,000
Safe School Plans	-	-	20,746
Total Contributions	28,365,554	28,702,014	26,575,348



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Notes to Consolidated Financial Statements

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32. GNWT Other Contributions/ Revenue

	Budget 2018	Actual 2018	Actual 2017
	\$	\$	\$
Department of MACA:			
Active After School	-	91,800	91,800
Youth Corp	-	20,000	20,000
Department of Health and Social Services:			
Drop the Pop	-	16,290	22,233
Department of ENR:			
Take a Kid Trapping	-	16,300	20,000
Compost Program	-	-	1,500
Total	-	144,390	155,533

33. Contingent Assets

The Authority does not have contingent assets.

34. Contractual Rights

The Authority does not have contractual rights.



June 30, 2018

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.

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. A Liability has been recorded for the asbestos abatement of the maintenance building as it is planned to be completed August 2018 and August 2019. No Liability has been recorded by the Authority for the remaining buildings as there is no current plan to remediate nor is there an environmental liability as a result. 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, 2018

36. Accumulated Surplus/ Deficit

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

Details of Funds

For the year ended June 30,	2018	2017
	\$	\$
OPERATING FUND		
Balance, beginning of year	566,402	729,783
Operating deficit (Statement 2)	(778,839)	(944,300)
Transfer (to) from Investment in Tangible Capital Assets	914,776	982,742
Transfer (to) from Decentralized Surplus	(140,211)	(116,236)
Transfer to LED reserve	(30,518)	(215,376)
Transfer from LED reserve for lighting upgrades	99,759	129,789
Balance, end of year	511,579	566,402
INVESTMENT IN TANGIBLE CAPITAL ASSETS		
Balance, beginning of year	13,538,438	14,521,180
Acquisition of tangible capital assets	119,790	-
Amortization	(914,776)	(982,742)
Balance, end of year	12,743,452	13,538,438



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Notes to Consolidated Financial Statements

June 30, 2018

36. Accumulated Surplus/ Deficit (Continued)

Details of Surplus and Reserves

For the year ended June 30,	2018	2017
	\$	\$
DECENTRALIZED SURPLUS		
Balance, beginning of year	246,285	130,049
Transfer (to) from Operating Fund	140,211	116,236
Balance, end of year	386,496	246,285
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	422,037	336,450
Transfer from Operating Fund	30,518	215,376
Transfer to Operating Fund for lighting upgrades	(99,759)	(129,789)
Balance, end of year	352,796	422,037
